

Advanced Taxation UK

Sample Exam – September/December 2021 exam (21/22 syllabus)

Get to know your exam

These graphical representations are intended to give an indication of exam requirements and associated question content.

Please note that you will not be able to complete answers within these documents and in isolation they will not sufficiently prepare you for your exam.

We encourage you to visit the ACCA Practice Platform in order to attempt up to date practice exams within the computer-based exam environment.

Instruction screens

ATX-UK September/December 2021 exam (21/22 syllabus)

Instructions (1 of 4)

The instructions displayed below are representative of those displayed in the live exam. Where there are differences between this past content exam and the live exam these are explained.

General Instructions

- In this exam, the instruction screens are not timed however in the live exam they will be available for a maximum of 10 minutes prior to the exam starting.
- In the live exam, the stated exam time will automatically start once the 10 minute period has passed (or earlier if you choose to start the exam within the 10 minute period).
- A copy of the instruction screens can be accessed at any time during the exam by selecting the Help button provided.

The Workspace

- Your exam consists of a number of questions. Each question is presented in a workspace. Each workspace will include:
 - Introductory information for the question.
 - Exhibits – these contain the question scenario content broken down into sections or sources of information you will need to answer the question requirement(s).
 - Requirements – these list the requirement(s) you are expected to answer in the workspace.
 - Response Options – you may be presented with one or more word processor and/or spreadsheet response options within which to construct your answer.
- When selected, the exhibits, requirements and response options will display in windows, which can be moved and resized as required.
- You can close each window individually or close all windows at once by selecting  Close All on the top toolbar. This minimises the open windows to the left-hand side of the screen. Note that any answers you have entered into the response options will be saved and you can re-open them and change your answers at any time.
- There is a splitter bar which you can move to see more or less of the left or right hand side of the screen as required.
- You can highlight or strikethrough text in the introductory information, PDF exhibits or requirements by selecting  **Highlight** or  **Strikethrough**.
- You can copy and paste between exhibits, requirements and response options by using the Ctrl-C (Copy) and Ctrl-V (Paste) shortcuts.

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Instruction screens (continued)

ATX-UK September/December 2021 exam (21/22 syllabus)

Instructions (2 of 4)

Navigation

- The question number you are viewing is displayed in the top display bar. You can hide or restore this display by selecting .
- You can navigate between screens by selecting  **Next** or  **Previous** or by clicking on a question number from the Navigator or Item Review screens.
- You can revisit questions and change your answers at any time during the exam.

Flag for Review

- If you wish to revisit/review a question later in the exam, click  **Flag for Review**.
- Click the button again to remove the flag.

Help

- Click the Help button provided to access:
 - A copy of these exam instructions.
 - Help and guidance on workspaces.
 - Formulae sheets/tax tables if your exam requires these. Note that the name of the Help button will indicate if formulae sheets/tax tables are available i.e.  **Help**,  **Help/Formulae Sheet** or  **Help/Tax Tables**

Calculator

- You have the option to use the on-screen standard or scientific calculators by selecting  **Calculator**.
- Note that in the live exam you are also permitted to use your own calculator providing it does not have the facility to store or display text.

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Instruction screens (continued)

ATX-UK September/December 2021 exam (21/22 syllabus)

Instructions (3 of 4)

Workings/Scratch Pad

- You may use an on-screen Scratch Pad to make notes/workings by selecting  **Scratch Pad**
- You can cut and copy text from the Scratch Pad and paste into your response options either by using the Ctrl-C (Copy), Ctrl-X (Cut) and Ctrl-V (Paste) shortcuts, or the on-screen buttons.
- The Scratch Pad retains all notes/workings entered for all workspaces and these are available for the duration of the exam. They will not be submitted for marking after your live exam.
- You will also be provided with paper for notes/workings for your live exam, should you prefer to use it. This will not be submitted for marking. It will be collected at the end of the exam and must not be removed from the exam room.
- **Important:**
 - The notes/workings entered onto the Scratch Pad or your workings paper during the live exam will not be marked.
 - If you want the marker to see any notes/workings for question requirements in the live exam you must show them within the relevant response options.

Symbol

- You can add a selection of currency symbols to your answers by selecting  **Symbol** on the top toolbar.

Navigator Screen

- Navigator can be accessed at any time during the exam by selecting  **Navigator**.
- This screen allows you to jump to any question number in the exam.
- It also allows you to see the status of each question and whether it has been viewed, attempted or flagged for review.

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Instruction screens (continued)

ATX-UK September/December 2021 exam (21/22 syllabus)

Instructions (4 of 4)

Reviewing the Exam

- You can review this exam once you have attempted any, or all, of the questions.
- To do this:
 - Navigate to the **last question** in the exam.
 - Click **Next →**.
- This takes you to the Item Review screen.

Item Review Screen

- This screen gives you a final opportunity to see the flag and attempted status of each question and to review your answers before you exit the exam.
- You can select individual questions you wish to revisit, or quickly access groups of questions from the Item Review screen.
- During the item review period Navigator is not available however you can navigate to questions by selecting **Next →**, **← Previous** or **→ Review Screen**.
- When reviewing questions you can change your answers and click **→ Review Screen** to view any updated status on the Item Review screen.

Ending the Exam

- Once you have completed your item review and wish to finally end the exam click **End Exam** from the Item Review Screen.
- Once you end the exam, you cannot revisit any questions. Your answers will then be available for marking and review.

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Exam summary screen

ATX-UK September/December 2021 exam (21/22 syllabus)

Exam Summary

Time allowed: This exam is not timed.

This exam is divided into two sections:

Section A

- Two questions; one worth 35 marks and one worth 25 marks.
- 60 marks in total.

Section B

- Two questions, each worth 20 marks.
- 40 marks in total.

All questions are compulsory.

Select **Next** to start your exam.

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Exam questions

Section A – summary screen

ATX-UK September/December 2021 exam (21/22 syllabus)

Flag for Review

Section A

This section of the exam contains **two questions**.

One question is worth **35 marks** and one question is worth **25 marks**.

Each question is compulsory.

This exam section is worth **60 marks** in total.

Important:

- You should assume that the tax rates and allowances for the tax year 2020/21 and for the financial year to 31 March 2021 will continue to apply for the foreseeable future unless you are instructed otherwise.
- Calculations and workings need only be made to the nearest £.
- All apportionments should be made to the nearest month.
- In your live exam, you should:
 - Indicate which requirement each of your responses relate to so that this is clear for markers.
 - Show all notes/workings that you want the marker to see within your responses. Remember, any notes/workings made on the Scratch Pad or on your workings paper will not be marked.

Select **Next** to continue.

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Section A – question 1

ATX-UK September/December 2021 exam (21/22 syllabus) 1 of 4

Symbol **Highlight** **Strikethrough** **Calculator** **Scratch Pad** Close All Flag for Review

Exhibits

1. Schedule from Hale

2. Email extract from your manager

Requirements

Requirements (35 marks)

Response Options

Word Processor

Spreadsheet

You should assume that today's date is 1 September 2021.

Your manager has received a schedule of information from Hale, the managing director of Jeg Ltd, a potential client of your firm. This schedule, and extracts from an email from your manager detailing the work you are required to do, are included in the exhibits.

The following **exhibits**, available on the left-hand side of the screen, provide information relevant to the question:

1. Schedule from Hale: dated 1 September 2021.
2. Email extract from your manager: dated 1 September 2021.

This information should be used to answer the question **requirements** within your chosen response option(s).

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Requirements

Requirements (35 marks)  

You should assume that today's date is 1 September 2021.

Prepare the memorandum as requested in the email from your manager. The following marks are available:

(a) Becoming tax advisers to the Jeg Ltd group of companies. (5 marks)

(b) Relieving the chargeable gain on the sale of Kod Ltd's business premises. (9 marks)

(c) Taxation of profits generated overseas. (9 marks)

(d) Value added tax (VAT). (8 marks)

Professional marks will be awarded for the approach taken to problem solving, the clarity of the explanations, the effectiveness with which the information is communicated, and the overall presentation and style of the memorandum. (4 marks)

Exhibit 1

1. Schedule from Hale

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Background

On 1 August 2019, Jeg Ltd purchased the whole of the ordinary share capital of two companies: Kod Ltd and Lis Co.

On 1 July 2021, Jeg Ltd purchased the whole of the ordinary share capital of Mot Ltd.

All four companies in the Jeg Ltd group prepare accounts to 31 March each year and are budgeted to be profitable in the year ending 31 March 2022.

Further details of the companies are set out below, followed by a summary of recent significant transactions.

	Jeg Ltd	Kod Ltd	Lis Co	Mot Ltd
Country of residence	UK	UK	Silana	UK
Country of trading activity	UK	UK	Silana	Puran
Whether registered for VAT	Yes	Yes	No	No
Rate of overseas tax	N/A	N/A	11%	13%

Jeg Ltd – purchase of business

On 1 February 2021, Jeg Ltd purchased the trade and assets of a business. The only significant asset of the business was its production line, which consisted of three large items of fixed machinery. Jeg Ltd paid £290,000 for this machinery.

Kod Ltd

Kod Ltd is experiencing cash flow problems. On 30 June 2021, it sold its business premises to an unconnected party for £485,000, resulting in a chargeable gain of £247,000. This building was entirely used in Kod Ltd's trade throughout the period it was owned. Kod Ltd now trades from rented premises. On 1 August 2021, it used £120,000 of the sale proceeds to purchase eight delivery vans for use in its trade.

Lis Co

On 1 July 2021, Lis Co purchased a building situated in Silana for £170,000. This building was immediately brought into use in Lis Co's trade.

Lis Co manufactures industrial components, which it supplies to customers in Silana and in other countries. It is intended that Jeg Ltd will purchase components from Lis Co and import them for use in its own manufacturing trade.

In view of the low rate of business tax in Silana, I am considering pricing strategies which would maximise the profits of the group which are taxed there.

Mot Ltd

Mot Ltd carries on its trade in Puran where it has production and distribution facilities. It has not made any capital additions or disposals of significance since 2019.

Value added tax (VAT)

Finally, I am looking into the possibility of a group VAT registration.

Exhibit 2

2. Email extract from your manager

I expect the Jeg Ltd group to be an exciting new client for our firm. Hale has ambitious plans and, although we advise a number of corporate groups, this will give us our first experience of companies operating through permanent establishments situated overseas.

I can confirm:

- there is no double tax treaty between the UK and either the country of Silana or the country of Puran;
- neither Silana nor Puran are members of the EU;
- there are no controlled foreign companies implications for you to consider.

Please prepare a memorandum for the client file consisting of the work set out below.

(a) Becoming tax advisers to the Jeg Ltd group of companies

Set out the information we require, and the actions we should take, before we agree to become tax advisers to the Jeg Ltd group of companies.

(b) Relieving the chargeable gain on the sale of Kod Ltd's business premises

Explain the matters which should be brought to Hale's attention in relation to the availability of rollover relief in respect of the chargeable gain on the sale of Kod Ltd's business premises, and the way in which the relief would operate.

(c) Taxation of profits generated overseas

Lis Co

Explain the implications, in relation to UK corporation tax payable, of Lis Co charging Jeg Ltd inflated prices for its components in order to maximise the profits of the group which are taxed in Silana. Jeg Ltd is a small enterprise for the purposes of the transfer pricing regime.

Mot Ltd

Explain:

- the rate of corporation tax which will be suffered by Mot Ltd in the UK on the profits generated by its permanent establishment in Puran; and
- the matters to consider when deciding whether or not to make an election to exempt the profits of the permanent establishment in Puran from UK tax.

(d) Value added tax (VAT)

I have already established that Lis Co cannot be included within a group VAT registration with Jeg Ltd. With this in mind, explain:

- which of the other companies within the group could be included within a group VAT registration;
- any potential disadvantages, relevant to the Jeg Ltd group of companies, of registering for VAT as a group;
- the VAT implications for Jeg Ltd of purchasing components from Lis Co.

Section A – question 2

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Symbol Highlight Strikethrough Calculator Scratch Pad Close All Flag for Review

Exhibits

1. Email extract from Lucille

2. Email extract from your manager

Requirements

Requirements (25 marks)

Response Options

Word Processor

Spreadsheet

You should assume that today's date is 1 September 2021.

Your manager has received an email from Lucille, a client of your firm. Extracts from this email and from an email from your manager detailing the work you are required to do are included in the exhibits.

The following **exhibits**, available on the left-hand side of the screen, provide information relevant to the question:

1. Email extract from Lucille: dated 1 September 2021.
2. Email extract from your manager: dated 1 September 2021.

This information should be used to answer the question **requirements** within your chosen response option(s).

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Requirements

Requirements (25 marks)  

You should assume that today's date is 1 September 2021.

Carry out the work required as requested in the email from your manager. The following marks are available:

(a) Lucille's financial position for the tax year 2021/22. (9 marks)

(b) Overseas income and gain on investment property. (6 marks)

(c) Trust to be created for the benefit of Lucille's nieces. (10 marks)

Exhibit 1

1. Email extract from Lucille

Page: 1 of 1

Background

I was born in the UK and lived there until I was 35 years old. On 1 May 2000, I moved to the country of Tavara where I lived until I moved back to the UK on 1 March 2021.

I am renting out my home in Tavara and will retain the rental income, after expenses, of £800 per month in that country to use when I visit there in the future.

Income from employment in the tax year 2021/22

On 6 April 2021, I began working full time in the UK for BKB Ltd. For the tax year 2021/22 my employment package will comprise the following:

- A gross annual salary of £87,800.
- Employment income benefits in respect of a car and accommodation, amounting to £26,230.
- 7,200 ordinary shares issued to me by BKB Ltd on 1 May 2021 as an introductory 'thank you' for joining the company. I paid £14,400 for these shares, which had a market value of £23,200 at that time.

Sale of investment property situated in Tavara

On 1 February 2021, I sold an investment property situated in Tavara. This sale resulted in a considerable profit, as I had owned the property for many years having purchased it on 1 February 2005. The proceeds of sale are currently deposited in a bank account in Tavara although I would like to bring this money into the UK in the near future.

Creation of trust

I inherited a portfolio of shares following the death of my father in January 2015. I have sold some of my holdings since then and either purchased shares in different companies or used the proceeds to fund my personal expenditure. All of the companies concerned are UK registered trading companies which are quoted on the main London Stock Exchange.

The value of my portfolio is considerable and I now intend to establish a discretionary trust for the benefit of my two nieces. I will give quoted shares worth £400,000 to the trustees on 1 December 2021. I will pay any inheritance tax which arises when this gift is made.

Exhibit 2

 **2. Email extract from your manager** X

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Additional information obtained from discussion with Lucille

- Lucille has a UK domicile of origin. She acquired a domicile of choice in the country of Tavara in the tax year 2001/02. Despite having returned to the UK, she is not going to acquire a UK domicile of choice.
- Lucille was UK resident until she moved to Tavara on 1 May 2000. She was then non-UK resident until 5 April 2021. She will be UK resident for the tax year 2021/22.
- Shares in BKB Ltd are not readily convertible assets.
- You should assume that Lucille will have dividend income of £18,300 in the tax year 2021/22 in respect of her share portfolio.
- There is no capital gains tax (CGT) or inheritance tax (IHT) in Tavara.

Please carry out the following work.

(a) Lucille's financial position for the tax year 2021/22

Lucille cannot understand why, despite receiving a substantial amount of UK source income, her annual personal expenditure of £57,600 exceeds her available post-tax income.

- Prepare calculations for the tax year 2021/22 in order to explain why Lucille is in this financial position and summarise your findings.

When carrying out this work you should IGNORE the rental income in respect of Lucille's home in Tavara.

(b) Overseas income and gain on investment property

Explain whether or not:

- Lucille's gain arising on the sale, on 1 February 2021, of her investment property in Tavara will be subject to UK CGT;
- Lucille's rental income in respect of her home in Tavara will be subject to UK income tax in the tax year 2021/22.

(c) Trust to be created for the benefit of Lucille's nieces

Availability of reliefs

In respect of the proposed gift of quoted shares to the trust:

- explain whether or not CGT gift relief will be available;
- explain the conditions to be satisfied, such that business property relief (BPR) will be available and state the rate at which it would be given.

IHT payable

Lucille's gift to the trust will be the only chargeable transfer which she will make during her lifetime. The chargeable amount of the gift, after available annual exemptions, will be £394,000.

Calculate the total IHT which would be payable in respect of this gift, on the assumptions that BPR WILL NOT be available and also that Lucille dies on 30 September 2027.

Section B – summary screen

ATX-UK September/December 2021 exam (21/22 syllabus)

Flag for Review

Section B

This section of the exam contains **two questions**.

Each question is worth **20 marks** and is compulsory.

This exam section is worth **40 marks** in total.

Important:

- You should assume that the tax rates and allowances for the tax year 2020/21 and for the financial year to 31 March 2021 will continue to apply for the foreseeable future unless you are instructed otherwise.
- Calculations and workings need only be made to the nearest £.
- All apportionments should be made to the nearest month.
- In your live exam, you should:
 - Indicate which requirement each of your responses relate to so that this is clear for markers.
 - Show all notes/workings that you want the marker to see within your responses. Remember, any notes/workings made on the Scratch Pad or on your workings paper will not be marked.

Select **Next** to continue.

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Section B – question 1

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\$ Symbol Highlight Strikethrough Calculator Scratch Pad Close All Flag for Review

Exhibit
 1. Sabin and Patan Ltd

Requirements
 Requirements (20 marks)

Response Options
 Word Processor
 Spreadsheet

You should assume that today's date is 1 September 2021.

Sabin requires advice on the tax implications of ceasing his lossmaking unincorporated business and selling his business assets. Patan Ltd is seeking advice in respect of the corporation tax relief available for capital expenditure, and for expenditure related to research and development activities.

The following exhibit, available on the left-hand side of the screen, provides information relevant to the question:

1. Sabin and Patan Ltd

This information should be used to answer the question requirements within your chosen response option(s).

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Requirements

© Requirements (20 marks)

You should assume that today's date is 1 September 2021.

(a) Calculate, with supporting explanations, the income tax saving for Sabin if he claims terminal loss relief ONLY for the trading losses arising in his final two trading periods.

(8 marks)

(b) Explain the capital gains tax (CGT) implications for Sabin arising from the sale of the business premises and specialist machine to Patan Ltd, and calculate the amount available to Sabin from the sale of these assets, after paying any CGT liability arising.

(5 marks)

(c) Explain the tax deductions and reliefs available to Patan Ltd in the year ending 31 March 2022 in respect of (1) the acquisition of the new factory, and (2) the expenditure on research and development.

(7 marks)

Exhibit 1

1. Sabin and Patan Ltd

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Sabin:

- Ceased trading on 31 December 2020.
- Sold his business premises and a specialist machine to Patan Ltd, an unconnected company, on 1 April 2021.
- Has income from his business (see below), and from part-time employment (£6,000 gross per year).
- Uses his annual exempt amount for capital gains tax purposes every year.

Sabin's unincorporated business:

- Sabin commenced in business as a sole trader on 1 July 2012.
- Overlap profits from the commencement of the business are £7,800.
- Tax-adjusted trading profits/(losses) of the business were as follows:

Year ended 30 June 2017 £	Year ended 30 June 2018 £	Year ended 30 June 2019 £	Year ended 30 June 2020 £	Six months ended 31 December 2020 £
44,000	32,000	21,000	(4,000)	(23,000)

Sabin – sale of business premises and specialist machinery to Patan Ltd on 1 April 2021:

	Date of acquisition	Cost £	Sale proceeds (cash) £
Business premises	1 July 2012	86,000	114,000
Specialist machine	1 May 2017	49,000	41,000

- The business premises had been wholly occupied by Sabin's business throughout his period of ownership.
- Sabin had claimed capital allowances on the specialist machine.

Patan Ltd:

- Was incorporated and commenced trading on 1 April 2021.
- Expects to make a tax-adjusted trading loss in the year ending 31 March 2022.
- Has no other source of income or gains in this accounting period.
- Is a small or medium-sized enterprise for the purposes of research and development expenditure.

Patan Ltd – capital acquisitions and disposals:

- Patan Ltd purchased a newly-constructed factory building from a developer on 1 April 2021.
- Patan Ltd paid £142,000 for the factory, which included £56,000 for the land.
- The factory was brought into use on 1 May 2021.

Patan Ltd – expenditure on research and development activities:

- One of Patan Ltd's employees is wholly engaged in qualifying research and development activities at an annual cost to the company of £40,000.
- Patan Ltd also engages external subcontractors, provided by unconnected companies. The total cost of these will be £22,000 in the year ending 31 March 2022.

Section B – question 2

ATX-UK September/December 2021 exam (21/22 syllabus) 4 of 4

Symbol  Highlight  Strikethrough  Calculator  Scratch Pad  Close All  Flag for Review

Exhibit

 1. Caden and Amahle

Requirements

 Requirements (20 marks)

Response Options

 Word Processor

 Spreadsheet

You should assume that today's date is 1 September 2021.

Caden requires advice on the capital gains tax implications of a proposed sale of antique chairs, payment of the potential inheritance tax liability in respect of two lifetime gifts, and the application of the personal service company (IR35) legislation. His wife, Amahle, requires advice on the income tax implications of receiving overseas income.

The following exhibit, available on the left-hand side of the screen, provides information relevant to the question:

1. Caden and Amahle

This information should be used to answer the question requirements within your chosen response option(s).

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Requirements

Requirements (20 marks)

You should assume that today's date is 1 September 2021.

(a)(i) Explain, with supporting calculations, the capital loss which will arise on the proposed sale of the antique chairs to Nathi and how this loss can be relieved.

(4 marks)

(a)(ii) Advise on the availability and effect of the instalment option for payment of Nathi's inheritance tax liability in respect of each of the investment property and the antique chairs, on the assumption that Caden dies on 20 March 2026.

Note: No calculations are required for part (a)(ii).

(3 marks)

(b) Calculate Caden's taxable income for the tax year 2021/22 on the basis that the personal services company (IR35) legislation applies to the budgeted fee income receivable by Mandini Ltd in the year ending 31 March 2022.

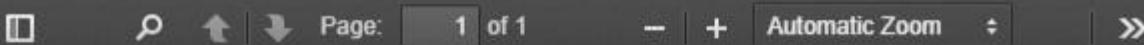
(5 marks)

(c) For the tax year 2021/22, advise Amahle why the interest receivable in respect of her bank account in the country of Komor will be subject to UK income tax and explain, with supporting calculations, why this will not actually result in any UK tax payable.

(8 marks)

Exhibit 1

 1. Caden and Amahle 

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Caden:

- Is resident and domiciled in the UK.
- Will sell four antique chairs on 6 October 2021.
- Is the sole shareholder, director and employee of Mandini Ltd.

Acquisition of antique chairs:

- Caden was gifted a set of six antique chairs by his mother, Feba, on 3 March 2019.
- The chairs had a market value of £152,000 on that date.
- Feba had purchased the chairs for £106,000 on 8 August 2009.

Sale of antique chairs:

- Caden sold two of the chairs to an unconnected person for £42,000 on 10 September 2019. The four remaining chairs were valued at £93,000 on that date.
- Caden is proposing to sell the four remaining chairs to his son, Nathi, for £35,000, on 6 October 2021. These four chairs are expected to be valued at £99,000 on that date.

Caden – previous lifetime gift:

- Caden's only previous lifetime gift was of an investment property, to Nathi on 2 July 2021.
- This gift resulted in a gross chargeable transfer of £380,000.

Mandini Ltd:

- Is a personal services company for the purposes of the IR35 legislation.
- Has budgeted fee income, wholly from relevant engagements, of £65,000 in the year ending 31 March 2022.
- Pays Caden a gross monthly salary of £1,500.
- Will pay Caden a dividend of £35,000 on 28 February 2022.
- Neither Caden nor Mandini Ltd has any other source of income.

Amahle:

- Is resident and domiciled in the UK.
- Earns employment income of £45,000 (gross) every year.
- Receives interest income in respect of a bank deposit account in Komor.
- Makes a contribution to a personal pension scheme of £3,000 (net) every year.

Amahle – bank account in Komor:

- On 1 January 2021, Amahle deposited £150,000 in a bank account in Komor.
- This bank account pays interest at the rate of 5% (gross) each year.
- Amahle will not remit any of this interest income to the UK.

The tax regime in Komor:

- Tax is withheld at the rate of 18% on all interest income arising in Komor.
- The UK does not have a double taxation treaty with Komor.

