

AAT

Q2022

Personal Tax Finance Act 2021

EXAM KIT

This Exam Kit supports study for the following AAT qualifications:

AAT Level 4 Diploma in Professional Accounting

AAT Diploma in Professional Accounting at SCQF Level 8

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Features in this exam kit

In addition to providing a wide ranging bank of real assessment style questions, we have also included in this kit:

- unit specific information and advice on assessment technique
- our recommended approach to make your revision for this particular unit as effective as possible.

You will find a wealth of other resources to help you with your studies on the Kaplan and AAT websites:

www.mykaplan.co.uk

www.aat.org.uk/

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Our Quality Coordinator will work with our technical team to verify the error and take action to ensure it is corrected in future editions.

UNIT SPECIFIC INFORMATION

THE ASSESSMENT

FORMAT OF THE ASSESSMENT

Learners will be assessed by computer-based assessment.

In any one assessment, learners may not be assessed on all content, or on the full depth or breadth of a piece of content. The content assessed may change over time to ensure validity of assessment, but all assessment criteria will be tested over time.

The learning outcomes for this unit are as follows:

	Learning outcome	Weighting
1	Understand principles and rules that underpin taxation systems	10%
2	Calculate a UK taxpayer's total income	20%
3	Calculate income tax and National Insurance contributions (NICs) payable by UK taxpayers	30%
4	Calculate capital gains tax payable by UK taxpayers	30%
5	Understand the principles of inheritance tax	10%
	Total	100%

Time allowed

2 hours

PASS MARK

The pass mark for all AAT CBAs is 70%.



Always keep your eye on the clock and make sure you attempt all questions!

DETAILED SYLLABUS

The detailed syllabus and study guide written by the AAT can be found at:

www.aat.org.uk