

ACCA

Applied Skills

**Taxation (TX-UK)
(Finance Act 2024)**

EXAM KIT

For June 2025 to March 2026 examination sittings

KAPLAN
PUBLISHING

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KEY TO THE INDEX

ANSWER ENHANCEMENTS

We have added the following enhancements to the answers in this exam kit:



Key answer tips

All section C answers include key answer tips to help your understanding of each question.



Tutorial note

Most answers include tutorial notes to explain some of the technical points in more detail.




Tutor's top tips

For selected questions, we 'walk through the answer' giving guidance on how to approach the questions with helpful 'tips from a top tutor', together with technical tutor notes.

These answers are indicated with the 'footsteps' icon in the index.

Within the questions in the exam kit you will see the following icons, shown in the section C question requirements:

 = word processing

 = spreadsheet

The icons highlighting the constructed response workspace tool alongside some of the questions are for guidance only – it is important to recognise that each question is different and that the answer space provided by ACCA in the exam is determined by both the technical content of the question as well as the quality assurance processes ACCA undertakes to ensure the student is provided with the most appropriate type of workspace.

ONLINE ENHANCEMENTS***Answer debrief***

For selected questions, we recommend that they are to be completed in full exam conditions (i.e. properly timed in a closed book environment).

In addition to the examining team's technical answer, enhanced with key answer tips and tutorial notes in this exam kit, online you can find an answer debrief by a top tutor that:











- works through the question in full
- explains key elements of the answer, and
- ensures that the easy marks are obtained as quickly as possible.

These questions are indicated with the 'video' icon in the index.

Answer debriefs will be available on MyKaplan at:

www.mykaplan.co.uk

PRACTICE INCOME TAX AND NATIONAL INSURANCE QUESTIONS

| | | | | | | Page number | | |
|--|------------------|---|----|-----|-----------------|-------------|--------|------------------------|
| | | | | | | Question | Answer | Past exam (Adapted) |
| SECTION A OBJECTIVE TEST QUESTIONS | | | | | | 1 | 209 | |
| SECTION B OBJECTIVE TEST CASES | | | | | | | | |
| Income tax basics and employment income | | | | | | | | |
| 93 | Philip & Charles |  | 30 | 247 | Dec 11 (A) | | | |
| 94 | Kim Baxter |  | 31 | 250 | Jun 08 (A) | | | |
| 95 | Dill |  | 33 | 253 | Sep/Dec 17 (A) | | | |
| 96 | John Beach |  | 34 | 254 | Jun 13 (A) | | | |
| Income tax basics and income from self-employment | | | | | | | | |
| 97 | Foo Dee | | 36 | 256 | Dec 06 (A) | | | |
| SECTION C CONSTRUCTED RESPONSE QUESTIONS | | | | | | | | |
| Income tax basics and employment income | | | | | | | | |
| 98 | Jason |  | 38 | 258 | Mar/July 20 | | | |
| 99 | Poppy | | 39 | 262 | Mar/June 22 | | | |
| 100 | Kazuo | | 40 | 266 | June 23 | | | |
| 101 | Patience |  | 42 | 270 | Mar/June 16 (A) | | | |
| 102 | Kagan | | 43 | 273 | Sep/Dec 19 | | | |
| 103 | Esme | | 44 | 276 | Sep/Dec 23 | | | |
| 104 | Tonie | | 45 | 279 | Mar/June 19 (A) | | | |
| 105 | Kat |  | 47 | 282 | Sep/Dec 18 (A) | | | |
| 106 | Bertie | | 48 | 286 | Sep/Dec 23 | | | |
| Income tax basics and income from self-employment | | | | | | | | |
| 107 | Carol Courier | | 49 | 290 | | | | |
| 108 | Idris Williams |  | 50 | 292 | | | | |
| 109 | Ethel |  | 51 | 295 | | | | |
| 110 | Robinette | | 52 | 298 | Sep/Dec 19 (A) | | | |
| 111 | Fleur | | 53 | 300 | Mar/June 22 (A) | | | |
| 112 | Paul |  | 54 | 304 | Mar/June 21 (A) | | | |

EXAM SPECIFIC INFORMATION

THE EXAM

FORMAT OF THE EXAM

The exam will be in **THREE sections**, and will be predominantly computational.

Section A will consist of 15 objective test questions, each worth 2 marks.

Section B will consist of three 10 mark questions which each comprise five objective test questions of 2 marks each.

Section C will consist of one 10 mark question and two 15 mark questions.

All questions are compulsory.

| | Number of marks |
|--|------------------------|
| Section A: 15 objective test questions of 2 marks each | 30 |
| Section B: Three 10 mark questions covering any area of the syllabus | 30 |
| Section C: One 10 mark question covering any area of the syllabus | 10 |
| Two 15 mark questions, one focusing on income tax and one on corporation tax | 30 |
| | — |
| Total | 100 |
| | — |

The **CBE** will be **3 hours** long and students will have up to 10 minutes to familiarise themselves with the CBE system before starting the exam.

Note that:

- Section A and section B questions can be drawn from any area of the syllabus.
- The two 15 mark section C questions could include a small number of marks in respect of other taxes.
- There is no set order for the section C questions. In the specimen exam the 10 mark question appeared before the 15 mark questions, but the examining team could change the order.

PASS MARK

The pass mark for all ACCA Qualification examinations is 50%.

Section 1

PRACTICE INCOME TAX AND NATIONAL INSURANCE QUESTIONS

PRACTICE SECTION A OBJECTIVE TEST QUESTIONS

INCOME TAX BASICS AND EMPLOYMENT INCOME

- 1 Said has made a number of investments during the tax year.

Tick the appropriate box to show which of the following investments will generate taxable income and which will generate exempt income.

| | Taxable | Exempt |
|--|---------|--------|
| £400 in shares in the company he works for | | |
| £1,000 in an Individual Savings Account | | |
| £800 in a NS&I investment account | | |
| £500 purchasing a NS&I certificate | | |

- 2 Identify, by ticking the appropriate box, the treatment of each of the following forms of savings income.

| | Taxable | Exempt |
|-----------------------------------|---------|--------|
| NS&I investment account interest | | |
| Gilt edged security interest | | |
| NS&I savings certificate interest | | |

3 June 2015 OT question

Samuel is planning to leave the UK to live overseas, having always previously been resident in the UK. He will not automatically be treated as either resident in the UK or not resident in the UK. Samuel has several ties with the UK and will need to visit the UK for 60 days each tax year. However, he wants to be not resident after he leaves the UK.

For the first two tax years after leaving the UK, what is the maximum number of ties which Samuel could keep with the UK without being treated as resident in the UK?

- A One
- B Four
- C Two
- D Three

4 March 2019 OT question

Hana was UK resident in the tax year 2023/24. He worked full time in Egypt in the tax year 2024/25.

What is the maximum number of days which Hana can spend in the UK and be treated as automatically not resident in the UK for the tax year 2024/25?

- A 15
- B 45
- C 90
- D 182

5 September/December 2021 OT question

Ella arrived in the UK to work as a nanny on 1 February 2024. She has never previously visited the UK.

Ella lived with a family, for whom she worked full-time, until 31 August 2024.

On 1 September 2024 Ella left the UK to attend university in another country.

As a result of this visit to the UK, Ella stayed in the UK for 65 days during the tax year 2023/24 and 148 days during the tax year 2024/25. For these two tax years, Ella was neither automatically not resident in the UK nor automatically resident.

What is Ella's UK residency status for each of the tax years 2023/24 and 2024/25?

- A Resident in both years
- B Not resident in either year
- C Resident in 2023/24 but not in 2024/25
- D Resident in 2024/25 but not in 2023/24



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