



Advanced Taxation (ATX-UK) **(Finance Act 2023)**

For June 2024 to March 2025
Examination Sittings

Pocket Notes

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chapter

1

Corporation tax – liability and losses

In this chapter

- Accounting periods.
- Taxable total profits computation.
- Corporation tax payable.
- Trading profits – specific issues for companies.
- Capital allowances.
- Long period of account.
- Self-assessment.
- Penalties.
- Trading losses – single company.
- Restriction of carry forward of losses.
- Non-trading losses.