

AAT

Q2022

Business Tax (Finance Act 2021)

EXAM KIT

This Exam Kit supports study for the following AAT qualifications:

AAT Professional Diploma in Accounting – Level 4

AAT Level 4 Diploma in Business Skills

AAT Professional Diploma in Accounting at SCQF Level 8

KAPLAN
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CONTENTS

	<i>Page</i>
Unit specific information	P.4
Index to questions and answers	P.5
Exam technique	P.9
Kaplan's recommended revision approach	P.10
Reference material	P.13

Practice questions	1
Answers to practice questions	93
Mock assessment questions	197
Mock assessment answers	215

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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UNIT SPECIFIC INFORMATION

THE EXAM

FORMAT OF THE ASSESSMENT

The assessment for this unit consists of 11 compulsory, independent, tasks.

Students will be assessed by computer-based assessment.

In any one assessment, students 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	Prepare tax computations for sole traders and partnerships	25%
2	Prepare tax computations for limited companies	15%
3	Prepare tax computations for the sale of capital assets by limited companies	15%
4	Understand administrative requirements of the UK's tax regime	15%
5	Understand the tax implications of business disposals	10%
6	Understand tax reliefs, tax planning opportunities and agent's responsibilities in reporting taxation to HM Revenue & Customs	20%
	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/