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chapter

1

Income tax: basic computation, investment and property income

In this chapter

- Tax year.
- Taxable income.
- Exempt income.
- Pro forma – income tax computation.
- Reliefs.
- Personal allowance.
- Child benefit tax charge.
- Calculating income tax.
- Tax rates.
- Tax deducted at source.
- Property income.
- Joint income.
- Investment income.
- Residence.