

FOUNDATION IN BUSINESS TAXATION

MODULE A

- 1 Introduction to Business Entities
- 2 The Basics of Calculating Income Tax
- 3 The Basics of Accounting
- 4 Adjustment of Profit – General Principles
- 5 Common Adjustments
- 6 Tax Year Basis
- 7 Capital Allowances – Definitions
- 8 Capital Allowances – Basic Computations
- 9 Capital Allowances – First Year Allowances and the AIA
- 10 Capital Allowances – Special Rate Pool
- 11 Capital Allowances – Cars and Other Aspects

MODULE B

- 12 Sole Traders and Self-Assessment
- 13 Sole Traders, Payment Dates and Penalties
- 14 Trading Losses for Sole Traders
- 15 Introduction to Partnerships
- 16 Partnership Changes
- 17 Partnership Losses
- 18 Simplification Measures
- 19 Classes 2 and 4 National Insurance Contributions

MODULE C

- 20 Introduction to Corporation Tax
- 21 Computation of Corporation Tax
- 22 Long Periods of Account
- 23 Corporation Tax Self Assessment (CTSA)
- 24 Payment of Corporation Tax
- 25 Loan Relationships

MODULE D

- 26 Trading Losses for Companies
- 27 Corporate Capital Gains
- 28 VAT General Principles
- 29 Registration
- 30 Time of Supply/Tax Point
- 31 VAT Records and Returns