(Ensure this number matches your candidate number on your desk label and on your candidate attendance letter)

(am) | 0 | 7 | 1 | 1 | 2 | 0 | 1 | 7 | Date of Examination

☐ Tick box if you have answered in accordance with Scots Law

☐ Tick box if you have answered in accordance with Northern Ireland Law

Please tick which paper you have attempted (if not already ticked below)

✓	Personal Taxation	☐	Corporate Taxation
☐	Business Taxation & Accounting Principles	☐	Inheritance Tax, Trusts & Estates
☐	Business Compliance	☐	VAT

Part I Question and Answer Booklet

Instructions

- The first 15 minutes of the three and a quarter hour exam is designated as reading time. You then have three hours to answer both the Part I and Part II questions.
- During the 15 minutes reading time you are permitted to read and annotate the **Part II** question paper, which is printed separately. You may also read the legislation.
- You are **NOT** permitted to open this Part I question and answer booklet until the Presiding Officer says the 15 minutes reading time is over. Calculators may not be used during reading time.
- The Presiding Officer will inform you when you can start writing your answers.
- You are required to answer **all** Part I questions in this Part I question and answer booklet.
- You must answer questions in the spaces provided. You should not write your answers on any loose leaf paper.
- All workings should be shown and made to the nearest month and pound unless the question requires otherwise.
- Your script will be scanned electronically. Failure to comply with these instructions may lead to your script not being marked. You must:
  - (a) Use a BLACK or BLUE ballpoint pen only.
  - (b) Not write in the margin areas indicated.
  - (c) Not remove any pages from this answer booklet or damage it in any way.

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7		14	

1. Shannon rented out a furnished house throughout 2016/17, charging a monthly rent of £1,400.

The freestanding fridge freezer in the house had to be replaced in May 2016. The replacement cost £450, and Shannon paid an additional charge of £15 for the old fridge freezer to be taken away and disposed of.

In January 2017, Shannon purchased a flat to rent out and, whilst it was in a good condition, she decided to repaint the interior before letting it out. The repainting cost a total of £2,000.

Shannon first let out the flat on 6 March 2017, with the tenant paying £6,000 for the first six months in advance. The flat is let unfurnished.

Both properties are situated in the UK.

1) Calculate Shannon's property income assessment for 2016/17.

2) Briefly explain your treatment of the replacement fridge freezer and repainting costs. (4)

	£
1- ~~Hou~~ House	
Rental income (1,400×12)	16,800
Replacing fridge ~~£480~~	(450)
Property income	16,350
Flat	
Rental income (1 month's rent 6,000/6)	1,000
Property income	1,000
Total property income =	£17,350

2- The replacement cost of the fridge freezer is allowable as it is a furnished house, as long

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as the replacement is not an improved fridge freezer. The cost of disposing of the old unit of £15 is not allowable.

I have disallowed the repainting cost as it states the flat was in a good condition and therefore this couldn't qualify as 'repairs and maintenance'. The repainting is therefore an improvement to the property and a capital expense.

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2. Alice provides foster care for children and as a result received qualifying care receipts throughout 2016/17.

Explain how Alice's taxable qualifying care receipts for 2016/17 will be calculated. (4)

Alice will receive relief at the flat rate of £10,000 per year deducted from her income tax liability. If she is on a placement of under 11 weeks, the relief will instead be at a rate of £200 per week. If she is on a placement of more than 11 weeks she will receive relief at a rate of £250 per week.

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3. Zara, a higher rate taxpayer, left her job at Zed plc on 1 February 2017.

Zed plc runs a Share Incentive Plan (SIP) for its employees and Zara was awarded the following free shares:

(a) 1,000 shares in March 2009 when the share price was £3 per share.

(b) 1,000 shares in February 2013 when the share price was £3.50 per share.

(c) 750 shares in February 2015 when the share price was £4 per share.

Zara withdrew all her free shares on 1 February 2017 when the share price was £4.50 per share.

Calculate, with brief explanations, the amount treated as employment income for Zara in 2016/17.

(4)

~~1,00~~ March 2009 - ~~1000 x £3 = £3000~~

~~Feb 2013. The amount is~~ These shares are exempt from income tax as ~~it has~~ they have been left in the SIP ~~for~~ over 5 years. Therefore 1000 x 4.50 = £4,500 exempt.

February 2013 - ~~1,000 x £3.50 = £3,500~~

As ~~this~~ these shares have been in the SIP for between 3 and ~~5~~ 5 years, they will be subject to income tax on the ~~market value~~ lower of market value when purchased and market value at withdrawal. MV at purchase of £3.50 x 1000 = £3,500 is lower so this amount is subject to income tax.

February 2015 - 750 shares

As these shares were withdrawn ~~with~~ off

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after less than 3 years, income tax will be charged on the MV at withdrawal

£4·50 x 750 = £3,375

Summary

Total value of shares withdrawn:

2750 x £4·50 = £12,375

Total ~~exempt~~ treated as employment income: £3,500 + £3,375

= £6,875

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4. On 5 October 2016, Salim subscribed £25,000 for 1,200 shares in Breen Ltd, an Enterprise Investment Scheme (EIS) qualifying company.

Explain the Income Tax and Capital Gains Tax reliefs available to Salim in respect of this investment.

(4)

Income tax relief:

30% of the amount invested =

30% x £25,000 = £7,500 income tax reducer.

This will be clawed back at Salim's Marginal rate of tax if he sells the shares within 3 years.

Capital gains tax relief:

If Salim has any gains in the £2016/17 tax year he can elect to freeze up to £25,000 of these gains. These gains will not become chargeable until he sells ~~the~~ the EIS shares. There will be no ~~of~~ CGT charged on any gain made on the EIS shares themselves unless Salim sells them ~~the~~ within 3 years of purchase, in which case they would be subject to CGT. ~~If~~ If this happens ~~they~~ entrepreneur's relief will be applicable so the gains will be taxed at 10%.

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Note : the ~~gains~~ frozen gains will become chargeable if the EIS company ceases to meet the qualifying conditions for EIS.

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5. Sean is studying full time at university and in 2016/17 had no earned income, but received £27,500 from The Smith Family Discretionary Trust.

Sean also received amounts from the Jones Interest in Possession Trust in 2016/17. The R185 from the Jones trust shows he received net savings income of £4,125 and net dividend income of £2,200.

Calculate Sean's taxable income for 2016/17. (2)

Smith Family Discretionary Trust:

Net amount = £27,500

£27,500 x 100/55 = £50,000

Jones Interest in Possession Trust:

~~£ ~~st~~ = £4,125 x 100/60 = £6,875~~

Savings income = £4,125 x 100/80 = £5,156

dividend income = £2,200 x 100/92.5 = £2,378

Total £7,534

~~Total income = £~~

Total taxable income = £50,000 + £7,534

= £57,534

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6. Jess inherited a diamond ring when her grandmother died in 2010. It was valued for probate purposes at £7,000.

Jess decided to sell off some of her possessions, so she took the diamond ring and an antique chest of drawers to a local auction. She had purchased the chest of drawers for £3,750 in May 2007.

At the auction in September 2016, the diamond ring sold for £5,200 and the chest of drawers sold for £7,500. Jess had to pay a fee of £300 in respect of each item entered into the auction.

Calculate the chargeable gain/loss for each item for 2016/17. (4)

Ring:

	£
Proceeds	5,200
less fee	(300)
less cost	(7,500)
	(2,600)

As proceeds are under £6,000 - non wasting chattels rules apply and proceeds are increased to £6,000 to limit gain:

	£
Proceeds	6,000
less fee	(300)
less cost	(7,500)
Loss	(1,800)

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Chest of drawers:

As the cost of chest of drawers is under £6,000 and the proceeds are more than £6,000 the gain is limited:

5/3 x (7,500 - 6,000) = £2,500

	£
Proceeds	7,500
less fee	(300)
less cost	(5200)
Gain	2,000

Gain is £2,000, therefore doesn't exceed limit - £2,000 is the chargeable gain

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7. Flora is employed by Lender plc, working four days a week, earning a salary of £49,000 a year.

She is also employed one day a week by an unconnected charity, earning a salary of £12,000 a year.

Explain how Flora can avoid the need to claim a repayment of overpaid Class 1 National Insurance.

(2)

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8. Sonal purchased 3,000 shares in Redder Ltd on 1 February 2010 for £8,000.

On 15 October 2013, Redder Ltd announced a 1 for 3 rights issue at £2 per share. Sonal took up the issue.
On 15 October 2014, Redder Ltd announced a 1 for 4 bonus issue.

On 1 March 2017, Bluer plc announced that they had taken over Redder Ltd and for every share held in Redder Ltd, shareholders received five shares in Bluer plc.

Calculate Sonal's total shareholding in Bluer plc as at 5 April 2017 and the base cost of those shares for Capital Gains Tax purposes. (3)

	No of shares	Cost
Feb 2010	3,000	£8,000
Oct 2013 - rights issue	1,000	£2,000
Oct 2014 - bonus issue	1,000	£0
Total	5,000	£10,000

5 shares of Bluer received for 1 of Redder,
5,000 x 5 = 25,000 shares in Bluer
Base cost = £10,000

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9. In March 2017, Fernando sold 1,000 shares in Quant Ltd, a trading company to his son, Alain, for £55,000. He had originally purchased the shares for £38,000 in June 2012.

The market value of the shares at the date of sale was £78,000.

Calculate Fernando's chargeable gain in 2016/17 and Alain's base cost for the shares, assuming all available reliefs are claimed. (4)

Fernando:

	£
Proceeds (MV)	78,000
Less cost	(38,000)
Gain	40,000
Less gift relief (78,000 − 55,000)	(23,000)
Gain	17,000

Alain's base cost:

	£
Cost	55,000
Less gift relief rolled over	(23,000)
Base cost	32,000

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10. David submitted his 2016/17 tax return on 15 February 2018 and HM Revenue & Customs have sent him a penalty notice for the late submission.

David has never submitted a tax return late before and a close family member died on 15 January 2018.

Explain whether the bereavement provides a valid ground for David to appeal against the penalty notice. (2)

Bereavement does provide valid grands to appeal against the penalty.

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11. Joy retired in May 2015, having worked abroad for a significant proportion of her working life.

She is UK resident and UK domiciled, and is in receipt of the following pension income for 2016/17:

	£
UK State pension	750
Foreign pension	27,500

Calculate, with brief explanations, Joy's taxable pension income for 2016/17. (3)

UK state pension of £750 is taxed in full
25% of the foreign pension is tax exempt.
The rest is taxed ~~in full~~ as non-savings income:
25% x 27,500 = £6,875 exempt
75% x 27,500 = £20,625 taxable

Total Pension income:

	£
state pension	750
Foreign pension	20,625
Total	21,375

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12. On 6 April 2016, Sylvia gifted an antique vase to her niece. The vase was valued at £85,000 on this date.

Sylvia has kept the vase in her house where it has continued to be displayed in a cabinet.

The gift does not fall within the "gift with reservation" rules for Inheritance Tax purposes.

Explain how the Pre-Owned Assets rules work and whether Sylvia will have a Pre-Owned Asset charge in 2016/17. (4)

Sylvia will have a pre-owned asset tax charge in 2016/17 as she has gifted the item but continues to enjoy it's use as it is kept in her house, her niece hasn't actually taken possession of the vase. Sylvia will be charged pre owned asset tax of 20% of the market value of the asset for the tax year:

20% x £85,000 = £17,000 pre owned asset tax.

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✓	Personal Taxation	☐	Corporate Taxation
☐	Business Taxation & Accounting Principles	☐	Inheritance Tax, Trusts & Estates
☐	Business Compliance	☐	VAT

☐ Please tick here if you have used an extra answer booklet (ensure you attach your second answer booklet to the first using a treasury tag which will be provided).

Part II Answer Booklet

Instructions

Your script will be scanned electronically. Failure to comply with these instructions may lead to your script not being marked. You must:

(a) Complete the details on this page and in the booklet using BLACK or BLUE ballpoint pen only.
(b) Write on both sides of the page.
(c) Not write in the margin areas indicated.
(d) Start a new page for each question you answer and indicate the question number in the box provided at the top of each page.
(e) Not remove any pages from this answer booklet or damage it in any way.

Please do all of the above before the end of the examination.

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QUESTION NUMBER	1

Car Benefit - W1

	£
List price	15,000
Leather seats	1,000
Steering wheel cover	Exempt - under £100
Total	16,000

153g/Km ~~95~~ = 16% + 11% = 27%

£16,000 x 27% = £4320

Apportioned for April - 5th Oct = £4320 x 6/12
= £2,160

No fuel benefit as company doesn't provide petrol for private mileage

Interest free loan - W2

Average method:

outstanding at 5 April 16 = 20,000 - 8,000
= ~~15,000~~ 12,000

outstanding at 5 Oct 16 = 0

Total £ 12,000

$\left(\frac{£12,000}{2}\right)$ x 6/12 x 3% = £90

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QUESTION NUMBER	1

Strict Method:

~~5th~~ 5th Apr - 5th Sep = £12,000 x 5/12 x 3%.
~~5th Apr - 5th~~ = £150
5th Sep - 5th Oct = £7,000 x 1/12 x 3%.
= ~~£~~£18
Total = £168

Average method gives £90 so is more ~~favou~~ favourable.

Redendancy Package - W3
If substantial foreign service this will not be taxable.
worked abroad for 13/24 years
a) 3/4 or more of whole period - N/A
b) ~~£~~ More than 10 years abroad - including last 10 years - N/A, worked in UK last 11 years
c) More than 20 years abroad - N/A.

~~Ear~~ Therefore Newt cannot claim substantial foreign service and the full package will be

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taxed as follows:

Fully taxable:	£
~~Statutory redundancy~~	
contractual payment	10,000
~~Garden leave~~ PILON	5,000
Total	15,000

Tax Partially taxable up to £30,000:

	£
Statutory redundancy	7,000
Ex gratia payment	80,000
Total	87,000
less exemption	(30,000)
Taxable	57,000

Total redundancy taxable: 57,000 + 15,000
= 72,000

I've assumed that it was reasonable for Newt to expect a payment in lieu of notice even if it wasn't specifically mentioned in his contract. This is therefore fully taxable.

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QUESTION NUMBER 1

Tax comp:

	£ NS	£ S	£ D
Salary	44,000		
car benefit (W1)	2,160		
Loan benefit (W2)	90		
Redundancy package (W3)	72,000		
Interest		2,500	
Dividends			7,000
Total	118,250	2,500	7,000

Total income = 127,750 exceeds 122,000, therefore no personal allowance

	£
32,000 x 20% =	6,400
86,250 x 40% =	34,500
500 x 0% =	0
2000 x 40% =	800
5000 x 0% =	0
2000 x 32.5% =	650
Total	42,350
less PAYE	(12,000)
Tax payable	30,350

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QUESTION NUMBER	1

2- Rawling ltd could argue that Newt ~~no longer had the necessar~~ didn't have the necessary skills or qualifications to carry out the job properly as this is a legitimate reason to terminate employment. Alternatively, if Newt had cammitted gross misconduct this ~~would~~ would be breach of contract and ~~would be his dismissal would be legitimate.~~ Rawling would have the right to immediately terminate his employment.

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QUESTION NUMBER	2

John ~~Smith~~
Address

Date

Venture Capital Trust Investments

Dear John,

Thank you for your letter. VCTs can provide tax benefits for both income tax and capital gains tax.

For income tax, you are able to receive a tax reducer of 30% of the amount you invest in the VCT, however the maximum investment amount to receive this relief is £200,000. Therefore the additional £200,000 you plan to invest would incur no further tax advantages. If you invested £200,000 you would receive a reducer of £60,000 to be deducted off your tax liability.

~~For Capit~~

~~For~~ For Capital gains tax, the first ~~£~~ £50,000 of gains from selling the VCT shares will be exempt. Any gains in excess

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of this amount will be subject to CGT at 10% or 20% depending on whether you have any basic rate band remaining.

I should also point out that the first £2,000 of VCT dividends per year are also tax exempt for income tax purposes.

In order to receive the income tax and CGT benefits, you will need to hold the VCT shares for at least 3 years. If you sell the shares ~~the income tax reducer was~~ before this, the income tax reducer will be clawed back at your marginal rate of tax. ~~Therefore~~

To sum up my recommendations, ~~this~~ the tax benefits of VCT shares are only applicable to ~~£200,000 so it is best~~ the first £200,000 so investing £400,000 provides no extra benefit. Additionally, if you do buy VCT shares, it is best to hold on to them for at least 3 years to avoid clawback.

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QUESTION NUMBER	2

Please let me know if you have any questions.

Yours sincerely,

A tax adviser

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QUESTION NUMBER 4

1- Jasmine falls under case 5 under the split year rules as she is starting full time work in the UK and meets the 3rd automatic UK test under the SRT i.e. she works full time in the UK for 365 days ~~exist~~ of which more than 75% are in the UK (as she starts on the 1st July 2016).
Therefore the split year rules will apply and Jasmine can elect to only be taxed as UK resident from 1st July 2016 onwards.

overseas part: 6th April 16 - 30th June 2016
UK part: 1st July 16 - 5th April 17

In the overseas part of the tax year, Jasmine will only be taxed on her UK source income. Therefore her ~~New York~~ overseas salary of £62,000 will not be taxed ~~as this~~ while her UK rental income ~~of~~ will be taxed in this period.

In the UK part of the tax year, Jasmine will be taxed on her worldwide earnings. She

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QUESTION NUMBER 4

will therefore be taxed on her UK rental income, UK salary and bank interest. ~~If she is still receiving rental income from~~ She will also be taxed on the rental income from her property in New York.

2- Salary (W1)

£84,000 x 9/12 months = £63,000

Salary ~~apportioned so pro~~ per annum so pro rated for tax year.

New York flat income (W2)

£15,000 x 9/12 months = £11,250

	£ NS	£ S	~~£~~
UK salary (W1)	~~62,000~~ 63,000		
New York flat (W2)	11,250	~~11,250~~	
Bank interest		1,800	
Home rental	9,000		
Cottage rental	6,000		
Total	89,250	1,800	
Less PA	(11,000)		
	78,250		

Taxable income = £80,050

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QUESTION NUMBER 4

Note that the UK rental income hasn't been apportioned as these were subject to tax in ~~the~~ both the overseas and UK parts of the year.
Bank interest has been taxed in full as this is ~~the amount received in the tax year.~~ also subject to tax in both parts of the year.

3 - Jasmine will be regarded as temporarily non resident for CGT purposes as she has been overseas ~~then~~ for less than 5 years and made capital disposals of UK assets in that period which ~~would~~ have not ~~have~~ been subject to CGT. Therefore these gains will be taxed upon her return to the UK i.e. in the 2016/17 tax year.

~~NON-gains~~

Necklace (W1)

	£
Proceeds	20,600
Cost	(7,250)
Gain	13,350

Vintage car - Exempt

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QUESTION NUMBER 4

UK quoted shares ~~(less than 5% so no ER)~~ (W2)

	£
Proceeds	40,000
Cost	(26,400)
Gain	13,600

Camp:

	£
Necklace (W1)	13,350
Shares (W2)	13,600
Total	26,950
Less AE	(11,100)
Taxable gains	15,850

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1- The ATT requirements state that work may be delegated to a junior member of staff if they are suitably qualified and experienced to deal with the work. If delegating, members need to manitor and ensure the work is done to the correct standard. The member delegating the work still has ultimate responsibility for the ~~finished~~ work and must make sure that it is undertaken to the professional standards expected of the ATT.

2- To: Sebastian Harrison

Subject: Lease disposal

Dear Sebastian,

Thank you for your email. I can confirm that my firm's fees for the advice ~~on~~ regarding the disposal of your leasehold will be £2,150. Unfortunately, you are not able to deduct this fee from your disposal proceeds as it is not an allowable deduction. However, the estate agent and solicitor's fees ~~on~~ of £6,272 are deductible.

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QUESTION NUMBER	3

Your CGT liability will need to reach HMRC by 31st January 2018. Penalties will be levied if the tax or the return are late.

As you are a higher rate tax payer the entire CGT liability will be taxed at the 28% rate for residential property.

Please let me know if you have any further questions.

Kind regards,

A tax adviser.

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