

# FOUNDATION IN PERSONAL TAXATION

## MODULE A

- 1 Introduction to the UK Tax System
- 2 Calculating the Income Tax Liability
- 3 The Taxation of Interest
- 4 The Taxation of Dividend Income
- 5 The Taxation of Property Income
- 6 Other Taxable Income

## MODULE B

- 7 Tax Relief on Donations to Charity
- 8 EIS Income tax Relief
- 9 Pension Schemes
- 10 Introduction to Self-Assessment
- 11 Further Aspects of Self-Assessment
- 12 Payment Dates, Interest and Penalties

## MODULE C

- 13 Introduction to Employment Income and Benefits
- 14 Company Car and Fuel Benefits
- 15 Living Accommodation – Taxable Benefits
- 16 Loans to Employees
- 17 Miscellaneous Benefits
- 18 Expenses of Employment
- 19 Class 1 and Class 1A National Insurance Contributions

## MODULE D

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- 21 Calculation of Capital Gains
- 22 Relief for Capital Losses
- 23 Chattels
- 24 Connected Persons and Inter-Spouse Transfers
- 25 EIS Reinvestment Relief
- 26 Principal Private Residence Relief