

Taxation-United Kingdom (TX-UK)

2023.6-2024.3

高顿ACCA

考纲解析白皮书

(分季机考科目)



ONLINE DELIVERY - PLATINUM



高顿ACCA内部学员专用

TX: Taxation (UK)

(税法) 2023.06 - 2024.03

目录

1.科目介绍:	- 2 -
2.近 3 年全球通过率	- 2 -
3.Syllabus and Study Guide 考试大纲与科目知识结构	- 2 -
4.考纲解析 (新旧考纲的主要变化)	- 3 -
5.科目关联性	- 4 -
6.考试形式	- 4 -
7.学习建议	- 5 -
8.考试思路	- 5 -
9.注意事项	- 5 -
10.使用官方机考平台的优点	- 5 -
11.如何进入 TX 官网机考练习平台?	- 6 -
12.如何查看正确答案?	- 9 -

1.科目介绍:

TX 税法 (UK) 科目帮助 ACCA 学员掌握商业相关的税法知识以及主要的五个税种的计算。

TX 课程大纲首先介绍了英国的税务系统及税法基本知识;其次介绍了作为一名会计师,必须深入理解并掌握五个税种的相关领域具体内容,包括个人所得税,企业所得税,资本利得税,增值税,遗产税。

TX 课程要求学员掌握五大税种,以及国民保险和税收征管相关知识,同时可以综合税法知识进行简单的税务筹划讨论,并可以从案例中识别各税种的合规问题。

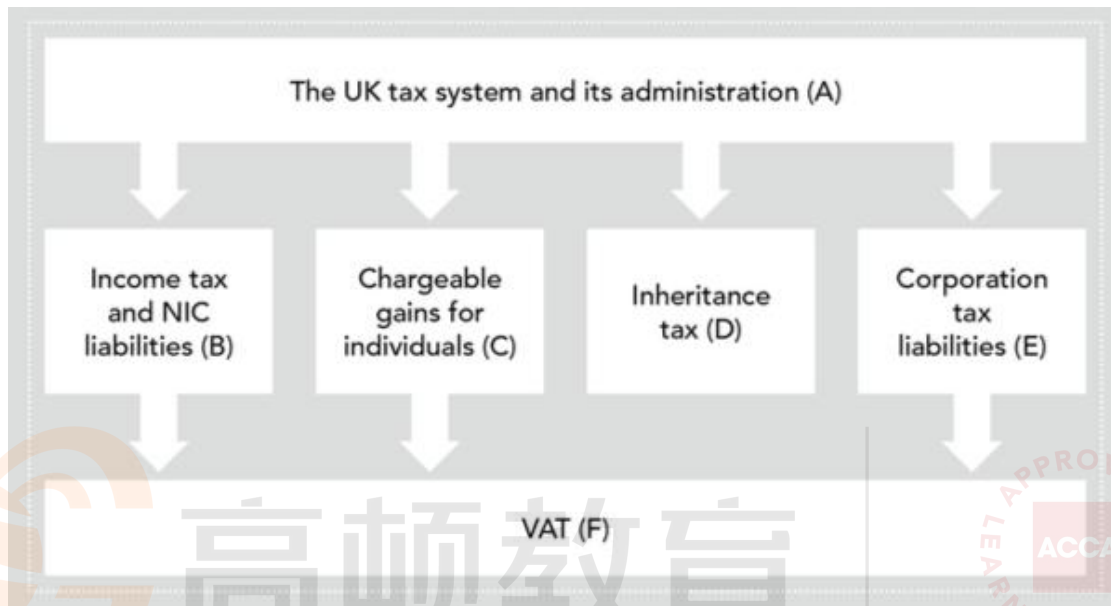
2.近 3 年全球通过率

The Global Pass Rates of Taxation (TX) (UK) in the Past 3 Years

Dec/20	Mar/21	Jun/21	Sep/21	Dec/21	Mar/22	Jun/22	Sep/22
51%	46%	50%	52%	49%	51%	52%	52%

《税法》全球通过率,可登陆 ACCA 全球官网,进入“Study resources”查询

3.Syllabus and Study Guide 考试大纲与科目知识结构



4. 考纲解析（新旧考纲的主要变化）

新旧考纲的主要变化

内容变更

(1) Income tax Dividend rates

Basic rate	£1- £37,700	8.75%
Higher rate	£37,701-£150,000	33.75%
Additional rate	£150,001 and over	39.35%

(2) Income tax Car benefit

Electric-powered motor cars with zero CO₂ emission: 2%

Hybrid-electric motor cars with CO₂ emissions between 1 and 50 grams per kilometre:

Electric range	Rate (%)
130 miles or more	2%
70 to 129 miles	5%
40 to 69 miles	8%
30 to 39 miles	12%
Less than 30 miles	14%

Petrol-powered motor cars and diesel-powered motor cars meeting the real driving emissions 2 (RDE2) standard:

CO ₂ emission (grams per kilometre)	Rate (%)
51-54	15%
55	16%
> 55	+1% for every +5g/km

(3) Income tax Car fuel benefit

The base figure for calculating the car fuel benefit is £25,300.

(4) Income tax Company van

The company van benefit scale charge is £3,600, and the van fuel benefit is £688.

(5) Income tax National insurance contribution

Class 1 Employee	£1 to £12,570 per year	Nil
	£12,571 to £50,270 per year	13.25%
	£50,271 and above per year	3.25%
Class 1 Employer	£1-£9,100 per year	Nil
	£9,101 and above per year	15.05%
	Employment allowance	£5,000
Class 1A		15.05%
Class 2	£3.15 per week	
	Small profit threshold	£12,570
Class 4	£1 to £12,570 per year	Nil
	£12,571 to £50,270 per year	10.25%
	£50,271 and above per year	3.25%

(6) Capital gain tax Payments on account for disposals of residential property

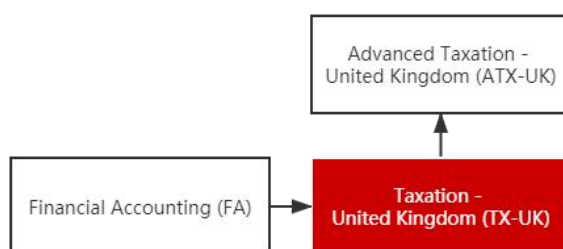
A payment on account must now be made within 60 days where capital gains tax is payable in respect of a disposal of residential property. A return must be submitted to HMRC at the same time.

(7) Rate of interest

The assumed rate of late payment interest will be 3.25%.

5.科目关联性

TX 科目是 ACCA 基础阶段专业技能课程中唯一一门税务科目。其中需要用到一些 FA（财务会计）科目中的基础财会知识。在 TX 课程内容基础上，深入学习税法的科目为专业选修阶段的 ATX（高级税法）。



6.考试形式

考试时间：3 小时（考试开始之前有 10 分钟阅读考试说明的时间）

Section A: 15 道客观题，每题 2 分，共 30 分。

Section B: 3 个客观案例题，每个案例包含 5 道客观题，每题 2 分，共 30 分。

Section C: 3 道主观题，分别为 10 分，15 分，15 分，共 40 分。

客观题题型有单选，多选，填空，拖拽，配对等形式。

Section C 中有两道 15 分的题目，一道考查个人所得税，一道考查企业所得税。

Section C 的主观题需要在简化的 Excel 区域进行作答。

TX 考试中的各类题型难度：

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- 1.客观题考查知识点涉及考纲各个部分，范围全面。
- 2.主观计算类题目，个人所得税和企业所得税综合题仍是考查重点，并且近年来综合类计算题是考查趋势，需关注税务筹划相关问题，深刻理解知识点。并且，考生需要练习如何在 Excel 上作答，熟练掌握 Excel 的功能。
- 3.主观文字类题目占比较少，需要考生记忆背诵，可以使用简单的英文表达即可。

7.学习建议

TX (UK) 这门课程的知识点较多，且比较细碎，因此通过练题熟练知识点非常重要，不仅可以对知识点进行查漏补缺，还可以提高做题速度，帮助更好地通过考试。注意练题时客观题和主观题一样重要，都要进行练习。考试的题目会涉及考纲当中的每个部分，尤其是对于税法当中必考的基础和重要知识点，学员们一定要通过做题熟练地掌握操作方法，争取考试时不丢分，少丢分。

另外建议学员在题目的练习之后，可以根据答案给自己评分，并且能够进行有针对性的总结整理，理清思路 and 框架，从而减少错误，熟悉税法规则。

8.考试思路

建议备考时长：1 个月的课程知识学习+1 个月的做题自我练习总结。

考试前自查：课程知识是否学习完毕，每个税种的题目（包括客观题和主观题）是否已练习，尤其是个人所得税和企业所得税的主观计算题，每个税种的税收征管知识是否已牢记，客观题能否在提高速度的同时保证正确率，主观题得分率能否达到 70%-80%。

充分利用好模考：测试和锻炼考生对于考试时间合理分配的能力，提高机考界面操作的熟练度，根据考试结果对相关知识点进行查漏补缺，复习教材对应的知识点，再去练习几道知识点相关的类似题型。

9.注意事项

在课程结束之后，学员一定要及时整理知识框架，并且通过大量的练习加强知识点的记忆和熟练度！



Q: TX 官网真题有必要做吗？

A: 由于 TX 税率每年会变动，而官网上的历年真题未修改税率，因此，没有必要耗费大量时间刷历年真题。

10.使用官方机考平台的优点

针对 Session CBE 科目 (PM-AAA)，提前使用官方机考平台进行训练，对您通过正式考试，助益良多！

- ✓ 了解该科目考试题型、分值分布
- ✓ 独立、限时模考，提升答题感觉
- ✓ 模拟考试环境，熟悉机考平台操作界面和各项功能键
- ✓ 交卷后可核对正确答案，查漏补缺

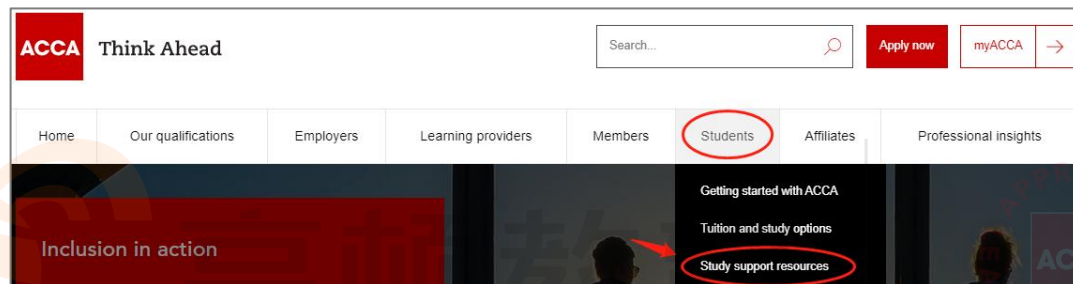
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11.如何进入 TX 官网机考练习平台？

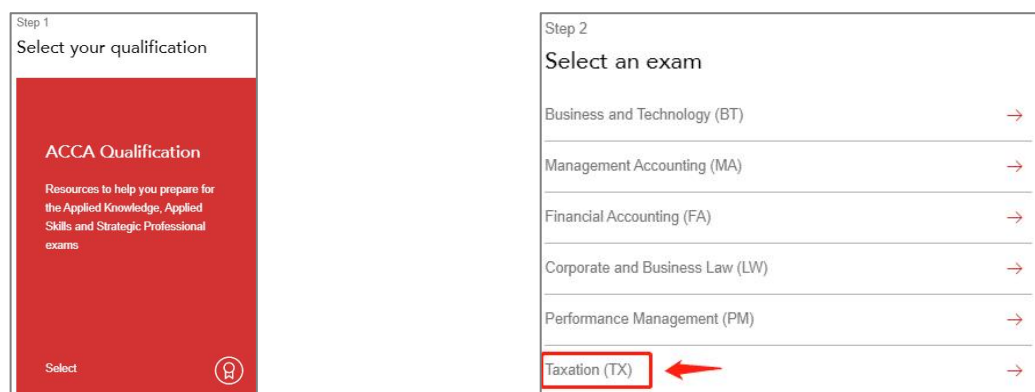
方法一：进入 ACCA Practice Platform 统一登录链接 <https://cbeptcn.accaglobal.com/>

方法二：从 ACCA 官网-各科目学习资源页面进入

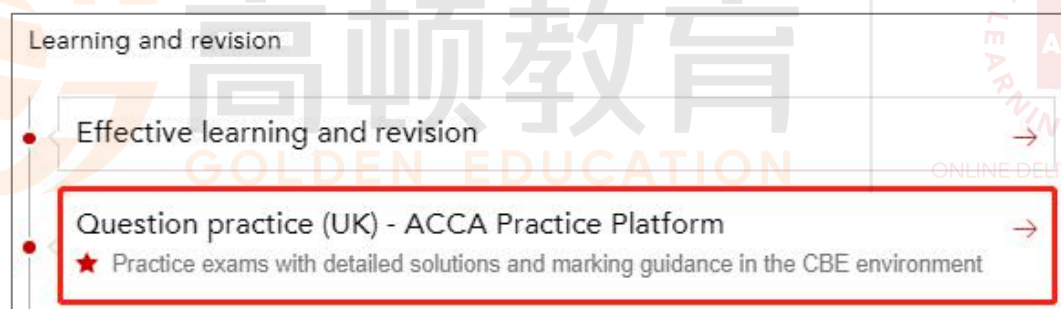
第 1 步：进入 ACCA 官网 www.accaglobal.com，点击 “Student” → “Study support resources”



第 2 步：选择 “ACCA Qualification” → “Taxation (TX)”



第 3 步：选择 “Question practice (UK) - ACCA Practice Platform”



第 4 步：点击 “Log in to the Practice Platform”



第 5 步：输入您的 myACCA 账号和密码，完成登录

Sign in to MyACCA

Insert your username and password below to access your secure personal MyACCA account.

Username

Password

Sign in to MyACCA



第 6 步：进入个人主界面，可选择科目和试卷





第 7 步：浏览机考平台操作说明页，点击右下角“Next”开始做题



Introduction

This practice exam indicates how the live exam will be structured and assessed, and the likely style and range of questions that could be asked. You should use the practice exam to become familiar with the question types and the features and functionality contained within the live exam.

The practice exam is reflective of the live exam experience but has some differences:

- The live exam will be timed, however there is no time limit in this exam.
- If you want to sit this exam in exam style conditions you should answer the questions presented within the time allowed for your live exam.
- Once you have started this exam you are able to leave at any time by closing the browser window. When you return, anything you have entered into the response options will be saved and you can continue sitting the exam.
- In the live exam your answers to the constructed response questions will be expert-marked. At the end of this exam, all objective test questions (OTs) and OT Cases will be auto-marked however you should use the solution material provided to assess your performance in the constructed response questions.
- You will be able to access solution material at the end of the specimen exam when using the Self-Marking resources which include a Marking Guide and/or Sample Answer for each question. If you wish to access these without completing the questions, click on [End Exam](#) on the Item Review Screen and navigate to the Marking tab on the Dashboard to Self-Mark.

Next →

第 8 步：完成试卷后提交，可进行自我阅卷和查看答案

* 建议从 ACCA Practice Platform 直接选择试卷进行作答，系统可进行保存，下一次可以继续练习。



12.如何查看正确答案？

1、试卷完成后，点击“Next”，然后点击左下角“End Exam” - “Exit”，返回个人主界面

Exam Section - Review answers against solution material	
Section A	
Question 1	Complete
Question 2	Complete
Question 3	Complete
Question 4	Complete
Question 5	Incomplete
Question 6	Unseen
Question 7	Unseen
Question 8	Unseen
Question 9	Unseen
Question 10	Unseen

End Exam Review All Review Not Attempted Review Flagged

ACCA Think Ahead

Your exam is now complete.
Your responses are now available for marking and review.
You can resit this exam at any time.
You can access additional learning support resources at <http://www.accaglobal.com>.

Select Exit

Exit

2、上方菜单栏点击“Mark”，选择对应试卷，点击“Self Mark”，即可核对正确答案

Home **Mark** Results Performance

TX-UK: Specimen

TX-UK Specimen - FA 2019

Completed By Feb 25, 7:26 AM TXUS0005

Self Mark

Question stem: Hide

A manufacturing company which produces a range of products has developed a budget for the life cycle of a new product P. The information in the following table relates exclusively to product P:

	Lifetime total	Per unit
Design costs	\$300,000	
Direct manufacturing costs		\$20
Depreciation costs	\$500,000	
Decommissioning costs	\$20,000	
Machine hours		4
Production and sales units	300,000	

The company's total fixed production overheads are budgeted to be \$72 million each year and total machine hours are budgeted to be 96 million hours. The company absorbs overheads on a machine hour basis.

What is the budgeted life-cycle cost per unit for product P?

Roll Up Score: 0/100
Auto Score: 0/2
Question Sample Answer: Click here to see the sample answer.

Options: ☐ \$24.40 ☐ \$25.73 ☒ \$27.40

Q100 for fixed production overheads (\$72 million/96 million hours) = \$0.75 per hour.
Total manufacturing costs (300,000 units x \$20) = \$6,000,000
Total design, depreciation and decommissioning costs = \$1,320,000
Total fixed production overheads (300,000 units x 4 hours x \$0.75) = \$900,000
Total life-cycle costs = \$8,220,000