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friendly manner, avoiding “tax jargon” and using, wherever possible, plain and straightforward English. It includes numerous examples throughout the text designed to illustrate particular points and then provides further examples for you to try in Appendix 2. Appendix 3 includes over 100 True or False questions for you

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to dip into at any time to test your understanding. Appendix 1 I contains suggested some tips for studying tax. This book covers the main UK taxes; income tax (paid by individuals), capital gains tax (paid by individuals), corporation tax (paid by companies), value added tax (levied on consumers by businesses), inheritance tax

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(normally payable on the death of an individual) and National Insurance Contributions. Although primarily aimed at students studying at undergraduate level, these are the taxes that typically form the core of the syllabus for most of the UK's professional examinations in taxation such as those of the ACCA, AAT

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and possibly ATT, although no specific professional syllabus has been followed. In general, each of the chapters should be read through in the order that they are arranged as later chapters often assume knowledge from earlier chapters. Having said this, the Value Added Tax and Inheritance Tax chapters could be studied

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at any point, as a standalone as both are very different from the other taxes studied.

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