

**ACCA Taxation  
(TX – UK)**

**ERRATA SHEET: September 2019**

**PRACTICE AND REVISION KIT For exams in September 2019, December 2019 and March 2020**

Updated: 3 September 2019

## **Question 51**

Replace the question with the following:

Which **TWO** of the following are qualifying travel expenses?

## **Answer to Question 41 John**

Replace the answer to part (b)(i) with the following:

Saving is encouraged by offering individuals tax incentives such as income tax and capital gains tax exemptions on individual savings accounts and income tax relief on pension contributions.

## **Answer to Question 44**

Replace the answer with the following:

Premium bond prizes

Dividends on shares held in an Individual Savings Account

Interest on an NS&I Investment account and interest on UK government stocks ('gilts') are taxable as savings income.

## **Answer to Question 113**

In the answer to part (a), replace Tutorial Note 3 with the following:

No personal allowance is available as Wai's adjusted net income of £141,736 exceeds £123,700.

## **Answer to Question 225**

In part (b)(ii) in the computation of the carry forward loss relief claim for the year ended 31 March 2019, replace the figure for total profits with £21,600. (The rest of the computation is not affected by this amendment).

## **Answer to Question 233**

Replace the second paragraph of part (c) as follows:

The unrelieved trading loss will be automatically carried forward and a claim can be made to set it, wholly or partly, against total profits of the next accounting period and then against total profits of future accounting periods until it is completely relieved.