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A customer collects goods from a business on 1 August and the business issues a VAT invoice on 10 August. The tax point for this supply is: A customer pays for goods on 2 July and the supplier sends the goods to the customer on 9 July. On 15 July, the supplier issues an invoice to the customer.

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What filing penalties are due for a corporation tax return (all previous returns have been submitted on time) for the year ended 28 February 2017, if it is filed on, and all the related tax is paid on, the following dates: 1 March 2018 1 March 2019 15 June 2018 15 October 2018.

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I recently had my Business Tax exam booked for this week but have now had to rearrange it until January. I have been using the Osborne books for FA2015 as believed that would apply to the exam I was booked for. However, now I have amended the exam date I understand the exam would be based on the FA2016.

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A customer collects goods from a business on 1 August and the business issues a VAT invoice on 10 August. The tax point for this supply is: A customer pays for goods on 2 July and the supplier sends the goods to the customer on 9 July. On 15 July the supplier issues an invoice to

the customer.

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Basis period runs from 6 April to 5 April in second tax year. Later years – basis period is the period of account ending in the tax year = Current Year basis (CYB). Final year – basis period is the period from the end of the basis period for the previous tax year to cessation date.

AAT Professional Business Tax | Kaplan Publishing

By: John Burrus, Esq. To avoid the costs associated with probate proceedings, an individual may arrange for the transfer of an asset by means of a separate writing which designates the beneficiary of the asset.

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Reference material for AAT assessment of Indirect Tax . Introduction business or to a non-business customer. This is called output tax. When a VAT-registered business buys taxable goods or services for business use it can generally reclaim the VAT it has paid. This is called input tax.

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