

## Study Guide For Individual Taxation Hoffman 2015

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The objective of the review is to ensure that the material properly covers the syllabus and study guide outcomes, used by the examining team in setting the exams, in the appropriate breadth and depth. The review does not ensure that every eventuality, combination or application of examinable topics is addressed.

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For the 2020/21 tax year, all individuals are permitted a personal allowance of £12,500, making income below this level tax-exempt. UK income tax rates are stepped depending on your income. These steps, or bands, are also used to determine other tax rates, such as capital gains. Approximately 31 million people pay taxes in the UK.

*The complete guide to the UK tax system | Expatica*

The study guide is a precise reflection and breakdown of the syllabus. It is divided into sections based on the main capabilities identified in the syllabus. These sections are divided into subject areas which relate to the sub-capabilities included in the detailed syllabus.

*Taxation – Zimbabwe (TX- ZWE) (F6)*

These are: (1) the belief that taxes should be based on the individual's ability to pay, known as the ability-to-pay principle, and (2) the benefit principle, the idea that Taxation - Taxation - Principles of taxation: The 18th-century economist and philosopher Adam Smith attempted to systematize the rules that should govern a rational system of taxation.