



The Institute of Chartered Accountants in England and Wales

Transitional arrangements: Additional Tax Compliance and Planning learning

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The purpose of this document is to identify potential knowledge gaps for existing students who completed Tax Compliance but will not be completing Business Planning: Taxation due to switching to Next Generation exams.

Some topics listed are part of the Tax Compliance syllabus; however, due to a subsequent significant change in legislation, we recommend revisiting them. Other topics are not part of the Tax Compliance syllabus but are included in the Next Generation ACA module Tax Compliance and Planning.

Chapter		Additional learning
5	Employment income	Section 5 Termination Payments
9	Unincorporated trader losses	Section 2.3 How s.86 relief works: Incorporation of an unincorporated business Section 3.4 Choosing which loss relief to use
12	Capital gains tax reliefs	Section 4 Incorporation relief
13	Overseas aspects of income tax and capital gains tax	Section 2 Overseas aspects of income tax (excluding 2.7 Double taxation relief) Section 3 Overseas aspects of capital gains tax These are required due to significant changes in legislation.
15	Inheritance tax – further matters	Section 6 Gifts with reservation of benefit Section 7 Variations Section 8 Overseas aspects of IHT. Section 8 is required due to significant changes in legislation.
19	Additional aspects of corporation tax	Section 3 Intangible fixed assets (IFAs) for companies Section 6 Company residence Section 7 Non-UK resident companies Section 8 Establishing an overseas business
20	Corporation tax losses	Section 6 Choice of loss relief
21	Groups	Section 1.4 Group loss relief – overseas aspects Section 1.5 Group relief in overlapping (corresponding) accounting periods Section 3 Tax planning and group relief Section 6 Tax planning and chargeable gains groups
22	Company special situations and anti-avoidance	All of the chapter
23	Value added tax	Section 5 Transfer of a going concern (TOGC)
24	Stamp Taxes	Section 4 SDLT on incorporation or liquidation
25	Tax planning and advice	All of the chapter