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15 Index What is not include are the tax tables for each calendar year The tax tables copies for each tax year publication of Circular E Employer s Tax Guide are available from the IRS by simply calling writing the IRS or stopping by at the local IRS office Information is provided within the study guide for obtaining additional tax information *ICAEW ACA Principles of Taxation* Azhar Ul Haque Sario,2023-11-21 The ICAEW ACA Principles of Taxation Certificate Level book is an essential guide for anyone pursuing the ACA qualification from the Institute of Chartered Accountants in England and Wales ICAEW This book covers a comprehensive range of topics crucial for understanding the UK taxation system It is designed to provide a solid foundation in various tax related subjects making it an invaluable resource for students accounting professionals and anyone interested in the field of taxation At the core of this book are the objectives types of tax and ethical considerations in taxation It emphasizes not only the technical aspects of taxes but also the ethical responsibilities of those working in this field The book delves into the administration of taxation offering insights into how tax systems are managed and regulated Key areas of taxation such as Income Tax National Insurance Contributions Capital Gains Tax and Corporation Tax are explored in detail Each of these sections provides a thorough understanding of the principles calculations and implications of these taxes for individuals and businesses Additionally the book discusses VAT Value Added Tax a significant part of the UK s tax regime explaining its operation and impact on businesses The section on Technical Knowledge is particularly valuable offering an in depth look at the legal and ethical framework surrounding taxation This includes guidance on anti money laundering and insights into the workings of HM Revenue Customs HMRC The book also addresses critical topics such as tax planning evasion and avoidance highlighting the fine line between legal tax management and illegal activities Practical aspects of tax administration such as appeals digital accounts and record keeping are covered comprehensively This practical approach extends to discussions on PAYE NIC penalties interests and self assessment equipping readers with knowledge applicable in real world scenarios For those dealing with Capital Gains Tax and Income Tax the book provides detailed information on exempt amounts chargeable assets disposals and the tax rates applicable It also covers various aspects of employment income investment income and the computation of income tax The section on National Insurance Contributions breaks down the different classes of contributions and their implications for both employees and employers The book also tackles the complex area of Corporation Tax including trading profits chargeable gains and the various allowances and reliefs available Finally the VAT section demystifies aspects such as input and output VAT registration deregistration and reliefs for small businesses along with VAT records accounts and digital reporting *Principles of Taxation* ,2017 **ICAEW**

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