

Supporting Tax Services in the Practice

Guided learning hours (GLH): 200 hours

Learning objective (LO)	Job Task (JT)	Weighting	Additional notes
1. Understand the UK tax system	<ol style="list-style-type: none"> 1. Describe the purpose and operation of the UK tax system and the role of HMRC. 2. Describe the process of setting the budget and passing it into law through finance bills 3. Explain the different types of tax, distinguishing between direct and indirect taxes 4. Explain the UK government's Making Tax Digital strategy 5. Understand the purpose of HMRC agents services accounts and how to register and manage clients details using these accounts, including Government Gateway and how it is used in an accountant- client relationship 6. Describe how to communicate with HMRC and how to keep up-to-date with changes to HMRC services as the roll out of digital services continues 7. Identify trustworthy sources of taxation information and distinguish between reliable and unreliable source of information regarding taxation Explain the purpose of Pay As You Earn (PAYE) and Real Time Information (RTI) 	20%	<p>(2) Students should understand Income tax, corporation tax, VAT and have a basic awareness of the definitions of Capital Gains tax, Inheritance tax, customs duty</p> <p>Students should be able to provide a brief description of the differences between personal and business taxation, describe the role of HMRC in collecting taxes, detail the role of tax advisors in the UK taxation system. Students should understand how the budget impacts taxation and the cycle (normally</p>

			annual but emergency budgets can be set).
2. Supporting self- employed clients	<ol style="list-style-type: none"> 1. Explain the process of registering a client as self-employed 2. Register as a client's tax agent and makes changes to or cancel agent information 3. Explain to a client the implications of registering as their tax agent 4. Identify client information that is needed during the registration process and be able to check its authenticity 5. Undertake due diligence on a new client 	10%	
3. Tax and client information	<ol style="list-style-type: none"> 1. Describe how different types of business are taxed 2. Distinguish between allowable and non-allowable business expenses 3. Explain how taxable items are identified and recorded 4. Explain an accountant's responsibility in relation to the taxation of a client 	10%	
4. Understand and support the self- assessment process	<ol style="list-style-type: none"> 1. Explain self-assessment, who it applies to and how to register 2. Explain and identify different sources of income 4. Identify what client information is needed and when, in order to complete a tax return 5. Understand how to use the different income tax bands and know where to obtain current tax rate information 	30%	

	6. Complete income tax calculations including income from employment, self-employment, pension and property rental		
5. Support the client VAT process	<ol style="list-style-type: none"> 1. Explain the purpose of VAT and how it is administered by HMRC 2. Distinguish between taxable supplies and supplies that are exempt or out of scope 3. Describe the information that must be included on a VAT invoice or credit note and calculate the VAT 4. Explain the rules and process for VAT registration 5. Identify the different VAT schemes offered by HMRC 6. Explain VAT fuel scale charges 7. Explain the information needed, deadlines and the process for filing a VAT return 8. Explain VAT rules for supplies to third countries 9. Identify what client information and payment is needed and when in regards to VAT 10. Understand how to request information from a client in regards to their tax return taking into account any deadlines 11. Calculate the VAT payable or recoverable by a business including reclaiming VAT on bad debts 12. Understand how to settle a VAT liability 	30%	<p>(1)The difference between input VAT and output VAT, and the different rates of VAT – standard, reduced and zero</p> <p>(6)Mid-Level Complexity VAT calculation</p> <p>(10)Online, VAT number, dates, registration number for HMRC</p>