



Practice and Revision Kit

November 2016 Edition

For exams in June 2017, September 2017, December 2017 and March 2018

Updated: 25 November 2016

Page	Details
21	In scenario, item (3) under heading Eu should read 'The tax written-down value of the capital allowances main pool at 1 July 2018 was £5,883. On 15 September 2018 Eu purchased office furniture for £2,400. All of the items included in the main pool were sold for £5,175 (all for less than cost) on 30 September 2018.'
44	In scenario, first sentence under heading Bon should read 'Bon has been the sales director of Alphabet Ltd since 1 February 2017, having not previously been an employee of the company although she had been a shareholder since 1 March 2015.'