

CBT Sample assessment model answers

**Business Tax (BSTX) FA2016**

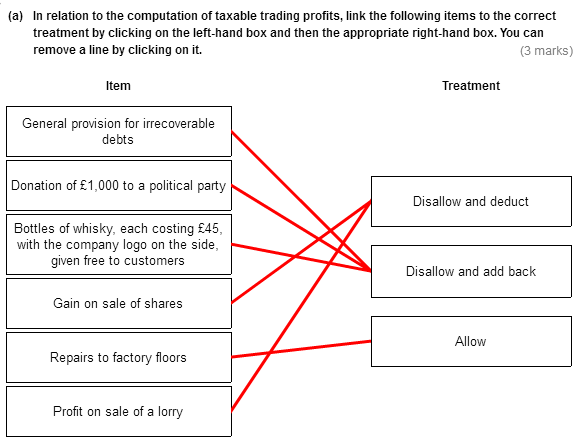
Sample assessment 1

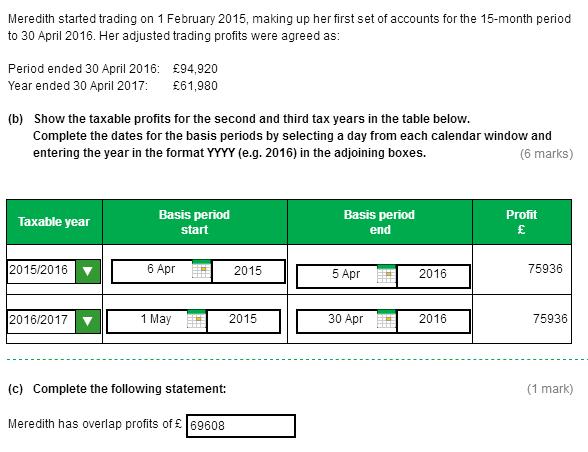
This is a draft version of the FA2016 sample assessment.

The material has not completed quality assurance.

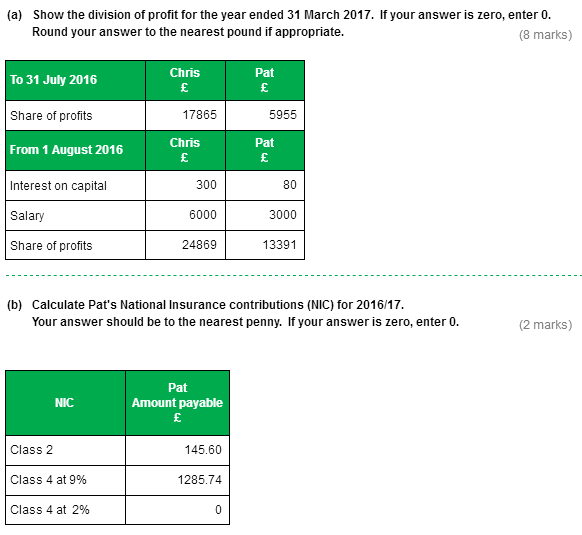
AAT reserves the right to change the material before actual publication.

**Task 1** (10 marks)

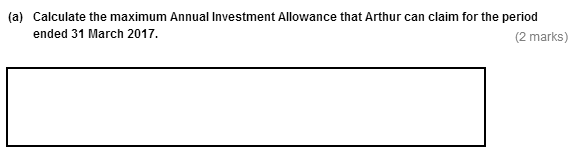


**Task 1, continued**  


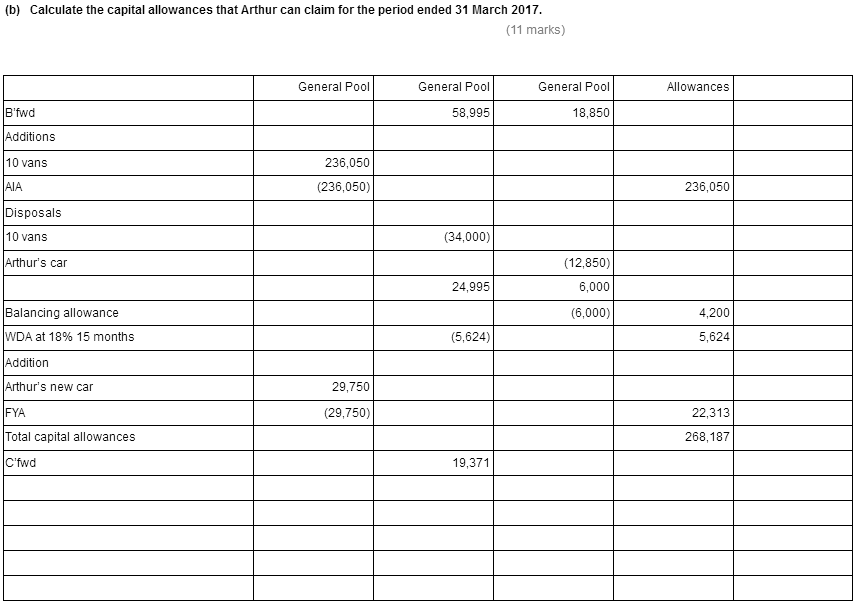
**Task 2** (10 marks)



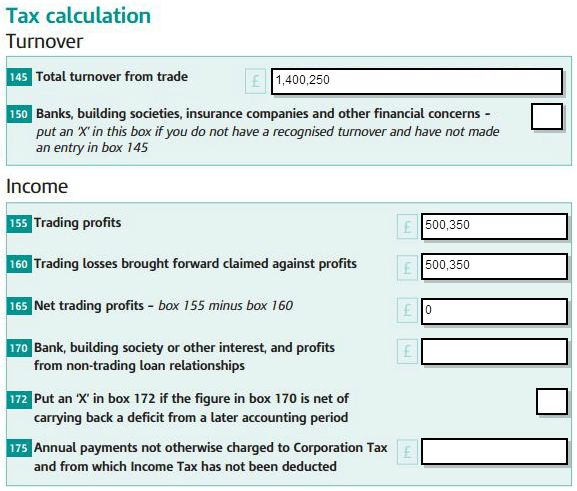
**Task 3** (13 marks)



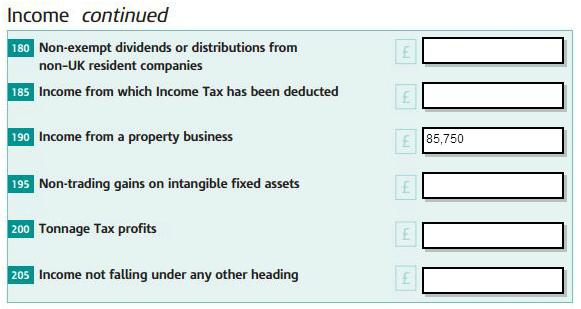
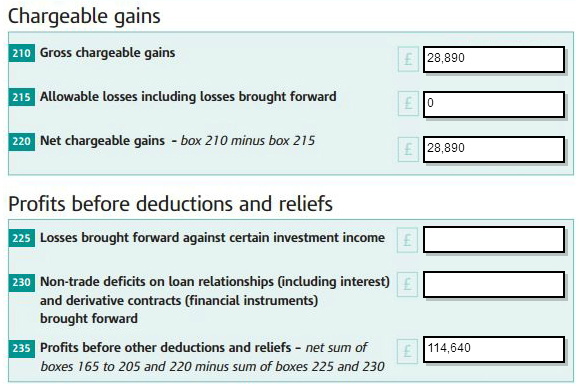
15/12 x £200,000 = £250,000

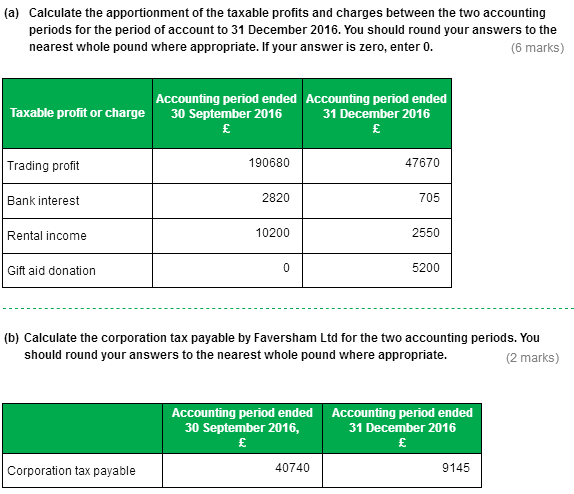
**Task 3, continued**  
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**Task 4** (6 marks)

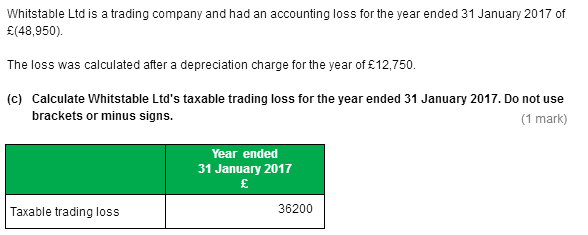
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**Task 4, continued**

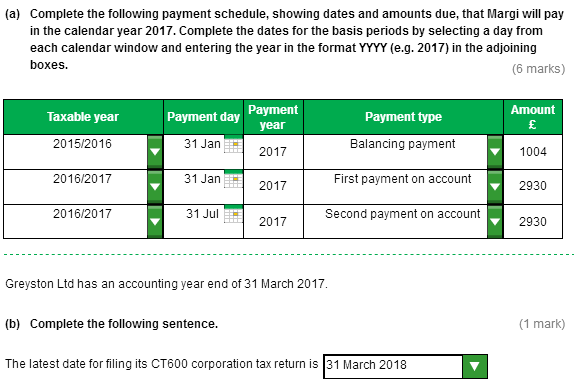
**Task 5** (9 marks)



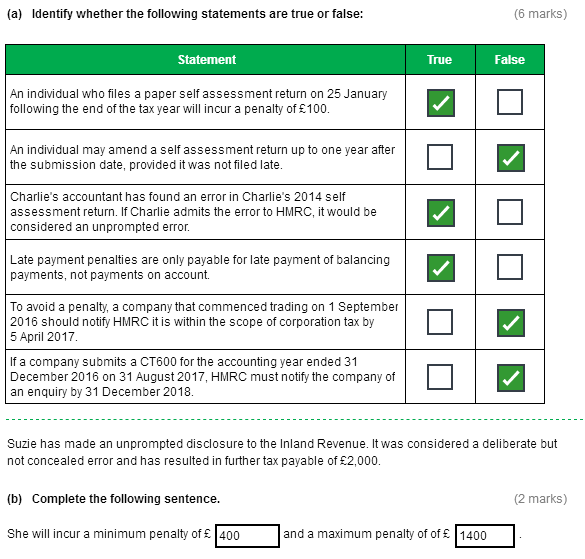
**Task 5, continued**



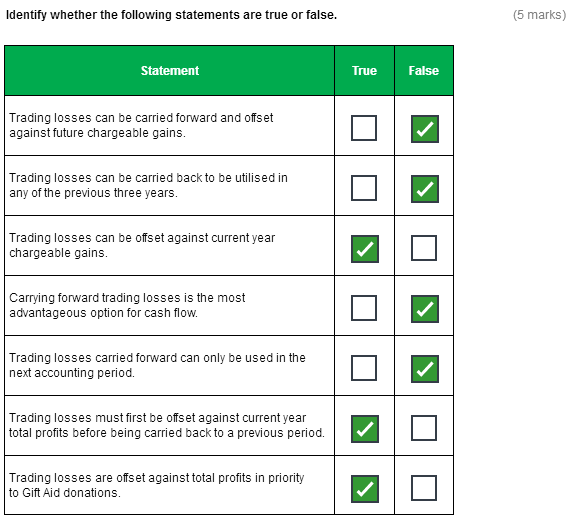
**Task 6** (7 marks)



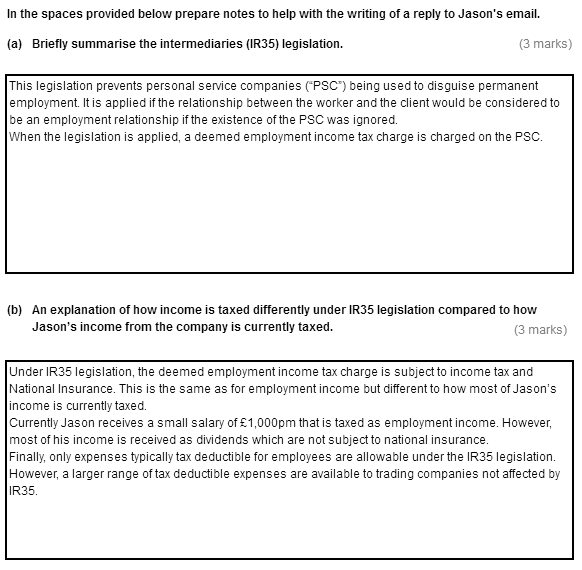
**Task 7** (8 marks)



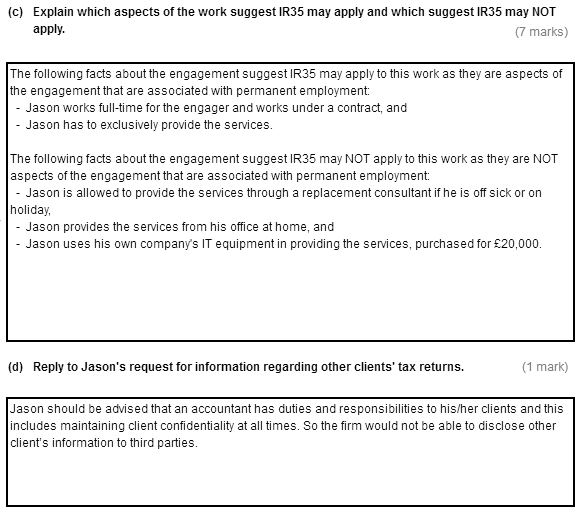
**Task 8** (5 marks)



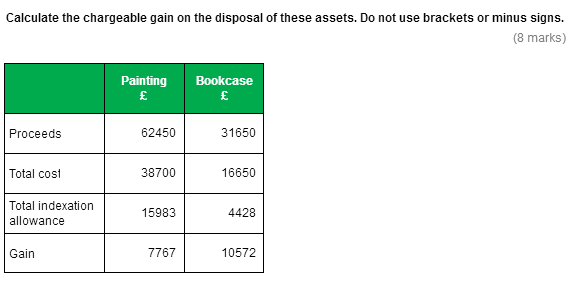
**Task 9** (14 marks)



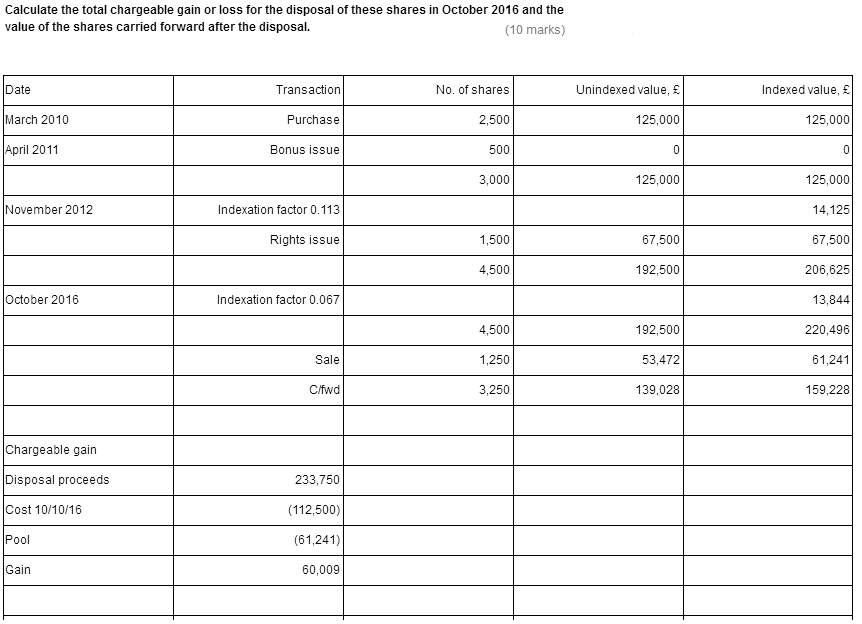
**Task 9, continued**



**Task 10** (8 marks)



**Task 11** (10 marks)

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