

**October 2009 Examination – J01 Personal tax**

**Syllabus learning outcome(s) being examined**

1.	1. Understand the basic structure of the tax system and self-assessment.
2.	2. Understand when and how Income Tax is applied to different types of income.
3.	5. Understand the tax treatment of different kinds of investments.
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5.	3. Understand when and how National Insurance contributions apply to employed and self-employed income.
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7.	2. Understand when and how Income Tax is applied to different types of income. 5. Understand the tax treatment of different kinds of investments.
8.	6. Understand when and how Inheritance Tax applies;
9.	4. Understand when and how Capital Gains Tax applies to an individual's gains;
10.	2. Understand when and how Income Tax is applied to different types of income. 5. Understand the tax treatment of different kinds of investments.
11.	7. Understand the impact of an individual's residence and domicile status on liability to UK tax.
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