

**October 2013 Examination - J03 The tax and legal aspects of business**

**Syllabus learning outcomes being examined**

1.	1. Understand the main legal forms of business in the UK.
2.	1. Understand the main legal forms of business in the UK.
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4.	1. Understand the main legal forms of business in the UK.
5.	2. Understand the main principles of business accounting and the interpretation of accounts for each of the main legal forms of business.
6.	3. Understand the main internal and external options for financing a business.
7.	4. Understand the principles and application of the following taxes and allowances in the business context: Income Tax, National Insurance contributions, Corporation Tax, Capital allowances, Value Added Tax, Capital Gains Tax, Inheritance Tax.
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9.	6. Understand the main principles of business protection insurance.
10.	3. Understand the main internal and external options for financing a business.
11.	4. Understand the principles and application of the following taxes and allowances in the business context: Income Tax, National Insurance contributions, Corporation Tax, Capital allowances, Value Added Tax, Capital Gains Tax, Inheritance Tax.
12.	3. Understand the main internal and external options for financing a business.
13.	5. Understand the impact of employment law on business.
14.	4. Understand the principles and application of the following taxes and allowances in the business context: Income Tax, National Insurance contributions, Corporation Tax, Capital allowances, Value Added Tax, Capital Gains Tax, Inheritance Tax.
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