

**April 2017 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.
3.	2. Understand the main principles of business accounting and the interpretation of accounts for each of the main legal forms of business.
4.	3. Understand the main internal and external options for financing a business.
5.	1. Understand the main legal forms of business in the UK.
6.	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 and Inheritance Tax.
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12.	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 and Inheritance Tax.
13.	5. Understand the impact of employment law on business.
14.	6. Understand the main principles of business protection insurance.
15.	7. Understand the role of pensions in a business environment.