

Task 8 (7 marks)

1.1

1.2

1.3

1.4

1.5

1.6

1.7

1.8

1.9

1.10

1.11

1.12

1.13

During the 2016/17 tax year, Ben has employment income of £25,000. In addition to this, Ben has £200,000 invested in a building society account from which he received £10,000 interest. Ben also invested £20,000 in shares in a national bank and he received £1,000 in dividends.

During the 2016/17 tax year, Ben receives the following benefits in kind:

- The private use of a company car. Ben pays £10 per month towards the use of the car. Ben pays nothing towards the fuel of the car, which is paid for by his employer at a cost of £25 per month.
- An interest-free loan of £4,000 in the tax year 2013/14 and an interest-free loan of £7,000 in the 2015/16 tax year. These are the only beneficial loans Ben has received from his employer. On 6 April 2016, Ben made his first capital repayment of £2,000 off the second loan.
- Incidental expenses of £3, £2, £10, £4 and £5 for five consecutive nights away from home in the UK.

Identify the effect on Ben's taxable income in 2016/17 if he had made each of the following changes. Assume that each of the seven changes are the only change that Ben makes to the situation as detailed above.

(7 marks)

Changes	Increase	Decrease	Have no effect
If Ben had paid £10 per month to his employer towards the cost of private fuel instead of towards the use of his car.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If Ben had paid £25 per month to cover the cost of private fuel.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If Ben had repaid the £2,000 off the second loan one week earlier.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Personal Tax Exam Questions

Wenbin Ji



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This book delves into Personal Tax Exam Questions. Personal Tax Exam Questions is a crucial topic that must be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Personal Tax Exam Questions, encompassing both the fundamentals and more intricate discussions.

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- Chapter 1: Introduction to Personal Tax Exam Questions
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