

Practice & Revision Kit – FA21

11/2021

Q6 OTQ bank - The UK tax system and its administration 1 p183

The answer should read:

The answer £360 assumes the due date is 1 July 2022 so that one month's interest is due. The answer £2,161 assumes the due date is 31 January 2022 so that six months' interest is due. The answer £4,323 is one whole year of interest.

Q232 Hyde plc group p118

It makes no difference to the answer but Q232 should say:

'What is the base cost of the factory acquired by Primrose plc in the year ended 31 March 2022?'

Mock 4 Section C Q31, Q32, Q33 p480

This section should contain the Mar/Jun 2021 questions which can be found on an additional errata sheet on the Hub and website.