

FA2018 向 FA2019 过渡：Taxation UK 课程大纲的新变化

货币单位英镑 (£)

FA2019 课程大纲适用于 2020 年 6 月、9 月、12 月和 2021 年 3 月的考试

涉及的内容	FA2018 的规定	FA2019 的规定	变化的内容
Income Tax			
Basic rate band	1-34,500	1-37,500	增加 3,000
Higher rate band	34,501-150,000	37,501-150,000	
Personal Allowance	11,850	12,500	增加 650
Transferable Personal Allowance Amount	1,190	1,250	PA 增加引发的连锁变化
Reduced Personal Allowance(PA)	When adjusted net income is 123,700 or more, PA is reduced to zero	When adjusted net income is 125,000 or more, PA is reduced to zero	
Car benefit-1	Petrol cars: ≤50g/km 13% 51-75g/km 16% 76-94g/km 19% 95g/km 20% Diesel cars: additional 4%	Petrol cars and Diesel cars meeting RDE2 standard: ≤50g/km 16% 51-75g/km 19% 76-94g/km 22% 95g/km 23% Diesel cars not meeting RDE2 standard: additional 4%	1. 计算福利的百分比均增加 3%，但最高值未变 (37%) 2. 符合 RDE2 标准的柴油车与汽油车同等对待
Car benefit-2		RDE2: Real Driving Emissions standard 是一种新的汽车尾气排放标准	
Car fuel benefit base figure	23,400	24,100	增加 700
Van benefit scale charge	Annual scale charge: 3,350 Fuel additional charge: 633	Annual scale charge: 3,430 Fuel additional charge: 655	增加 80 增加 22
Property Business-Finance Costs	50% of finance costs are deductible as other expenses	25% of finance costs are deductible as other expenses	减少 25%

Capital allowances -special rate pool rate	8% for 12-month period	6% for 12-month period	减少 2%
Capital allowances –motor cars	Cars emitting over 110 g/km-8%	Cars emitting over 110 g/km-6%	
Capital allowances-SBA		Structures and buildings allowance (SBA) is a new capital allowance for candidates to be aware of, but it is not examinable in exams in the period June 2020 – March 2021, so there is no change here for the candidates	
Annual Investment Allowance Limit	200,000	1,000,000	增加 800,000
Pension Fund Lifetime Allowance	1,030,000	1,055,000	增加 25,000
National Insurance Contribution			
Class 1 Employee, Class 1 Employer and Class 4	Threshold: 8,424 Upper earning limit: 46,350	Threshold: 8,632 Upper earning limit: 50,000	增加 208 增加 3,650
Class 2	2.95 per week Small profit threshold: 6,205	3.00 per week Small profit threshold: 6,365	增加 0.05 增加 160
Capital Gains Tax			
Annual Exempt Amount	11,700	12,000	增加 300
The order of offset of brought forward capital losses	Brought forward capital losses are only set off to reduce the net current year gains to the annual exempt amount	The annual exempt amount should be offset after current year capital losses, but before brought forward capital losses	计算过程和结果没有变化，但表述方式更好理解
Entrepreneurs' Relief	Minimum holding period is one year	Minimum holding period is two years	增加了持有期限
Investors' Relief		An awareness of investors' relief and how it operates has been examinable	
Inheritance Tax			
Residence Nil Rate Band	125,000	150,000	增加 25,000
Value Added Tax			
Making Tax Digital		For VAT period starting on or after 1 April 2019, businesses which are VAT-registered must follow the Making Tax Digital(MTD)rules, they now have to keep digital records	
Tax Administration			
Rate of Interest on Unpaid tax	3.00%	3.25%	增加 0.25%