

Assessment Reports
Coleg Gwent - Pontypool
BTX FA 2012

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Results Summary:

Candidate Name	Membershi p No.	Test Date	Result
Jessica Read	10340641	26/06/2013	Not yet competent

Results Breakdown:

Business Tax	Result
1.1 Determine if trade is being carried on/distinction between capital and revenue expenditure	Did not meet
1.2 Adjusted profits	Met
1.3 Assessment for sole traders and partnerships	Did not meet
1.4 Relief of trading loss	Did not meet
1.5 Allocation of profits within a partnership	Did not meet
1.6 Profits chargeable to corporation tax, short/long periods of account	Did not meet
1.7 Capital allowances	Exceeded
2.1 Chargeable persons/assets/disposal, connected persons, capital gains and losses	Met
2.10 Tax return	Did not meet
2.2 Capital disposals - gains and losses	Met
2.3 Capital disposals - shares	Met
2.4 Capital gain tax reliefs	Did not meet
2.5 Rollover relief	Met
2.6 Class 2 and 4 NIC	Met

This is not a certificate.

This is a provisional result only.

2.7 Self-assessment	Did not meet
2.8 Corporation tax payable	Met
2.9 Penalties, surcharge and interest	Did not meet