

UNIVERSITY OF BOLTON
INSTITUTE OF MANAGEMENT
ACCOUNTANCY
EXAMINATIONS 2018/19
PERSONAL AND BUSINESS TAXATION
MODULE NO: ACC5003

Date: Thursday 17 January 2019 Time: 2.00 – 5.00

INSTRUCTIONS TO CANDIDATES:

There are 5 questions in this examination; answer ALL three questions from section A and ONE question from section B:

This is a closed book examination.
Tax tables are provided.

You must hand in this exam paper
with your answer booklet.

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Section A answer ALL questions in this section

QUESTION 1

You are the accountant working in a local accounting practice in Bolton, you have just been provided with tax information relating to three new clients, Alex, Gary and Paula.

- a) Alex has a number of houses which he rents out, for the tax year 2018/19 the income from these properties amounted to £48,850. In addition, Alex has some savings in his bank account, he received **NET** bank interest of £416 in relation to these savings.

Required:

Calculate the income tax payable by Alex for 2018/19. **(5 marks)**

- b) Gary is employed as a computer technician with a **GROSS** annual salary of £88,000. His company deducted PAYE amounting to £28,800 for the 2018/19 tax year. Gary is also a member of the company occupational pension scheme and paid 4% of his salary into this scheme with his employer contributing a further 6%. As Gary travels a lot with his job he is provided with a company car that cost his employer £34,800, but has a list price of £37,000. Gary contributed £5,000 towards the cost of the car which has a diesel engine with CO₂ emissions of 123g/km. His employer pays for all the running costs of the car which includes all the diesel fuel, Gary pays a contribution of £100 per month as a small contribution towards the private fuel. Additionally, Gary has an investment in a UK company and his shares have resulted in him receiving a dividend of £1,240 in the 2018/19 tax year.

Required:

Calculate the income tax payable by (or repayable to) Gary for 2018/19. **(15 Marks)**

- c) Paula is employed as a Michelin star chef and has a **GROSS** annual salary of £54,350. Her employer has deducted £10,190 under the PAYE scheme in respect of her salary during 2018/19. As she is a superb chef and employee her employer provided her with an interest free loan of £12,000 to fund a luxury holiday on 6 June 2018, Paula repaid £8,000 of this loan in January 2019 and the balance will be repaid later in 2019. (Assume the official rate of interest is 2.5%)

Required:

Calculate the income tax payable by (or repayable to) Paula for 2018/19. **(10 Marks)**

(Total 30 marks)

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QUESTION 2

Leonardo has his own business (a limited liability company) which manufactures machinery for the fast food industry. The products are of a specialist nature and as these are within the food industry the company must ensure it complies to hygiene and health and safety standards, he employs a number of staff that work in both the factory and the administration offices. Leonardo has produced the following profit and loss account and, he has provided you with additional information that you may feel is relevant.

	£
Gross profit	295,000
Bad debts recovered (previously written off)	400
Commissions received (note 5)	800
Bank interest received	1,000
General expenses (note 1)	(114,000)
Legal and accounting fees (note 3)	(1,200)
Subscriptions and donations (note 4)	(3,000)
Managers remuneration	(40,000)
Staff salaries and wages	(38,000)
Depreciation	(20,000)
Rent and rates	(1,500)
Repairs and renewals (note 2)	(20,000)
Net profit before tax	59,500

Notes:

- 1) General expenses include travelling expenses of staff (£1,000) and entertaining of suppliers (£600).
- 2) Repairs and renewals include redecorating of the existing premises (£600) and renovations to the new premises to correct general wear and tear (£500) (the premises were usable prior to these renovations).
- 3) Legal and accounting charges include debt collection service costs (£200), staff service agreements (£50), Tax consultancy fees for specialist advice (£730) and audit and accountancy charges (£220).
- 4) Subscriptions and donations include a donation to a political party (£700), staff canteen costs (£500).
- 5) The commissions were not incidental to the main trade.
- 6) Capital allowances have been calculated to be £4,000.
- 7) The company has losses brought forwards from previous periods amounting to £5,000.

Question 2 continues over the page

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Question 2 continued

Required:

Compute the tax adjusted profits for Leonardo's business and the corporation tax payable. Provide brief explanations for any item added back to profits as disallowed expenditure.

(Total 25 Marks)

Question 3

Special machine tools limited is a manufacturing company that designs and builds production equipment for a government space programme. It is based in the Middlebrook area of Bolton and you have been asked to assist them with their year end tax calculations. The area that you have been asked to provide assistance with is in relation to the computation of capital allowances. You have been provided with the following information:

The balance on the main pool brought forward is £10,000.

29 July 2017	New van purchased for £4,000
25 October 2017	New car (CO2 emissions 65g/km) purchased for £6,000
15 February 2018	Plant (originally costing £8,000) was sold for £7,000
1 May 2018	New plant purchased costing £15,000
15 May 2018	New car (CO2 emissions 180g/km) purchased costing £20,000
30 May 2018	New warehouse industrial strength lift purchased costing £8,000

**Question 3 continues over the page
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Question 3 continued

Required:

- a) Calculate the maximum capital allowances that Special machine tools limited is entitled to for the year ended 30 June 2018. **(20 Marks)**
- b) Briefly explain why HMRC disallow depreciation for tax purposes and replace this with capital allowances **(5 Marks)**

(Total 25 marks)

End of question 3

End of section A

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Section B answer ONE question only from this section

Question 4

In 2018/19 Lewis received various income from property he owned. Details of the income and corresponding expenses were:

Rent from letting out a room in her house for £3,000.

Rent from a furnished flat. The flat had been let on a lease which expired on 5 July 2018 at an annual rent of £5,000. The property was re-let from 6 July 2018 on a seven-year lease at an annual rent of £8,000. In addition, the incoming tenant was required to pay a premium of £3,000.

Expenditures in the year ended 5 April 2019 were:

An annual insurance premium of £450 was paid for the flat on 1 May 2018 (£400 was paid on 1 May 2017).

Water rates and council tax £1,200.

Sundry repairs £350.

The rent on both leases was paid in advance on the usual quarter days, 25 March, 24 June, 29 September and 25 December.

Rent from a holiday cottage, which fulfils the requirements to be treated as furnished holiday accommodation. The rent received was £4,200 and the following expenditure was incurred:

Insurance	£500
Water rates and council tax	£900
Sundry repairs and decorating	£400
Cleaning	£240
Accountancy	£100
Advertising	£400
Capital allowances on furniture and fittings adjusted for private use	£500

Lewis stayed in the cottage for the whole of August but it was available for letting the remainder of the year.

Required:

Calculate Lewis's property income for the year 2018/19 assuming any necessary election is made. Calculations may be made to the nearest month.

(Total 20 Marks)

**End of Question 4
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Question 5

When deciding whether or not a trade is being carried on, HMRC is often guided by the “badges of trade”.

Assess (with examples of the “badges of trade”) the extent to which the “badges of Trade” provide a useful basis from which HMRC may determine trading activities to be being undertaken.

(Total 20 Marks)

END OF QUESTIONS

PAST EXAMINATION PAPER

2018/19 Additional Tax allowances

Capital allowances

Annual Investment Allowance:

£200,000

(Note: Cars do not attract the AIA and separate rules apply for those cars with emissions over 110g/km and below 50g/km)

Special Rate Pool – 8%

General Pool -18%

First Year Allowance for qualifying expenditure – 100%

Lymer & Oats: 2018/19 Tables of tax rates and allowances

The current rates and allowances for income tax, corporation tax, capital gains tax, inheritance tax and other taxes are set out below.

Income tax rates***

	Non-savings	Savings	Dividends
£0 – £2,000	–*	0%*	0%**
£0 (or £2,000) – £34,500	20%	20%	7.5%**
£34,501 – £150,000	40%	40%	32.5%
Over £150,000	45%	45%	38.1%

* 0% rate on savings only available up to £5,000 of savings income if non-savings income does not exceed this sum. In addition, a £1,000 personal savings allowance is available to basic rate taxpayers (£500 for higher rate taxpayers and nil for additional rate taxpayers).

** Dividend allowance of £2,000 (£5,000 2017/18)

*** Scottish IT rates: £1-£2,000=19%, £2,001-£12,150=20%, £12,151-£31,580=21%, £31,581-£150,000=41%, over £150,000=46%

Personal income tax allowances

	2018/19 £	2017/18 £	Increase £
Income tax allowances:			
Personal allowance	11,850	11,500	350
Income limit: personal allowance	100,000	100,000	0
Transferrable tax allowance (married couples)	1,190	1,150	40
Income limit: transferable tax allowance	28,900	28,000	900
Dividend allowance	2,000	5,000	-3,000
Personal savings allowance:			
Basic rate taxpayers	1,000	1,000	0
Higher rate taxpayers	500	500	0
Blind person's allowance	2,390	2,320	70

Car and fuel benefits in kind

Car benefit charge: round down to find the correct percentage:

CO ₂			CO ₂			CO ₂		
Taxable %			Taxable %			Taxable %		
g/km	Petrol	Diesel	g/km	Petrol	Diesel	g/km	Petrol	Diesel
0(EV)	13	17	115	24	28	150	31	35
51	16	20	120	25	29	155	32	36
76	19	23	125	26	30	160	33	37
95	20	24	130	27	31	165	34	37
100	21	25	135	28	32	170	35	37
105	22	26	140	29	33	175	36	37
110	23	27	145	30	34	180+	37	37

Car fuel benefit charge	£23,400
Van benefit charge	£3,350
Van fuel benefit charge	£633

Approved mileage rates

	Business Miles	Allowance rate per mile
Cars and vans	0 – 10,000	45p
	10,000+	25p
Motor cycles		24p
Bicycles		20p

Excess payments over these rates are taxable. Shortfalls can be claimed as tax relief by the employee.

Income tax reliefs and incentives: annual limits

	2018/19	2017/18
	£	£
Individual Savings Account (ISA)	20,000	20,000
Junior ISA	4,260	4,128
Help to buy ISA – maximum saving	12,000	12,000
Child Trust Fund	4,268	4,128
Enterprise investment scheme (EIS)	2,000,000	1,000,000
Seed Enterprise investment scheme (SEIS)	100,000	100,000
Venture capital trust (VCT)	200,000	200,000
Social investment tax relief (SITR)	1,000,000	1,000,000
Employee shareholder status	2,000	2,000
Pension scheme allowances:		
Annual allowance	40,000	40,000
Lifetime allowance	1,030,000	1,000,000

National Insurance Contributions

Item	2018/19	2017/18
Class 1:		
Lower Earnings Limit - LEL (per week)	£116	£113
Primary (employees) Threshold (per week)	£162	£157
Secondary (employers) Threshold (per week)	£162	£157
Upper Earnings Limit - UEL (per week - employees only)	£892	£866
Upper Secondary Threshold (per week - <21yr old)	£892	£866
(per week - <25yr old apprentices)	£892	£866
Employment allowance (per employer)	£3,000	£3,000
Employee's contributions (£162pw to £892pw +2% over £892pw)	12%	12%
Employer's Contribution Rates (all earnings over £157pw)	13.8%	13.8%
Class 1A and 1B	13.8%	13.8%
Class 2: Self employed Contribution (per week)	£2.95	£2.85
Small Profits Threshold (per annum)	£6,205	£6,025
Class 3: Contribution (per week) (voluntary)	£14.65	£14.25
Class 4: Contributions - Upper Profits Limit	£46,350	£45,000
Contributions - Lower Profits Limit	£8,424	£8,164
Contribution Rate (£8,424pa - £46,350pa then 2% over £46,350pa)	9.0%	9.0%

Apprenticeship Levy

	2018/19	2017/18
Apprenticeship Levy Allowance (per employer)	£15,000	£15,000
Apprenticeship Levy rate (gross employee earnings)	0.5%	0.5%

Capital taxes: Individuals

	2018/19	2017/18	Increase
	£	£	£/%
Capital gains tax annual exempt amount			
Individuals, etc.	11,700	11,300	400
Capital gains tax standard basic rate	10%*	10%*	0
Capital gains tax standard higher rate	20%*	20%*	0
Entrepreneurs' Relief limit	10 million	10 million	0
Entrepreneurs' Relief rate	10%	10%	0
Investors' Relief limit	10 million	10 million	0
Investors' Relief rate	10%	10%	0
Inheritance tax threshold (each if couple/partner)	325,000	325,000	0
Residence nil rate band limit	125,000	100,000	25,000
Inheritance tax rate	40%	40%	0
Lower rate (10%+ of estate left to charity)	36%	36%	0

* An 8% surcharge applies in respect of residential properties and carried interest.

Corporation tax, allowances and reliefs

	2018/19	2017/18
Corporation Tax rate	19%	19%
Plant and machinery: Main rate	18%	18%
Special rate	8%	8%
Annual investment allowance	£200,000	£200,000
First year allowances	100%	100%
R&D tax credits SME scheme	230%	230%
R&D SME repayable credit	14.5%	14.5%
R&D Expenditure credit	12%	11%
Patent box	10%	10%
Film, High end TV and videogame tax relief	25%	25%
Bank levy: 1.1.18 – 31.12.18 – equity and LT liabs	0.08%	
ST liabs	0.16%	
Bank Surcharge	8%	8%

Corporation tax on chargeable gains: indexation allowance

Retail prices index (January 1987 = 100.0)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1982	-	-	79.44	81.04	81.62	81.85	81.90	81.90	81.85	82.26	82.66	82.51
1983	82.61	82.97	83.12	84.28	84.64	84.84	85.30	85.68	86.06	86.36	86.67	86.89
1984	86.84	87.20	87.48	88.64	88.97	89.20	89.10	89.94	90.11	90.67	90.95	90.87
1985	91.20	91.94	92.80	94.78	95.21	95.41	95.23	95.49	95.44	95.59	95.92	96.05
1986	96.25	96.60	96.73	97.67	97.85	97.79	97.52	97.82	98.30	98.45	99.29	99.62
1987	100.0	100.4	100.6	101.8	101.9	101.9	101.8	102.1	102.4	102.9	103.4	103.3
1988	103.3	103.7	104.1	105.8	106.2	106.6	106.7	107.9	108.4	109.5	110.0	110.3
1989	111.0	111.8	112.3	114.3	115.0	115.4	115.5	115.8	116.6	117.5	118.5	118.8
1990	119.5	120.2	121.4	125.1	126.2	126.7	126.8	128.1	129.3	130.3	130.0	129.9
1991	130.2	130.9	131.4	133.1	133.5	134.1	133.8	134.1	134.6	135.1	135.6	135.7
1992	135.6	136.3	136.7	138.8	139.3	139.3	138.8	138.9	139.4	139.9	139.7	139.2
1993	137.9	138.8	139.3	140.6	141.1	141.0	140.7	141.3	141.9	141.8	141.6	141.9
1994	141.3	142.1	142.5	144.2	144.7	144.7	144.0	144.7	145.0	145.2	145.3	146.0
1995	146.0	146.9	147.5	149.0	149.6	149.8	149.1	149.9	150.6	149.8	149.8	150.7
1996	150.2	150.9	151.5	152.6	152.9	153.0	152.4	153.1	153.8	153.8	153.9	154.4
1997	154.4	155.0	155.4	156.3	156.9	157.5	157.5	158.5	159.3	159.5	159.6	160.0
1998	159.5	160.3	160.8	162.6	163.5	163.4	163.0	163.7	164.4	164.5	164.4	164.4
1999	163.4	163.7	164.1	165.2	165.5	165.6	165.1	165.5	166.2	166.5	166.7	167.3
2000	166.6	167.5	168.4	170.1	170.7	171.1	170.5	170.5	171.7	171.6	172.1	172.2
2001	171.1	172.0	172.2	173.1	174.2	174.4	173.3	174.0	174.6	174.3	173.6	173.4
2002	173.3	173.8	174.5	175.7	176.2	176.2	175.9	176.4	177.6	177.9	178.2	178.5
2003	178.4	179.3	179.9	181.2	181.5	181.3	181.3	181.6	182.5	182.6	182.7	183.5
2004	183.1	183.8	184.6	185.7	186.5	186.8	186.8	187.4	188.1	188.6	189.0	189.9
2005	188.9	189.6	190.5	191.6	192.0	192.2	192.2	192.6	193.1	193.3	193.6	194.1
2006	193.4	194.2	195.0	196.5	197.7	198.5	198.5	199.2	200.1	200.4	201.1	202.7
2007	201.6	203.1	204.4	205.4	206.2	207.3	206.1	207.3	208.0	208.9	209.7	210.9
2008	209.8	211.4	212.1	214.0	215.1	216.8	216.5	217.2	218.4	217.7	216.0	212.9
2009	210.1	211.4	211.3	211.5	212.8	213.4	213.4	214.4	215.3	216.0	216.6	218.0
2010	217.9	219.2	220.7	222.8	223.6	224.1	223.6	224.5	225.3	225.8	226.8	228.4
2011	229.0	231.3	232.5	234.4	235.2	235.2	234.7	236.1	237.9	238.0	238.5	239.4
2012	238.0	239.9	240.8	242.5	242.4	241.8	242.1	243.0	244.2	245.6	245.6	246.8
2013	245.8	247.6	248.7	249.5	250.0	249.7	249.7	251.0	251.9	251.9	252.1	253.4
2014	252.6	254.2	254.8	255.7	255.9	256.3	256.0	257.0	257.6	257.7	257.1	257.5
2015	255.4	256.7	257.1	258.0	258.5	258.9	258.6	259.8	259.6	259.5	259.8	260.6
2016	258.8	260.0	261.1	261.4	262.1	263.1	263.4	264.4	264.9	264.8	265.5	267.1
2017	265.5	268.4	269.3	270.6	271.7	272.3	272.9	274.7	275.1	275.3	275.8	278.1

Note - no further indexation allowance will apply for disposals after 1 Jan 2018 - the Dec 2017 rate should be used for all subsequent sales.

VAT

	after 1 April 2018	after 1 April 2017
Standard Rate	20%	20%
Reduced Rate	5%	5%
Annual Registration Limit	£85,000	£85,000
De-registration Limit	£83,000	£83,000
VAT Fraction - standard rate	1/6	1/6
Maximum turnover to join:		
Cash Accounting Scheme	£1,350,000	£1,350,000
Annual Accounting Scheme	£1,350,000	£1,350,000
Flat Rate Scheme (ex VAT)	£150,000	£150,000

Stamp Duty Land Tax

Value of property (£)	Stamp duty rate (%)
<i>Residential property</i> **	<i>not buy to let</i>
0 – 125,000	0*
125,001 – 250,000	2*
250,001 – 925,000	5*
925,001 – 1.5m	10*
remainder (over £1.5m)	12*

* 3% supplement on additional dwelling purchased over £40,000.

** From 22.11.17 full SDLT relief for 1st property purchased up to £300,000 and then 5% up to £500,000.

Value of property (£)	Stamp duty rate (%)
<i>Non-residential property</i>	
up to 150,000	0
150,001 – 250,000	2
over 250,000	5

Annual Tax on Enveloped Dwellings

Value of property (£)	ATED charge (£)
500,000 – 1,000,000	3,600
1,000,001 – 2,000,000	7,250
2,000,001 – 5,000,000	24,250
5,000,001 – 10,000,000	56,550
10,000,001 – 20,000,000	113,400
20,000,000	226,950

Scottish Land and Buildings Transactions Tax

Value of property (£)	LBTT rate %
<i>Residential property**</i>	
0 – 145,000*	0*
145,001 – 250,000	2*
250,001 – 325,000	5*
325,000 – 750,000	10*
Over 750,000	12*
<i>Non-residential property</i>	
0 – 150,000	0
150,001 – 350,000	3
over 350,000	4.5

* 3% supplement on additional dwelling purchased over £40,000.

** LBTT relief for 1st time purchasers up to £175,000.

Welsh Land Transaction Tax

Value of property (£)	LTT rate %
<i>Residential property**</i>	
0 – 180,000*	0*
180,001 – 250,000	3.5*
250,001 – 400,000	5*
400,000 – 750,000	7.5*
750,000 – 1,500,000	10
Over 1,500,000	12*
<i>Non-residential property</i>	
0 – 150,000	0
150,001 – 250,000	1
250,001 – 1,000,000	5
over 1,000,000	6

* 3% supplement on additional dwelling purchased over £40,000.

** LBTT relief for 1st time purchasers up to £175,000.

Environmental taxes

	2018/19 (2017/18)
Landfill tax:	
Standard rate (per tonne)	£88.95 (£86.10)
Lower rate (inactive waste per tonne)	£2.80 (£2.70)
Aggregates levy (per tonne)	£2.00 (£2.00)
Climate Change Levy:	
Electricity	0.583p/kwh
Natural Gas	0.203p/kwh
LPG	1.304p/kg

Insurance Premium Tax:

Standard Rate	12%
Higher Rate (travel, appliances, some vehicles)	20%

HMRC interest rates

	Late Payment (%)	Repayment (%)
All taxes (since 21/11/17)	3.00	0.5
All taxes (since 23/8/16)	2.75	0.5
Average Official rate for 2018/19		2.5%

(These rates change occasionally – see the HMRC website for details)

Tax credits:**Working tax credit**

	£ per year
Basic element	1,960.00
Couple and lone parent element	2,010.00
30 hour element	810.00
Disability element	3,090.00
Severe disability element	1,330.00
Childcare element:	£ per week
Maximum eligible cost for 2 or more children	300.00
Maximum eligible cost for 1 child	175.00
Max. percent of eligible costs covered	70%

Child tax credit

	£ per year
Family element	545.00
Child element (each child)	2,780.00
Disabled child element	3,275.00
Severe disabled child element	4,600.00

Tapering

	£
Income thresholds & withdrawal rates	
First income threshold	6,420.00
First withdrawal rate	41%
First threshold for child tax credit entitlement only (where no WTC claimed)	16,105.00
Income rise disregard	2,500.00
Income fall disregard	2,500.00

Pension credit

	£
Standard Minimum income guarantee credit: (per week)	
Single	163.00
Couple	248.80
Capital:	
Amount disregard	10,000.00
Amount disregard – care homes	10,000.00
Deemed income:	
£1 per week for every £500 (or part thereof) in excess of these amounts	

Personal benefit rates

	2018/19	2017/18
	£	£
Old State Pension (per week):		
- Single Person (based on own NIC)	125.95	122.30
- Single Person (based on spouse's NIC)	75.50	73.30
- Non-contributory (over 80 pension)	75.50	73.30
New State Pension	164.35	159.55
Child Benefit (per week):		
- First Eligible Child	20.70	20.70
- Each Extra Child	13.70	13.70
- Guardian allowance	17.20	16.70
Statutory Sick Pay (per week):		
- normally receive £116 per week or more	92.05	89.35
Statutory Maternity Pay (per week):		
Average Weekly Earnings of £116 or over		
- Higher Weekly Rate (first 6 weeks)	90% of weekly earnings	
- Standard Rate (remaining 33 weeks)	145.18	140.98
Statutory Paternity/Adoption Pay (per week)	145.18	140.98
Job Seekers Allowance (income based – per week):		
- Single Person (over 25)	73.10	73.10
- Married Couple (both over 18)	114.85	114.85
National Living/Minimum Wage (per hour):		
- ages 25 and over (from Apr 18)	£7.83	£7.50
- ages 21 to 24 (from Apr 18)	£7.38	£7.05
- ages 18 to 20 (Development rate – from Apr 18)	£5.90	£5.60
- ages <18 (Young worker rate – from Apr 18)	£4.20	£4.05
- Apprentice rate (under 19 or in first year)	£3.70	£3.50
Employment & Support Allowance (per week):		
- Single under 25 (first 13 weeks)	57.90	57.90
- Single 25 and over (first 13 weeks)	73.10	73.10
- Work related Activity Group (week 14+)	73.10	102.15
- Support Group (week 14+)	110.75	109.30
Universal Credit (per month):		
- Single under 25	251.77	251.77
- Single 25 and over	317.82	317.82
- Couple one at least over 25	498.89	498.89
- Child element:		
- First child	277.08	277.08
- Second/subsequent child	231.67	231.67
Benefit Cap (per annum) (inside Greater London totals in brackets)		
- Single (no children)	13,400.00 (15,410.00)	
- Single parent (children living with them)	20,000.00 (23,000.00)	
- Couple (with or without children)	20,000.00 (23,000.00)	

These rates are selected from a complex list of benefits available based on personal circumstances and therefore are provided in basic outline only. For a full list of benefits see the www.gov.uk website.

Duty rates

	Duty	Typical Item
Cigarettes	16.5% of retail price + £217.23 per thousand	packet of 20
Cigars	£270.96/kg	packet of 5
Hand rolling tobacco	£221.18/kg	30g
Beer	19.08p/litre	pint
	8.42p for low strength or an extra 5.69p for high strength apply	
Wine		
>22% abv	£28.74/litre pure alcohol	
15%–22%abv	£3.8482/litre 75cl bottle	
5.5%–15%abv	£2.8865/litre	
4%–5.5%abv	£1.2230/litre	
1.2%–4%abv	88.93p/litre	
Sparkling wine		
5.5%–8.5%abv	£2.7946/litre	75cl bottle
8.5%–15%abv	£3.6972/litre	
Cider/Perry		
Still		
1.2%–7.5%abv	40.38p/litre	75cl bottle
7.5%–8.5%abv	61.04p/litre	
Sparkling		
1.2%–5.5%abv	40.38p/litre	75cl bottle
5.5%–8.5%abv	£2.7946/litre	
Spirits	£28.74/litre of pure alcohol	70cl bottle
Fuel Duties :		
Unleaded/Heavy oil (Diesel)/Bio-diesel & bioethanol	57.95p/litre	
Bio-diesel for non-road use	11.14p/litre	
LPG	31.61p/kg	
Other Natural gas (road fuel)	24.7p/kg	
Fuel Oil	10.7p/litre	
Aviation gasoline	37.7p/litre	