

## Practice & Revision Kit – FA23

11/2023

Q2 p3

The question scenario should say:

Bod Ltd's employees are all paid on the last day of the calendar month. The PAYE information for September 2023 was not filed with HM Revenue and Customs (HMRC), using the real time information (RTI) software, until 7 November 2023. This was the second late submission during the tax year 2023-24.

Q266 p126

Instead of a 'fill-in-the-blank' box, the answer of £960 is showing.

Mock 4

Q16-20 p484 Avery and Baylor

Under Ordinary shares in Sala plc, the question should say:

On 18 August 2023, Baylor sold her entire shareholding of £1 ordinary shares in Sala plc. Prior to the disposal, she had the following transactions in the ordinary shares of Sala plc:

	Cost/(proceeds)
	£
12 April 2013    Purchased 38,000 shares	98,800