

ADDITIONAL MATERIAL FOR:**TAXATION – ZIMBABWE (TX - ZWE) (F6)
JUNE AND DECEMBER 2018 EXAMS**

This document is intended to assist you while studying the syllabus of **TX – ZWE (F6)**. Please note that it is **not** sufficient to only study this document. You will have to refer to the syllabus, examinable documents and the recommended reading as listed on ACCA's website (www.accaglobal.com).

You will benefit by studying/perusing this document because it:

- provides you with the relevant parts of legislation and lists the relevant chapters in the textbooks that you need to study in order to successfully complete the **TX – ZWE (F6)** examination;
- provides you with an easy-to-follow structure which follows the **TX – ZWE (F6)** syllabus and study guide document;
- lists key questions that you should be able to answer after studying a specific section;
- provides a brief summary of the section.

For practical exercises to assist you in your preparation for the examination, please refer to past papers available at:

<http://www.accaglobal.com/uk/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/past-exam-papers/zimbabwe.html>.

Solutions to the previous exam questions are also provided. It is advisable to work through the past exam questions and then to check your answers against the model solutions provided. Please note that there are annual amendments to the syllabus as well as changes in the tax legislation. The past exam questions published on the website are not updated for changes in the tax legislation and syllabus so the solutions may be based on tax rates and allowances which no longer reflect the current tax legislation.

RELEVANT MATERIAL**Syllabus and Examinable Documents**

Please refer to:

<http://www.accaglobal.com/content/dam/acca/global/PDF-students/acca/f6/studyguides/f6-zwe-sg-2018.pdf> for the **TX - ZWE (F6)** syllabus. The syllabus explains the overall objective of the exam. It provides you with detailed information on what can be assessed. It provides a

Reading Material Taxation Zwe

David William Williams, Geoffrey Morse

Reading Material Taxation Zwe:

The Economist, 1970 **Investors Chronicle and Money Market Review**, 1962 Ulrich's Periodicals Directory, 1989 Financial Mail, 1984 **Standard & Poor's Stock Reports**, 2009-11 **World Guide to Libraries** Helga Lengenfelder, 1989 Recent political changes in Eastern Europe made available much needed information for this edition clearly the standard directory of the libraries of the world with facts and contact information for some 40 000 libraries 2 100 new to this edition in 166 countries Included are national general research university and college professional school government ecclesiastical corporate and business and public libraries with holdings over 30 000 volumes and special libraries with more than 5 000 volumes The arrangement is alphabetical by country and within countries by library type further by place name and finally by name of the institution Annotation copyrighted by Book News Inc Portland OR The Phone Book Telkom (Firm : South Africa), 2004 Problems and Materials in Federal Income Taxation Sanford M. Guerin, Philip F. Postlewaite, Adam Rosenzweig, 2008 Thoroughly updated to reflect recent developments in tax law Problems and Materials in Federal Income Taxation Seventh Edition remains an excellent choice for instructors who want a problems based book that explains the complex tax code in a clear focused manner Among the attributes that have made this classroom tested casebook a success clear explanations and a realistic problem solving approach lead students to a solid understanding of the intricacies of the federal income tax code distinctive organization according To The taxing formula i e The statutory formula adopted by Congress to calculate taxable income and final tax liability helps students develop a clear understanding of each level of taxation numerous problems reinforce fundamental concepts a Teacher s Manual that includes answers to every problem New To The Seventh Edition Adam Rosenzweig Associate Professor at Washington University School of Law with both instructional and practice experience joins the team as a co author bringing a new perspective To The casebook revised and expanded discussions of the role of debt in the tax laws including OID deferred income inclusions and character issues throughout the book to reflect its increasing significance To The law in this area significant updating of the taxation of property transactions including the role of debt and timing issues in deferred sales updating of the discussions of the taxable unit including assignment of income issues in Chapter 4 and marriage penalty relief provisions in the standard deduction section of Chapter 8 And The marriage penalty discussion in Chapter 10 an expanded discussion of the Alternative Minimum Tax AMT in Chapter 10 to reflect its increasing importance as ordinary income tax rates have been reduced revised Chapter 5 to reflect significant changes in the tax treatment of deferred compensation including an expanded discussion of OID principals and changes as a result of the enactment of Section 409A Chapter 11 has been eliminated and its contents incorporated throughout the remaining chapters If you aren t already using this classic casebook be sure to examine a copy of Problems and Materials in Federal Income Taxation Seventh Edition before you teach your next tax course **Reading on Taxation ...**, 1968 Insights Daniel Murphy, Kevin E. Murphy, 1995-04 *Principles and Methods of Taxation* G.

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of property transactions The casebook is designed for a 3 4 credit introductory income tax course or a 3 credit income tax course plus a 3 credit taxation of property transactions course Each chapter includes well developed problems and discussion questions that can help prompt classroom discussion reformulated and updated to feature issues under the 2017 Tax Act The book is designed to help teachers and students make sense of both law and policy and it demands that students read the Code in addition to the text The casebook develops a running analysis of income tax and consumption tax elements in the Code It also focuses on the social policy effects of the tax law with new notes and chapters introducing political economy concerns in tax policy and the concept of democratic fairness as well as additional material on the use of the tax code to carry out social policy The third edition is fully updated through the 2017 Tax Act and includes guidance issued through early 2019

Individual Taxation Ryan Pace, 2019-03-12 Principles of Tax Law David W. Williams, Geoffrey Morse, Francis Ronald Davies, David Salter, 1996 Explains the principles underlying the major taxes and offers an insight into how tax law has developed and is applied This new edition ignores the detailed and frequently changing provisions found in practitioner texts aiming to make the principles and A Treatise On the Law of Taxation Thomas McIntyre Cooley, 2018-10-11 This work has been selected by scholars as being culturally important and is part of the knowledge base of civilization as we know it This work is in the public domain in the United States of America and possibly other nations Within the United States you may freely copy and distribute this work as no entity individual or corporate has a copyright on the body of the work Scholars believe and we concur that this work is important enough to be preserved reproduced and made generally available to the public To ensure a quality reading experience this work has been proofread and republished using a format that seamlessly blends the original graphical elements with text in an easy to read typeface We appreciate your support of the preservation process and thank you for being an important part of keeping this knowledge alive and relevant **Davies Principles of Tax Law** David William Williams, Geoffrey Morse, 2004

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