

**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](http://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:

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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**

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# Reading Material Taxation Zwe

**David William Williams, Geoffrey Morse**

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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. Armitage-Smith,2017-10-02 Trieste Publishing has a massive catalogue of classic book titles Our aim is to provide readers with the highest quality reproductions of fiction and non fiction literature that has stood the test of time The many thousands of books in our collection have been sourced from libraries and private collections around the world The titles that Trieste Publishing has chosen to be part of the collection have been scanned to simulate the original Our readers see the books the same way that their first readers did decades or a hundred or more years ago Books from that period are often spoiled by imperfections that did not exist in the original Imperfections could be in the form of blurred text photographs or missing pages It is highly unlikely that this would occur with one of our books Our extensive quality control ensures that the readers of Trieste Publishing s books will be delighted with their purchase Our staff has thoroughly reviewed every page of all the books in the collection repairing or if necessary rejecting titles that are not of the highest quality This process ensures that the reader of one of Trieste Publishing s titles receives a volume that faithfully reproduces the original and to the maximum degree possible gives them the experience of owning the original work We pride ourselves on not only creating a pathway to an extensive reservoir of books of the finest quality but also providing value to every one of our readers Generally Trieste books are purchased singly on demand however they may also be purchased in bulk Readers interested in bulk purchases are invited to contact us directly to enquire about our tailored bulk rates      *Study Guide to Accompany Introduction to Taxation [by] James E. Parker* Thomas P. Howard,1985

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*Problems, and Policies in Federal Taxation* LAURIE L.. SUGIN MALMAN (LINDA F.. WALLACE, CLINTON G.), Linda F. Sugin, Clinton G. Wallace, 2019-06-18 This concise casebook distills the major technical points and policy themes of taxation with Part I devoted to introductory income tax materials and Part II focusing on taxation 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

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