

Taxation of Individuals APS November 2025 – Assessment Narrative

Structure

A simple pass or fail will be awarded

Identification and Application

The following are the relevant topics for assessment with their weightings:

1	30%	Tax treatment of purchase of own share and associated issues related to exit from company
2	30%	Tax treatment of disposal of marital home with options to maximise private residence relief
3	20%	Tax treatment of transfer of business premises to children
4	20%	Tax position with regard to new employment

A grade of 0,1,2,3, or 4 is awarded to each topic. The weighting is applied to that grade to produce a weighted average grade. This is then converted to a final absolute grade by rounding up or down to the nearest grade. Thus, scores in the range of 2.5 to 3.49 will be a grade 3.

Relevant advice and substantiated conclusions

The following are the relevant topics for assessment with their weightings:

1	30%	Recommendations relating to purchase of own shares, in particular use of property to pay for shares
2	30%	Recommendations relating to main residence and timing of disposal
3	30%	Recommendations relating to transfer of business premises
4	10%	Recommendations relating to new employment, status and company car

The final grade will be determined for this skill in the same way as for Identification and Application.