



The Chartered Tax Adviser Examination

Sample Paper – Pre-Seen Information

Application and Professional Skills

Taxation of Individuals

Pre-seen information
Extracts from Permanent File

Client

Name	Robert Williams
Date of birth	14 January 1964
Place of birth	Liverpool, United Kingdom
Address	14 Orme Road, Chester, CH1 8PG
UK resident	Yes
UK domiciled	Yes
Date of marriage	26 May 1993
Occupation	Chartered Engineer

Spouse

Name	Claire Williams
Date of birth	16 July 1968
Place of birth	Cardiff, United Kingdom
Address	14 Orme Road, Chester, CH1 8PG
UK resident	Yes
UK domiciled	Yes
Date of marriage	26 May 1993
Occupation	Hospital administrator

Children

Name	Peter Williams
Date of birth	8 June 2000
Place of birth	Chester, United Kingdom
Address	14 Orme Road, Chester, CH1 8PG
UK resident	Yes
UK domiciled	Yes
Occupation	University student

Name	Jane Williams
Date of birth	8 June 2000
Place of birth	Chester, United Kingdom
Address	14 Orme Road, Chester, CH1 8PG
UK resident	Yes
UK domiciled	Yes
Occupation	University student

Further information from the client files of Robert and Claire Williams

Robert Williams – employment income

Following qualification as a Chartered Engineer Robert has always worked in the UK on large construction projects.

He receives a salary of £120,000 plus various benefits in kind with a taxable value of £15,000 accruing evenly throughout the tax year.

Robert Williams – other income and assets

Cash ISA - £38,000, interest received in 2017/18 - £812

Stocks and shares ISA - £210,000, dividends received in 2017/18 - £10,150

Robert has always invested any spare cash in his ISA accounts.

Claire Williams – employment and other income

Employment income – Hospital administrator – annual salary £40,000 with no added benefits

Shareholding in Tesbury plc - £850,000, dividends received in 2017/18 £29,850.

The probate value of Claire's shareholding inherited on the death of her mother, who passed away on 24 September 2002, was £250,000.

Apart from their non-interest bearing joint bank account the only other asset owned by Robert and Claire is the family home which is valued at around £835,000. There is no mortgage on the property.