

The Chartered Tax Adviser Examination

May 2022

Application and Professional Skills

VAT and Other Indirect Taxes

Pre-seen information

You may print this copy of the pre-seen information for your exam, however it will be contained in the final Exhibit in each question.

Pre-seen information

Client Name

Deborah Anne Harriday (known as "Debbie").

Address

Flat 6
Crest House
Cutters Lane
Thatchford
Barnetshire
BE22 4XY

Telephone

07779 890 901

Client background

Date of birth: 2 April 1994.

Debbie is UK tax resident and domiciled. She resides with her civil partner, Joanne Tina Baptiste, who is also UK tax resident. They have no children.

Business

Sole trader carrying on business as a mobile hairdresser since 1 April 2016.

Debbie provides hairdressing services and sales of hair products to clients in their own homes or who reside in care homes. Debbie holds the National Vocational Qualification (levels 1-4) in hairdressing.

Tax

UTR 41436 74321
NI No. WW003994H

VAT

Not VAT-registered

Extracts from the Financial Statements for the year to 31 March 2022

	<u>2022</u>	<u>2021</u>
	£	£
Income:		
Sales	52,750	41,720
Interest	34	22
Total income	52,784	41,742
Less Expenditure:		
Equipment & hair products	6,120	4,875
Clothing and laundry	2,070	1,525
Advertising	300	210
Telephone	900	750
Stationery	240	180

Subscriptions	155	145
Bank charges	240	215
Accountancy	600	540
Motoring expenses	3,780	2,470
Total expenses	14,405	10,910
Profit before taxation	38,379	30,832