

## FOUNDATION IN PERSONAL TAXATION – FA21 CHANGES GUIDE

Note that all chapters have been updated for 2021/22 thresholds, rates and allowances.

FA21 Ch	FA20 Ch	Topic	Major changes	Minor changes	No changes	Notes
1	1	Introduction to the UK tax system			✓	
2	2	Calculating the income tax liability			✓	
3	3	The taxation of interest			✓	
4	4	The taxation of dividend income			✓	
5	5	The taxation of property income			✓	
6	6	Other taxable income			✓	
7	7	Tax relief on donations to charity			✓	

8	8	EIS income tax relief			✓	
9	9	Pension schemes			✓	
10	10	An introduction to self-assessment			✓	
11	11	Further aspects of self-assessment			✓	
12	12	Payment dates, interest & penalties			✓	
13	13	Introduction to employment income & benefits			✓	
14	14	Company car & fuel benefits			✓	
15	15	Living accommodation: taxable benefits			✓	
16	16	Loans to employees			✓	

17	17	Miscellaneous benefits			✓	
18	18	Expenses of employment			✓	
19	19	Class 1 & Class 1A National Insurance Contributions			✓	
20	20	Introduction to capital gains tax			✓	
21	21	Calculation of capital gains			✓	
22	22	Relief for capital losses			✓	
23	23	Chattels			✓	
24	24	Connected Persons & Inter-Spouse Transfers			✓	
25	25	EIS Reinvestment Relief			✓	
26	26	Principal Private Residence Relief			✓	