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CAT Paper 9 aims to develop a candidate's ability to compute the tax liability for both individuals and businesses resident in the UK. In addition, the syllabus aims to develop a candidate's understanding of the manner in which dealings must be conducted with HMRC, including knowledge of statutory timescales for claims and returns and the due dates for payment of tax liabilities. The syllabus covers the following taxes: 1. Income tax 2. Capital gains tax 3. Corporation tax 4. Value added tax 5. National Insurance contributions

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