

Adjusted net income	Charitable donations
调整后净收入	慈善捐赠
Allowable deductions	Child benefit
准予扣除数	儿童福利
Annual allowance	Tax exempt benefit
每年免税额	免税福利
Annual Investment Allowance (AIA)	Corporation tax
年度投资补贴	企业所得税
Beneficial loans	Dividend income
有利的贷款	股利收入
Calculation of tax on death estate	Exempt income
遗产税计算	免税收入
Capital allowances	Filing date for a personal tax return
资本减免额	个人所得税申报日期
Capital expenditure	Fiscal year
资本性支出	财政年度
Capital gains tax	Franked investment income (FII)
资本利得税	免税投资收入
Annual exempt amount	Gift aid donations
每年的免税额	捐赠礼物
Capital losses	Gilts
资本损失	金边证券
Chargeable asset	Her Majesty's Revenue and Customs
应税资产	英国税务海关总署
Chargeable disposal	Income tax payable
应税处置所得	应交个人所得税
Chattel	Inheritance tax
动产	遗产税
Exempt asset	Interest on late paid tax
免税资产	延迟缴税利息
Holdover relief	Interest on overdue tax
缓缴税款优惠	滞纳金利息
Tax payable	Miscellaneous income
应交税费	其他收入
Taxable gains	National insurance
应税所得	国民保险
Valuing quoted shares	New individual savings accounts (NISAs)
股票估值	新个人储蓄账户
Cash basis of accounting	Occupational pension scheme
收付实现制	职业退休金计划
Cessation of trade	Payroll deduction scheme
经营终止	工资扣除计划
Chargeable lifetime transfer (CLTs)	Potentially exempt transfer (PET)
生前转增的资产税	潜在的免税转移

Pre-trading expenditure

经营前支出

Statutory mileage allowances

法定里程津贴

Tax avoidance

避税

Tax evasion

偷税

Tax returns

纳税申报表

Tax tribunal

税务法庭

Taxable income

应税收入

Tribunal hearings

法庭听证会

Value added tax (VAT)

增值税

VAT invoices

增值税发票

VAT periods

增值税期间

Wear and tear allowance

资本折旧额度