



SQA Code	Unit Title
HY2M 04	Indirect Tax

This unit represents a non-SQA component of the **Foundation Apprenticeship framework in Accountancy**. This unit has no content, nor credit or level, as these are provided by ACCA.

Centres approved for the **Foundation Apprenticeship in Accountancy** will automatically be approved for this unit and candidates should be entered and resulted as normal – standard unit pricing will be charged. EVs will check candidate achievement of the ACCA unit; no verification of evidence will take place.

For further information on this unit, please refer to the publication located on the SDS website: [Foundation Apprenticeship in Accountancy](#).