



Association  
of Taxation  
Technicians

Practical Tax People

Professional  
qualifications  
in taxation

## A career in tax: information for careers advisers



The Association of Taxation Technicians (ATT) has more than 7,000 members. We set the benchmark in technical education and qualification for taxation technicians. We have over 4,000 registered students en route to a career in tax.

[www.att.org.uk](http://www.att.org.uk)

# A career in tax offers more than you might think

Ask anyone working in tax 'What's in it for you' and the answer might surprise you. For some it's the intellectual challenge and the variety of work. For others it's the status of being a qualified professional. Then there are salaries and benefits commensurate with the responsibility. Other tax professionals enjoy the freedom of working for themselves. Whatever the reason, a career in tax promises school leavers and graduates a great range of rewards and levels of satisfaction.

## A wealth of opportunities

The demand for tax professionals remains high. UK tax regulations change annually and because every business and individual is subject to tax laws there will always be a need for qualified people to deal with their tax affairs. At present opportunities in tax are increasing. In a recent survey of mid-tier accountancy firms conducted for the ATT, three quarters of firms surveyed said they were looking to increase their intake of tax trainees in the coming year. And in the past twelve months the number of new ATT students has grown by over ten percent.

## Traineeships

Most people begin their career in tax as a trainee in an accountancy firm. It's usual for firms to offer new recruits training contracts that include professional training and financial support through their taxation qualifications. For the majority of tax trainees, the first qualification they obtain is the ATT (Association of Taxation Technicians).



## Entering the profession

Most accountancy firms take on trainees both after their 'A' levels, and as graduates. You do not need a degree to become successful in the taxation field. In recognition of the increase in university fees in 2012, many accountancy firms have recently increased their intake of school leavers.

# The ATT qualification

To be successful in tax, trainees will need a professional tax qualification. For many prospective employers one of the first questions they will ask of candidates is their willingness to study for professional examinations.



The ATT qualification is recognised by all the major accountancy firms and many large companies. Many of our students are trainees at organisations such as PwC, Deloitte, Ernst & Young, HSBC, Shell and Coutts. Our qualification gives students the skills and expertise they need to progress their careers. It allows them to add value to their employer's business by being able to take on more complex tax issues or service a wider range of clients. It will also give them a head start in today's highly competitive jobs market.

## Earn while they learn

Our examination system favours a work-life balance and most students have full-time jobs. Qualification is possible within two years, and usually the timescale is driven by employers. We do not stipulate a timescale and students can work at their own pace and sit their exams when they are ready. Once they are qualified, and with the letters ATT after their name, their value in the jobs market increases and in most cases employers award their staff pay increases in recognition of their new professional status.



# The route to a successful career in tax

## Register with the ATT

Students must register with the ATT as an individual whether or not their employer is sponsoring their studies. They can register at any time, but there are two annual registration deadlines. Register by 31 October to take exams the following May and register by 30 April for the following November sitting.

## Enrol with training provider

Next, students will need to enrol on a training course for their three chosen papers. A number of commercial organisations run ATT courses as do further and higher educational colleges. A list of current course providers is on the ATT website.



## Passes in 3 written exams & 2 E-Assessments

Students need to formally enter for the examinations. Passes in three written papers and two E-assessments are required for ATT qualification and students can choose to sit between one and three papers at each sitting.

There are two compulsory papers: Personal Taxation and Business Taxation & Accounting Principles. You choose one other from Business Compliance, Corporate Taxation, IHT Trusts & Estates or VAT. Resits can be taken and students will need to re-enter for the papers and pay the examination fees again.

## Two years' relevant work experience

To qualify as an ATT member, students also need two years' relevant work experience and to pay the annual membership fee. In line with other professional bodies, we require our members to update their skills and expertise with continuing professional development (CPD).

## ATT Membership

The ATT brings many benefits beyond professional status to its members. Regular branch meetings offer valuable networking opportunities and help members stay up-to-date with ever-changing tax legislation. They also enjoy discounts on professional training, tax information products and a range of services including hotels, car hire and insurance.

# Some of the career options for tax professionals

## Accountancy firms

Accountancy firms need experts in all financial areas including tax. In larger firms tax is a separate business split into areas such as corporate, private client, VAT and pensions. The work in smaller firms is usually less specialised but more varied. Roles in all firms are client-facing.

## Tax consultancies

These firms tend to deal with niche tax issues either directly for clients or to support non-specialist advisers. They offer tailored advice and tax planning for special tax situations.

## In-house finance departments

Tax professionals working in major companies become fully engaged with their employer's business and provide expertise in a variety of tax areas such as planning, risk, reporting and compliance.

## Her Majesty's Revenue & Customs (HMRC)

The main role of HMRC is to ensure individuals and companies comply with tax laws and pay the right amount of tax. The role also involves investigative work and representing the HMRC at tribunals.

## Self-employment

Self-employment can mean combining tax compliance with a range of accountancy and financial services to individuals or companies.

## Taxation lawyers

Law is an indirect route to a career in tax but many tax lawyers take professional tax qualifications, including the ATT.

## Education and training

Experienced professionals can develop their careers by helping others pass their taxation examinations. There are opportunities in both corporate training companies and the public education sector.

# What former students and employers say about the ATT?

“ I would definitely recommend the ATT qualification to people working in tax. ”

James McBreaty, Managing Director, taxhelp.uk.com Ltd

“ Taking the ATT examinations helped me enormously, both personally and professionally. ”

Kiran Kumar, Ernst & Young

“ Once qualified I decided to specialise in personal tax and have had my own portfolio of clients for several years now. ”



Laura Clark, BTG Tax

“ The ATT examinations provided me with a solid foundation in UK taxation. ”

Hayley Levine, Wilkins Kennedy

“ We view the ATT as a valuable qualification that develops the commercial awareness, confidence and technical ability of our client facing staff. ”



Iain Abernethy, Johnson Carmichael

# Frequently asked questions

## What ATT examination subjects are there to choose from?

There are two compulsory papers: Personal Taxation and Business Taxation & Accounting Principles. You choose one other from Business Compliance, Corporate Taxation, IHT Trusts & Estates or VAT. Passes in three written papers and two E-assessments are required for ATT membership.

## Where can students get more information on the syllabus?

Please visit the ATT website [www.att.org.uk](http://www.att.org.uk).

## What happens if students do not pass first time?

Students can re-sit the examinations but will need to re-apply for the papers and pay the examination fee.

## Do students have to take the examinations all at once?

No, they can take between one and all three papers at any one sitting.

## How much does it cost to study for the ATT qualification?

Most employers will pay for training and examinations. Commercial providers charge around £3,800 for lectures and materials, and around £1,000 for home study courses. Fees at HE and FE colleges start at around £1,100.

## What is a typical starting salary in tax?

In London £20,000 per year is about the average starting salary with more being paid by the top accountancy firms. Outside London, with lower living costs, salaries are lower.

## How much could I earn when qualified?

Salaries are commensurate with the professional status that comes with qualification. Experienced tax professionals can earn in excess of £100,000 a year.

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