

INSTRUCTIONS FOR ATT EXAMINATION CANDIDATES

STRICT SILENCE must be observed in the examination hall



TUESDAY 1 NOVEMBER 2016

AM (10am – 1.15pm) Paper 1: Personal Taxation
PM (2.30pm – 5.45pm) Paper 2: Business Taxation & Accounting Principles

WEDNESDAY 2 NOVEMBER 2016

AM (10am – 1.15pm) Paper 3: Business Compliance; **OR**
Paper 4: Corporate Taxation; **OR**
Paper 5: Inheritance Tax, Trusts & Estates; **OR**
Paper 6: VAT

You must ensure that you arrive for the exam(s) you have entered for on the dates and at the times shown in your candidate attendance letter. In particular, please note that Papers 3 – 6 inclusive will be sat during the morning of the second day. You must ensure you answer the paper you have entered for.

If you have been granted additional time, you will begin your examination(s) earlier for any held in the morning, and will finish later for any in the afternoon. The **exact timings** of your examination(s) is provided in your candidate instructions email.

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1. IDENTIFICATION – IMPORTANT INFORMATION

- 1.1. **Candidate Attendance Letter:** In your candidate instructions email, you must print the attached PDF candidate attendance letter FOR EACH EXAMINATION PAPER you are sitting. You must have this ready for collection at the start of every exam you are sitting. The Presiding Officer will tell you when to sign this document.
- 1.2. **Identification:** You are also required to bring with you identification which includes both your photograph and your signature. For example, a passport or driving licence (with photo). You must display this on your desk at all times during each exam paper you sit. The signature on this will be checked against your signed candidate attendance letter.
 - 1.2.1. Should you arrive without the required identification (to include signature), you will be required to supply this to the ATT within 48 hours of the final exam paper that you have sat. Your photo identification should be certified as true and correct by either your employer or a professionally qualified individual, with a scanned copy emailed to: education@att.org.uk. Should you not do so within the 48 hour time frame you will be **disqualified** from the exam paper(s) that you did not provide identification for.
 - 1.2.2. Should you have neither a passport nor a driving licence (with photo), you should contact the Education Team to discuss suitable alternative identification as soon as possible (by calling 020 7340 0551 or by emailing education@att.org.uk).
- 1.3. **You must bring identification to the examination for all paper(s) you are sitting.**

2. ARRIVAL TIME

- 2.1. You should be ready to take your seat 15 minutes prior to the start of each exam paper. You will be permitted to enter the exam hall 10 minutes before the start of each exam paper or a maximum of 20 minutes at one of the larger exam venues.
- 2.2. **Pre-Examination Reading Time:** You will have 15 minutes of pre-examination reading time. You will be allowed to annotate the question paper during this time. **However, you will NOT be permitted to start writing your answer or use a calculator.** The Presiding Officer will inform you when you can start answering the questions.
- 2.3. If you are more than 30 minutes late, for any exam paper, you will not be permitted to enter the examination hall.
- 2.4. Belongings, which you are not permitted to have with you at your examination desk, should be left in the designated area as indicated by the Presiding Officer.
- 2.5. Very small handbags may be left underneath your chair. You are advised not to bring anything valuable to the hall as all items are left at your own risk.
- 2.6. All mobile phones and other communication devices must be switched off as instructed by the Presiding Officer. You will not be allowed to use such digital devices (including smart watches) for timekeeping during the examination. If found with any such device on your desk during the examination it will be treated as an offence. It is also an offence to send or receive calls or messages during an examination, or allow ringtones or pre-set alarms to cause a disturbance. **Any phones left in bags or coats in the hall which ring will be switched off by the Presiding Officer or invigilator.**
- 2.7. Smoking is **not** permitted in the examination hall.

3. SEATING AND CANDIDATE NUMBER

- 3.1. Your four-digit candidate number is shown on your candidate attendance letter.
- 3.2. You must sit at the desk which has a label with your candidate number and your name on it.

4. GENERAL INFORMATION

- 4.1. You are not permitted to communicate with, receive assistance from, or copy from the paper of another candidate. Any such incident will be reported to ATT Head Office immediately and disciplinary action will be taken.
- 4.2. You may retain the question papers.
- 4.3. You are advised to bring a watch (not a mobile phone) for your own time keeping purposes as it is not always possible to ensure you are seated with a clear view of the clock. **Devices capable of connecting to the internet or taking photographs are not permitted on or near candidate desks.** Presiding Officers and invigilators have the right to examine any items on or near your desk. If a candidate is found to be in possession of any suspicious devices these will be removed and candidates dealt with accordingly, see point 4.6 below.
- 4.4. Before, during or after your examination, please do not behave in a manner which will distract your fellow candidates. Any inappropriate behaviour will be reported to ATT Head Office.
- 4.5. You must follow the Presiding Officer's instructions.
- 4.6. **Any breach of these rules will be reported to the ATT Examination Steering Group which may at its absolute discretion subsequently disqualify any candidate and report them to the independent Taxation Disciplinary Board.**

5. PERMITTED BOOKS

- 5.1. You may bring into the examination room a mix of the following sets of books:
 - Tolley's Yellow Tax Handbooks and Tolley's Orange Tax Handbook ;
 - CCH Red Books and CCH Green Book (including the Index Volume);
 - HMSO copies of taxing statutes (bound copies, not loose-leaf, and without any commentary or annotations).
- 5.2. All candidates may also bring in Tolley's Customs and Excise Duties Handbooks.
- 5.3. You may underline, side-line and highlight the permitted books.
- 5.4. **You are NOT permitted to bring:**
 - **The CCH VAT Handbook**
 - **Dictionaries in any language**
 - **Other printed or manuscript paper or books**
- 5.5. **You are NOT allowed to annotate, use 'post-it' notes, tag or fold pages in the permitted books.**
- 5.6. If you are found in possession of any printed or manuscript paper or non-permitted books in the examination hall, or if you have used 'post it notes', tagged and/or folded pages in your

permitted publications, the Presiding Officers and invigilators have **absolute power to remove your books.**

- 5.7. Presiding Officers and invigilators may look through the permitted books at any time during the course of the examination.
- 5.8. **Any breach of these rules will be reported to the ATT Examination Steering Group which may at its absolute discretion subsequently disqualify any candidate and report them to the independent Taxation Disciplinary Board.**

6. CALCULATOR

- 6.1. You are also permitted to have a noiseless, cordless pocket calculator, which may be programmable but which may not have a printout or graphic/word display facility in any language.

7. TAX TABLES

- 7.1. The only Tax Tables permitted in the examination hall are those provided by the ATT.
- 7.2. The Tax Tables leaflet will be on your desk at the start of your first exam paper and will give you the information you need. If other specific figures are required, they will be contained in the particular question.
- 7.3. **You must leave the Tax Tables leaflet on your desk at the end of each exam as only one copy will be issued to you.**

8. FORMAT OF THE SIX CERTIFICATE PAPERS

- 8.1. For all of the six papers there will be a maximum of 20 Part I questions carrying between 2 and 4 marks each and between 3 and 5 Part II questions carrying between 10 and 20 marks each. There will be no choice of questions. You are required to answer all questions set.
- 8.2. Both the Part I and Part II questions are contained within the same question paper.
- 8.3. You will be given two answer booklets in which to write your answers, one will be marked Part I and the other Part II. **Please ensure you put your answers in the correct booklet.**
- 8.4. There is no interval between the two parts of each paper.
- 8.5. The papers are colour coded as follows:
 - *Paper 1 Personal Taxation – (Cream)*
 - *Paper 2 Business Taxation & Accounting Principles – (Grey)*
 - *Paper 3 Business Compliance – (Pink)*
 - *Paper 4 Corporate Taxation – (Purple)*
 - *Paper 5 Inheritance Tax, Trusts & Estates – (Cream)*
 - *Paper 6 VAT – (Green)*

9. WRITING MATERIALS

- 9.1. You must provide your own blue/black ballpoint pens and rulers.
- 9.2. **Do not** write in pencil or use gel pens.

10. EXAMINATION ANSWERS (Papers 1 and 2 only)

- 10.1. You must write your candidate number on the front cover of the answer booklets for both the Part I and Part II questions at the **start** of each exam paper. (See 11 below for information on Papers 3 - 6.)
- 10.2. You must submit all your answers for the questions on the paper provided by the ATT.
- 10.3. **You must ensure you put the answers in the correct Part I and Part II answer booklet.**
- 10.4. Each question must be started on a new sheet of paper and the question number and your candidate number must be written at the top of each sheet of paper as you go along.
- 10.5. You must use one side of the paper only.
- 10.6. You must **not** write in the margins of the answer paper.
- 10.7. Rough work should be destroyed/crossed out. Marks cannot be awarded for illegible writing.
- 10.8. You **MUST** collate all your answer sheets together as you go along or before the end of the examination. **There will be no time for this at the end of the examination. If you take an unacceptable amount of time collating your pages after the end of the examination (or you continue writing) your candidate number may be noted and subsequently reported to the ATT Examination Steering Group which may, in its absolute discretion, disqualify you.**

11. EXAMINATION ANSWERS (Papers 3 – 6) – IMPORTANT INFORMATION

- 11.1. The ATT are undertaking a scheme to scan the exam scripts of **Paper 3 Business Compliance, Paper 4 Corporate Taxation, Paper 5 Inheritance Tax, Trusts & Estates and Paper 6 VAT** for the November 2016 sitting.
- 11.2. Those of you who are taking the option papers will notice that your answer booklet looks different to Paper 1 and Paper 2 answer booklets. These answer booklets are printed on orange paper and will be pre-populated with your candidate number and date of the examination and will contain a barcode which will be used to identify each individual script. There will be no loose leaf paper allowed so if you require more paper you will be given a second answer booklet for either Part I or Part II.
- 11.3. **You can only use blue/black ballpoint pens for writing your answers in the answer booklets.**
- 11.4. For the avoidance of doubt the examination will be conducted in the same manner as the other papers and you will receive the question paper separately which will be in the same format as all the other question papers. Your paper will be marked in the same way as the other answer scripts.
- 11.5. The paper option you have chosen will be pre-ticked.
- 11.6. If you have any questions please email education@att.org.uk.

- 11.7. Your **NAME** must **NOT** appear anywhere.
- 11.8. Under no circumstances should you leave any notes for the examiner.
- 11.9. If you are answering questions in accordance with Scots Law or Northern Ireland Law, you should tick the box on the front of the answer booklet.

12. THE END OF THE EXAMINATION

- 12.1. You must immediately cease writing and close your answer booklet when the Presiding Officer says the examination is over. **Your candidate number may be taken if you continue to write after the end of the examination and you may be disqualified.**
- 12.2. You must remain seated until all answer booklets have been collected.
- 12.3. You can leave only when the Presiding Officer gives permission for you to do so.

13. LEAVING THE EXAMINATION HALL

- 13.1. You cannot leave the examination hall until 45 minutes after the start of an exam paper. If you wish to leave the examination after this time and before the end of the exam paper you must hand in both your Part I and Part II answer booklets to an invigilator before you leave.
- 13.2. If you leave the hall without the permission of the Presiding Officer or an invigilator you will not be allowed to return.
- 13.3. You will be informed of the time 10 minutes before the end of the examination, after which you must remain seated until the end of the examination and all answer booklets have been collected.

14. RESULTS

- 14.1. Under normal circumstances the results lists will be on the ATT website (www.att.org.uk) and will appear on Wednesday 18 January 2017 at 8.30am. If you are accessing the exam results page please ensure you update your browser using the refresh button and remove old pages from your internet history folder and cache folders to ensure you see the new results.
- 14.2. Result emails will be sent on Wednesday 18 January 2017 (under normal circumstances during the morning).
- 14.3. Additionally, result letters for those who have completed the ATT qualification overall and are eligible to apply for membership (subject to satisfying the experience requirements) will be sent by post on Tuesday 17 January 2017.
- 14.4. Any changes of address must be notified to the Education Team (ATT, 1st Floor Artillery House, 11 - 19 Artillery Row, London SW1P 1RT) at least **two weeks** prior to the results date either by post or by email to education@att.org.uk.
- 14.5. As well as the list of those who have completed the ATT qualification, lists of those who have not completed overall but who have been successful in individual papers at this sitting (credit holders) will also be available to view on the ATT website.
- 14.6. **Under no circumstances whatsoever will results be given over the telephone.**

15. LAW SOCIETY CONTINUING PROFESSIONAL DEVELOPMENT

- 15.1. A number of changes have been made to the existing CPD regulations with the Solicitors Regulation Authority. These include the removal of the requirement for Solicitors to undertake accredited training. This means that the ATT is no longer an accredited CPD provider. It is the responsibility of each Solicitor/REL to record details of training they undertake, including the number of CPD hours they accrue. You can find further information via their website: www.sra.org.uk/solicitors/cpd/solicitors.page.

16. SPECIAL CIRCUMSTANCES

- 16.1. The ATT recognises that some candidates sit their examination(s) in difficult circumstances and has a process in place which allows you to request special consideration if you feel that your performance in your examination/s was affected by serious personal circumstances (such as illness or close bereavement over or immediately preceding the examination period or if you experienced a particular problem on the day of your examination). Please refer to the policy on the ATT website for more information: www.att.org.uk/specialconsideration

17. EXAM CENTRE FEEDBACK

- 17.1. The ATT welcomes your feedback on the November 2016 examination centre where you will sit your examinations. The feedback you give will be considered by the ATT when arranging forthcoming examination centres (but may not result in a change of venue). If you have comments about your particular centre (such as location/temperature etc.), please email examfeedback@att.org.uk. Please note: You may not receive an individual response for your feedback and the email address is restricted to comments relating to the examination conditions, **not** the content of the examination papers.