

# THE ATT qualification

Practical tax people are ATT qualified

The Association of Taxation Technicians (ATT) is the professional body for qualified taxation technicians who specialise in UK tax compliance. Members are qualified by examination and practical experience.

Achieving and maintaining the ATT qualification demonstrates to the employer and client that a benchmark has been achieved. ATT members are committed to continuing their long-term professional development, so that employers and clients can be sure their knowledge and skills are up to date, giving your business a competitive edge.



## ATT EXAM STRUCTURE

This is a modular structure offering a choice from six free-standing Certificates of Competency so if a candidate works wholly in, for example, personal tax compliance, they will be able to take an examination in that topic only. This will lead to the award of a Certificate of Competency in personal taxation. For full membership three papers must be passed together with the two E-Assessments and two years' practical experience in UK taxation.

## CERTIFICATES OF COMPETENCY

- A pass in an examination paper gives entitlement to a Certificate of Competency in the relevant subject
- Valid for three years
- No requirement for practical UK tax experience
- Renewable on submission of CPD record and payment of a fee
- Can hold any number of Certificates

Two compulsory written papers

- 1 Personal Taxation
- 2 Business Taxation & Accounting Principles

Two compulsory E-Assessments

Law  
Professional Responsibilities & Ethics

Your choice of any one of the following four

- 3 Business Compliance
- 4 Corporate Taxation
- 5 Inheritance Tax, Trusts & Estates
- 6 Value Added Tax

## EXAMINATIONS

Examinations are held in May and November each year at examination centres around the UK, with candidates being required to register as a student six months in advance.

Each Certificate paper is three and a quarter hours in length with 15 minutes reading time included.

## STUDY OPTIONS

Although the Association does not provide courses or training, it strongly recommends that candidates follow a course of study which specifically prepares them for the examination. There is a list of courses available on the ATT website compiled from information provided by the organisations listed.

## STUDENT FEES for 2013

The registration period will last for five years.

**£130** Student Registration fee

**£75** E-Assessment fee per test

**£120** Examination fee per paper

Each examination focuses on demonstrating achievement in:

Certificate Paper

### 1 Personal Taxation

COMPULSORY\*

- Preparing the information of income and capital gains to be included in the SA personal tax return and any associated computations
- Submitting the return and computations under UK self assessment
- Completing a client's claim for tax credits

Certificate Paper

### 2 Business Taxation & Accounting Principles

- Preparing the information to be included in SA tax returns for sole traders or partners
- Preparing the information to be included in the SA partnership tax return
- Preparing the information to be included in CTSA returns for companies
- Preparing any associated computations in relation to the above
- Submitting returns and computations under self assessment and CTSA

## E-Assessments

COMPULSORY\*

Law

### Professional Responsibilities & Ethics

Each E-Assessment is one hour in length. Certificates of Competency are not available for a pass in the E-Assessments.

The E-Assessments are taken at test centres around the UK at any point during the year

Certificate Paper

### 3 Business Compliance

CHOOSE ANY\*

- Dealing with employer obligations under PAYE, NIC and related matters under the tax system
- Completing and submitting VAT returns

Certificate Paper

### 4 Corporate Taxation

- Dealing with all aspects of the Paper 2 syllabus in more complex situations. This paper is not intended to be a corporate tax paper, rather it will focus on the taxes that affect corporate businesses and their owners

Certificate Paper

### 5 Inheritance Tax, Trusts & Estates

- Preparing the information to be included in the SA Trust & Estate Tax Return
- Preparing any associated computations in relation to the above
- Submitting the return and computations under UK self assessment

Certificate Paper

### 6 Value Added Tax

- Preparing the information to be included in the VAT Return for a taxable trader
- Computing any annual or periodic adjustments to be included in a VAT return
- Being aware of any special schemes available for taxable traders generally, and to be able to complete returns where such schemes apply

\* To be eligible for membership a student must pass the two compulsory written papers, two compulsory E-Assessments and any one of the other papers plus fulfill the experience requirements.

## MEMBERSHIP OF THE ATT

To be eligible for membership a student must have achieved the following:

1. Passes in the two compulsory certificate papers
2. Passes in the two compulsory E-Assessments
3. Pass in any one of the other certificate papers
4. At least two years' practical experience in UK taxation
5. Be a fit and suitable person

## PROFESSIONAL ESTEEM AND STATUS

You are entitled to use the letters ATT after your name and the descriptive title 'Taxation Technician'. The status attached to being a member of the professional body for qualified individuals who specialise in UK tax obligations and compliance

## NETWORKING

Use our branch network which provides potential career enhancement opportunities and low cost continuing education (CPD)

## PUBLICATIONS

Receive copies of Tax Adviser, Annotated copy of the Finance Act or Acts, and other publications, Tolley's Annual Tax Guide, Bloomsbury's Tax Rates and Tables

## CONFERENCES & SEMINARS

The Annual Tax Conference is held in a variety of locations around the UK. Half-day seminars are arranged at intervals throughout the year, covering topical tax and non-tax issues

## CONTACT

For more information regarding the Association and the examinations please contact us at [education@att.org.uk](mailto:education@att.org.uk) or +44 (0)20 7340 0551.

## PARTICIPATION IN TAX CONSULTATIONS

The Association regularly offers its members the opportunity to help develop the tax system through open and confidential consultations through a variety of mediums, including but not limited to email, phone, web

## DISCOUNTS

LexisNexis Tax Guides, Interactive Data's online Securities Taxation Web Service and Tolley Seminars Online

## ANTI MONEY LAUNDERING

The opportunity to register with the Association which is a supervisory authority for monitoring its members' compliance with the 2007 Money Laundering legislation

## PINSENT MASONS TAX ENQUIRY HELP FACILITY

Free initial 20 minute conversation for confidential advice

The Association of Taxation Technicians

Artillery House, 11-19 Artillery Row, London, SW1P 1RT  
Telephone: 0844 251 0830 / 020 7340 0551

E-mail: [info@att.org.uk](mailto:info@att.org.uk) Website: [www.att.org.uk](http://www.att.org.uk)

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