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May and November 2023

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Format of Certificate exams

Each Certificate exam will be three and a half hours in length for the 2023 exams.

The exam is attempted on-screen as a typed exam, using your own computer.

You will need to install the exam software on to your computer in advance of the exam.

ATT will apply anti-plagiarism software to your exam script.

Full information about on-screen ATT certificate exams can be found at:

<https://www.att.org.uk/students/examinations/online-exams>

Questions will not be set which require knowledge of:

- any statute receiving Royal Assent made after 31 July 2022;
- any Statutory Instrument made after 31 July 2022;
- any case or VAT Tribunal decision released after 31 July 2022.

Both the May and November 2023 examinations will be based on Finance Act 2022.

Certificate exams are a mixture of computational and written questions and no question choice. There are short form questions worth between two and four marks each, totalling 40 marks. There are three to five long form questions worth between 10 and 20 marks, totalling 58 marks. There are two marks for presentation skills in the long form questions.

The presentation skills marks are awarded as follows:

2 marks - Presentation is very good. Full sentences are used where appropriate throughout. Answers flow well and are in a logical order. Explanations clearly relate to the question scenario.

1 mark - Broadly the presentation is acceptable. Full sentences are used where appropriate, although some minor lapses are acceptable. Answers generally flow well and in a logical order. Explanations contain a reasonable reference to the question scenario.

0 marks - There is little effort to use full sentences where they would be expected. The answers do not flow well, with ideas not presented in a logical order. Explanations are mainly regurgitation of legislation/ learning materials with limited reference to the question scenario.

The overall objectives and specific learning outcomes for each of the Certificate exams are set out on pages 4 to 9.

FORMAT AND SYLLABUS

ASSOCIATION OF TAXATION TECHNICIANS

Paper 1: Personal Taxation

Overall objectives

To enable candidates to gain skills that enable them to identify and deal with tax issues arising for individuals.

Candidates will use their knowledge and skills to identify tax issues, calculate liabilities and explain the treatment of a variety of issues for individuals. Candidates will be able to demonstrate how the liabilities are affected by an individual's residence and domicile status.

The exam involves

- Income Tax
- Capital Gains Tax
- National Insurance; and
- Relevant elements of e-assessment
- syllabuses for Law and Professional Responsibilities and Ethics

The detailed syllabus grid for this exam can be found at:

www.att.org.uk/employers/how-it-works/prospectus-syllabus

Learning outcomes

Candidates will be able to identify, explain and calculate the tax consequences for individuals in given scenarios.

In the exam candidates may be required to demonstrate that they can (in line with the detailed syllabus grids):

1. Technical skills

- Identify, explain and calculate the tax charge for individuals, including:
 - The income that is charged to Income Tax
 - Deductions and reliefs that are available
 - The relevant classes of National Insurance
 - Disposals that are charged to Capital Gains Tax
 - Capital Gains Tax reliefs relevant to individuals
- Explain and apply knowledge of regulatory matters, including:
 - The administration of personal taxes including payment of taxes and filing deadlines
 - Penalties for non-compliance
- Identify, explain and calculate liabilities in relation to Venture Capital Schemes
- Identify, explain and calculate liabilities in relation to different types of pension scheme.
- Identify, explain and calculate liabilities in relation to share schemes
- Identify, explain and calculate liabilities in relation to overseas issues for individuals including:
 - Residence and domicile status
 - Individuals leaving and coming to the UK
- Understand the relevant professional ethics and legal issues when dealing with the tax affairs of individuals

2. Communication skills

- Present information in accordance with instructions
- Prepare reports, letters or other documents in a clear and concise style

FORMAT AND SYLLABUS

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Paper 2: Business Taxation

Overall objectives

To enable candidates to gain skills that enable them to identify and deal with tax issues arising for unincorporated businesses and for companies.

Candidates will use their knowledge and skills to identify tax issues, calculate liabilities and explain the treatment of a variety of issues for unincorporated businesses and UK companies.

The exam involves

- Income Tax
- Capital Gains Tax
- Corporation Tax
- National Insurance
- VAT; and
- Relevant elements of e-assessment syllabuses for Law, Accounting and Professional Responsibilities and Ethics

The detailed syllabus grid for this exam can be found at:

www.att.org.uk/employers/how-it-works/prospectus-syllabus

Learning outcomes

Candidates will be able to identify, explain and calculate the tax consequences for unincorporated businesses and companies in given scenarios.

In the exam candidates may be required to demonstrate that they can (in line with the detailed syllabus grids):

1. Technical skills

- Identify, explain and calculate the tax charge for unincorporated businesses, including:

- The income that is charged to Income Tax for sole traders and partners
- Deductions and reliefs that are available against income
- Loss relief
- The relevant classes of National Insurance for the owners and employees
- Disposals that are charged to Capital Gains Tax
- Capital Gains Tax reliefs relevant to the business
- VAT compliance issues
- Identify, explain and calculate the tax charge for companies, including:
 - The income that is charged to Corporation Tax
 - Deductions and reliefs that are available against income
 - Gains that are charged to Corporation Tax
 - Reliefs available against gains
 - Loss relief for single companies
 - The relevant classes of National Insurance payable by companies
 - VAT compliance issues
- Explain and apply knowledge of regulatory matters, including:
 - The administration of personal taxes including payment of taxes and filing deadlines
 - The Corporation Tax self-assessment system
 - Penalties for non-compliance
- Understand the relevant accounting, professional ethics and legal issues when dealing with the tax affairs of unincorporated businesses and companies

2. Communication skills

- Present information in accordance with instructions
- Prepare reports, letters or other documents in a clear and concise style

FORMAT AND SYLLABUS

ASSOCIATION OF TAXATION TECHNICIANS

Paper 3: Business Compliance

Overall objectives

To enable candidates to gain skills that enable them to identify and deal with tax compliance issues arising for unincorporated businesses, for companies and for their owners.

Candidates will use their knowledge and skills to identify tax compliance issues, calculate liabilities and explain the treatment of a variety of issues for unincorporated businesses and companies.

Candidates will be able to demonstrate how the liabilities are affected by an individual's residence and domicile status.

The exam involves

- Income Tax on employment income including the PAYE system
- Corporation Tax
- National Insurance
- VAT; and
- Relevant elements of e-assessment syllabuses for Accounting, Law, Accounting and Professional Responsibilities and Ethics

The detailed syllabus grid for this exam can be found at:

www.att.org.uk/employers/how-it-works/prospectus-syllabus

Learning outcomes

Candidates will be able to identify, explain and calculate the tax consequences for unincorporated businesses, companies and their owners in given scenarios.

In the exam candidates may be required to demonstrate that they can (in line with the detailed syllabus grids):

1. Technical skills
 - Identify and explain tax compliance issues, and perform relevant calculations for all businesses, including:

- Employment income for employees,
- Share schemes
- National insurance contributions
- Payroll costs and administration
- VAT liabilities and administration
- Construction industry scheme
- Identify and explain tax compliance issues, and perform relevant calculations for unincorporated businesses, including:
- Basis periods for trading profits of sole traders and partnerships
- The relevant classes of National Insurance for the owners and employees
- Identify and explain tax compliance issues, and perform relevant calculations for companies, including:
- Chargeable accounting periods
- Close companies
- The relevant classes of National Insurance
- Explain and apply knowledge of regulatory matters, including:
- The administration of personal taxes including payment of taxes and filing deadlines
- Construction industry scheme
- The Corporation Tax self-assessment system
- VAT administration
- Penalties for non-compliance
- Identify and explain the differences between employed and self-employed individuals including off-payroll working
- Understand the relevant accounting, professional ethics and legal issues when dealing with the tax affairs of individuals, unincorporated businesses and companies

2. Communication skills
 - Present information in accordance with instructions
 - Prepare reports, letters or other documents in a clear and concise style

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Paper 4: Corporate Taxation

Overall objectives

To enable candidates to gain skills that enable them to identify and deal with tax issues arising for companies and their owners during the lifecycle of a company.

Candidates will use their knowledge and skills to identify tax issues, calculate liabilities and explain the treatment of a variety of issues for companies.

Candidates will be able to demonstrate how the liabilities are affected by a company's residence.

The exam involves

- Corporation Tax, including Corporation Tax on chargeable gains
- National Insurance
- VAT
- Income Tax, relating to companies
- Capital Gains Tax, relating to reliefs available to owners; and
- Relevant elements of e-assessment syllabuses for Law, Accounting and Professional Responsibilities and Ethics

The detailed syllabus grid for this exam can be found at:

www.att.org.uk/employers/how-it-works/prospectus-syllabus

Learning outcomes

Candidates will be able to identify, explain and calculate the tax consequences for companies in given scenarios.

In the exam candidates may be required to demonstrate that they can (in line with the detailed syllabus grids):

1. Technical skills
 - Identify, explain and calculate the tax charge for companies, including:
 - The income that is charged to Corporation Tax
 - Deductions and reliefs that are available against income
 - Gains that are charged to Corporation Tax
 - Reliefs available against gains
 - Loss relief
 - The relevant classes of National Insurance
 - Incorporation
 - Extraction of funds
 - Identify, explain and calculate liabilities in relation to
 - Overseas issues for companies
 - Groups of companies
 - Incorporation of a business
 - Extraction of profits from a company
 - Explain and apply knowledge of regulatory matters, including:
 - The Corporation Tax self-assessment system
 - Penalties for non-compliance
 - Understand the relevant accounting, professional ethics and legal issues when dealing with the tax affairs of companies
2. Communication skills
 - Present information in accordance with instructions
 - Prepare reports, letters or other documents in a clear and concise style

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Paper 5: Inheritance Tax, Trusts & Estates

Overall objectives

To enable candidates to gain skills that enable them to identify and deal with tax issues arising in relation to inheritance tax, UK trusts and estates.

Candidates will use their knowledge and skills to identify tax issues, calculate liabilities and explain the treatment of a variety of issues for individuals, trusts and estates.

The exam involves

- Income Tax in relation to trusts and estates
- Capital Gains Tax in relation to trusts and estates
- Inheritance Tax; and
- Relevant elements of e-assessment syllabuses for Law and Professional Responsibilities and Ethics

The detailed syllabus grid for this exam can be found at:

www.att.org.uk/employers/how-it-works/prospectus-syllabus

Learning outcomes

Candidates will be able to identify, explain and calculate the tax consequences in given scenarios.

In the exam candidates may be required to demonstrate that they can (in line with the detailed syllabus grids):

1. Technical skills
 - Identify, explain and calculate the following in relation to Income Tax:

- The income tax charge for different types of trust and estates
 - Deductions and reliefs that are available
 - The onward distributions to beneficiaries
 - The pre-owned asset tax charge
 - The accrued income scheme
 - Identify, explain and calculate the following in relation to Capital Gains Tax:
 - The charge to tax and disposals giving rise to a charge
 - Reliefs that are available to beneficiaries, trusts and estates
 - The onward distributions to beneficiaries
 - Identify, explain and calculate the following in relation to Inheritance Tax:
 - The charge to tax in the context of lifetime giving by individuals (including gifts with reservation of benefit)
 - The charge to tax on death of an individual
 - The inheritance tax charge for different types of trust
 - Reliefs and exemptions available to individuals, trusts and estates
 - Explain and apply knowledge of regulatory matters, including:
 - The administration of inheritance tax
 - The administration of income tax and capital gains tax for trusts and estates
 - Penalties for non-compliance
 - Understand the relevant professional ethics and legal issues when dealing with the tax affairs of individuals
2. Communication skills
 - Present information in accordance with instructions
 - Prepare reports, letters or other documents in a clear and concise style

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ASSOCIATION OF TAXATION TECHNICIANS

Paper 6: VAT

Overall objectives

To enable candidates to gain skills that enable them to identify and deal with VAT issues arising for individuals in business and companies.

Candidates will use their knowledge and skills to identify tax issues, calculate liabilities and explain the treatment of a variety of VAT issues for individuals. Candidates will be able to demonstrate how the liabilities are affected by overseas issues.

The exam involves

- VAT; and
- Relevant elements of e-assessment syllabuses for Accounting, Law and Professional Responsibilities and Ethics

The detailed syllabus grid for this exam can be found at:

www.att.org.uk/employers/how-it-works/prospectus-syllabus

Learning outcomes

Candidates will be able to identify, explain and calculate the tax consequences in given scenarios.

In the exam candidates may be required to demonstrate that they can (in line with the detailed syllabus grids):

1. Technical skills
 - Identify, explain and calculate the VAT liability of traders, including:
 - The impact of different types of supply
 - The supply and purchase of land and buildings
 - Construction services
 - Overseas issues
 - Schemes available to businesses
 - Explain and apply knowledge of regulatory matters, including:
 - The administration of VAT
 - Penalties for non-compliance
 - Understand the relevant professional ethics and legal issues when dealing with the tax affairs of individuals
2. Communication skills
 - Present information in accordance with instructions
 - Prepare reports, letters or other documents in a clear and concise style

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Format of Computer Based Exams

There are three CBEs: one in Professional Responsibilities & Ethics, one in the Principles of Accounting, the other in Law.

Each of these CBEs will be of one-hour duration and will be made up of two different types of question:

- Multiple choice questions – where you will be required to identify one correct response from a choice of four.
- Multiple response questions – where you will be required to identify several correct responses from a choice of up to six.

Each question type is worth one mark.

You will be allocated the relevant number of questions to answer within the hour permitted for each CBE. At least 60% of the responses to the questions must be correct to pass each CBE. The questions for a CBE will be randomly selected before you start the test. This means that each CBE will be unique.

Some sample questions will be provided before the start of the actual CBE in order to allow you to familiarise yourself with the format of the examination.

The objectives for each of the CBEs are set out on page 11.

The process for applying for and sitting the CBEs is different from that for the Certificate Papers. You should refer to the specific information on the ATT website:

<https://www.att.org.uk/students/examinations/computer-based-examinations>

ATT publications

Essential Law for Tax Practitioners

This contains all the law examinable in the Certificate exams and the law CBE. Exams will be based on the sixth edition published in 2021.

The topics examinable in each of the Certificate exams, where appropriate, are included in the detailed syllabus grids.

Professional Responsibilities and Ethics for Tax Practitioners

This contains all the ethics examinable in the Certificate exams and the Professional Responsibilities and Ethics CBE.

Exams will be based on the fifth edition published in 2019.

The topics examinable in each of the Certificate exams, where appropriate, are included in the detailed syllabus grids.

Principles of Accounting

This contains all the accounting examinable in the Certificate exams and the Accounting CBE. Exams will be based on the third edition published in 2018.

The topics examinable in each of the Certificate exams, where appropriate, are included in the detailed syllabus grids.

All of the above manuals can be purchased online through the ATT shop on the ATT website

<https://association-of-taxation-technicians.myshopify.com>

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ASSOCIATION OF TAXATION TECHNICIANS

Computer Based Exam in Professional Responsibilities & Ethics

Overall objectives

Successful completion of this CBE will involve you being able to demonstrate your understanding of the ethical framework within which a taxation practitioner operates and their legal obligations regarding money laundering.

Learning outcomes

You should be able to demonstrate that you

- Understand the ethical framework within which a taxation practitioner operates, by reference to the Association's rules and guidelines
- Understand a taxation practitioner's obligations regarding money laundering liability of traders, including:

Computer Based Exam in Principles of Accounting

Overall objectives

Successful completion of this CBE will involve you being able to demonstrate your understanding of those areas of accounting that are likely to impact upon a tax practitioner's duties. You should understand how accounting applies to sole traders, partnerships and companies, and how users of accounts can analyse performance of a business.

Learning outcomes

You should be able to demonstrate that you

- Understand the purpose of financial statements and how they help different users
- Understand how to prepare a trial balance and financial statements (including a cashflow statement)

- Understand how to make post trial balance adjustments
- Understand the differences between financial statements for sole traders, partnerships and companies
- Understand the regulatory framework governing the financial statements of companies
- Understand how to account for tax in financial statements
- Understand how to calculate and analyse performance indicators

Computer Based Exam in Law

Overall objectives

Successful completion of this CBE will involve you being able to demonstrate your understanding of those areas of the law that are likely to impact upon a taxation practitioner's duties, including the legal framework within which they will operate. You should also understand the law relating to businesses, property, trusts, wills and intestacy.

Scottish candidates may present answers based on Scottish legal equivalents within the syllabus.

Learning outcomes

You should be able to demonstrate that you

- Understand the legal framework within which a taxation practitioner operates
- Understand the law relating to partnerships
- Understand the law relating to companies
- Understand the legal issues involved in the disposal of a business
- Understand the law relating to property
- Understand the law relating to intellectual property
- Understand the law relating to trusts, wills and intestacy