

# ATT

# Prospectus 2023

The leading professional body for those providing UK tax compliance services

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

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# WHO IS THE ATT?

The Association of Taxation Technicians (ATT) is a charity and the leading professional body for those providing UK tax compliance services.

Our primary charitable objective is to promote education and the study of tax administration and practice. One of our key aims is to provide an appropriate qualification for individuals who undertake tax compliance work. Drawing on our members' practical experience and knowledge, we contribute to consultations on the development of the UK tax system and seek to ensure that, for the general public, it is workable and as fair as possible.

Members are qualified by ATT exam and practical experience. They commit to the highest standards of professional conduct and ensure that their tax knowledge is constantly kept up-to-date. Members may be found in private practice, commerce and industry, government and academia.

Members and Fellows use the practising title of 'Taxation Technician' or 'Taxation Technician (Fellow)' and the designatory letters 'ATT' and 'ATT (Fellow)' respectively.

## THE VALUE OF THE QUALIFICATION

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 the business a competitive edge.

## AM I ELIGIBLE TO SIT THE ATT EXAMS?

You must be at least 16 years old. To enable you to pass the exams a reasonable standard of English and mathematics will be needed.

## STUDY OPTIONS

Although the Association does not provide courses or training, it is strongly recommended that you follow a course of study which specifically prepares you for the exams. There is a list of courses available on the ATT website, [www.att.org.uk/courseproviders](http://www.att.org.uk/courseproviders), compiled from information provided by the organisations listed.

# 5,200

*ATT students*

# 9,300

*ATT members and ATT Fellows*

# MEMBERSHIP OF THE ATT

To be eligible for membership you must have achieved the following:

1. Passes in the certificate exams and Computer Based Exams.
2. At least two years' practical experience in UK taxation.
3. Be a fit and suitable person.

## MEMBERSHIP ENTITLEMENTS

As a member of the Association you are entitled to use the letters ATT after your name and the descriptive title 'Taxation Technician'.

This demonstrates to members of the public that you are a member of the oldest and largest professional body involved with UK tax compliance and that you comply with the Professional Rules and Practice Guidelines set down by the Association.

## MEMBERSHIP BENEFITS

As a member you can receive the following publications:

- Annotated copy of the Finance Act
- Tolley's Annual Tax Guide
- Tax Adviser - the magazine of the Association and the Chartered Institute of Taxation (10 issues per annum)
- Whillans's Tax Tables
- Weekly Newsletter

## APPEAR IN OUR ONLINE LIST OF TAX TECHNICIANS

Members will be listed in our online list of Tax Technicians.

## ANTI MONEY LAUNDERING SUPERVISION

Members may apply to register with the Association as a supervisory authority for monitoring and compliance under the 2017 Money Laundering Regulations.

## CONFERENCES

Virtual Tax Conferences.

## BRANCH NETWORK

All members are able to use the Branch Network which provides technical and other meetings, all of which are open to members, students and members of the public.

## LICENSED ACCESS

- Licensed access to barristers practising in England, Wales and Northern Ireland, and to advocates practising in Scotland, is now available for members.
- Licensed access - which replaces the terms "BarDIRECT" and "Direct Professional Access". Under this, any ATT member can instruct any barrister as they are deemed to have licensed access by virtue of their membership. For details click [here](#).
- Public access - there are a select number of barristers who are within the public access scheme and who can take instructions from any member of the public. For details click [here](#).

## MEMBERS' SUPPORT SERVICE

This aims to help those with work-related personal problems. An independent, sympathetic fellow practitioner will listen in strictest confidence and give support.

## DISCOUNTS PROVIDED BY OTHER ORGANISATIONS

A Full list of discounts provided by other organisations can be found here:

<https://www.att.org.uk/members/about-att-membership/benefits-being-att-member>

## EXAM STRUCTURE

Two <b>compulsory</b> certificate exams:	Three <b>compulsory</b> Computer Based Exams:	Your <b>choice</b> of any <b>one</b> of the following four:
<ol style="list-style-type: none"><li>1. Personal Taxation</li><li>2. Business Taxation</li></ol>	<ol style="list-style-type: none"><li>Law</li><li>Professional Responsibilities &amp; Ethics</li><li>Principles of Accounting</li></ol>	<ol style="list-style-type: none"><li>3. Business Compliance</li><li>4. Corporate Taxation</li><li>5. Inheritance Tax, Trusts &amp; Estates</li><li>6. Value Added Tax</li></ol>

This is a modular structure offering a choice from six free-standing certificate exams so if you work wholly in, for example, personal tax compliance, you will be able to take an exam in that topic only.

The certificate exams are as above, with law, ethics and accounting issues examined in each exam, determined by their relevance to that exam.

Passing a certificate exam will lead to entitlement of a Certificate of Competency in that topic (see [page 21](#) for further details). For full membership, three certificate exams must be passed together with three Computer Based Examinations in Law, Professional Responsibilities & Ethics and Principles of Accounting. Experience requirements must also be satisfied.

# COMPUTER BASED EXAMS FORMAT

## COMPUTER BASED EXAMS FORMAT

The Computer Based Exams (CBEs) form part of the ATT exam structure and have equal standing alongside your chosen certificate exams. To become a member you must complete the CBEs in:

- Law
- Professional Responsibilities & Ethics
- Principles of Accounting

Each of the CBEs is one-hour in length and costs £98 per exam.

They will be made up of a mixture from four 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 four.
- Drop and drag questions – where you will be required to drag the relevant answer to the correct location (called a “drop zone”) onscreen.
- Select from a list of questions – where you will be required to identify the correct response from the options presented in the drop down box.

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 selected before you start the test.

Some sample questions will be provided before the start of the actual CBE in order to allow you to familiarise yourself with the format, but the best way to familiarise yourself of both the style and type of questions and how you will be tested on the day is to take the mock exams that are available on the website.

The overall objectives and specific learning outcomes for the CBE exams are as set out in the Syllabus overview document ‘Choices’.

<https://www.att.org.uk/prospectus-syllabus-0>

Sample CBEs are available here:

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

*All manuals can be purchased online via the ATT shop on our website:*  
[www.att.org.uk/shop](http://www.att.org.uk/shop)

# FREQUENTLY ASKED QUESTIONS COMPUTER BASED EXAMS (CBES)

CBEs can be sat at a test centre or remotely.

What am I required to bring/produce to the Prometric test centre or when I sit remotely

You must be able to produce one piece of official photographic ID containing your signature e.g. passport, photocard driving licence. Failure to provide this will result in entry to the test centre being refused and forfeiture of your test fee. This rule will be strictly enforced. If you do not have permissible ID documents you should contact the Education Team before booking a CBE appointment.

Can I reschedule my appointment?

Yes, you may do so via the reschedule option on the online CBE booking system, although this will incur a charge as follows:

- If request made more than 29 days before original appointment date - no charge.
- If request made between 5 and 29 days of original appointment date - £15 charge per CBE rescheduled.
- If request made less than 5 days before original appointment date - £30 charge per CBE rescheduled.

**Please note that CBEs fees are non-refundable if you choose to cancel your appointment.**

Should you fail to present yourself at the test centre (or for your online exam) for your appointment without rescheduling then the fee paid is forfeit. A new booking must be made and the test fee paid in full again should you subsequently want to attempt the CBE concerned.

What provision is made if my personal circumstances mean that I need longer than one hour to complete a CBE?

You should inform the Education Team before booking each CBE. Contact us at [education@att.org.uk](mailto:education@att.org.uk), or by telephone on 020 7340 0551.

We will send you a form, which you should complete and return to the Institute with evidence of your condition supplied by a medical practitioner or other appropriate documentation (e.g. if you are dyslexic an Educational Psychologist's report).

You will then be informed of the extra time and any other

special arrangements that you will be allowed. All Prometric test centres have step-free access for wheelchair users.

Is there a date by which the three CBEs must be passed?

There is no set order, but you must complete all three CBEs before you are eligible to apply for membership. Your written passes must still be valid at the time you complete your CBEs.

Why am I receiving an error message when I attempt to log-in to the Prometric website?

Please ensure that you have entered your student number and first four letters of your surname into the boxes provided, with no spaces before or after them. Also ensure that you have not entered all the letters of your surname in capitals. Please ensure that you have cleared your browsing history and cookies before you attempt to log-in to the site.

If you are still experiencing technical issues, please contact us at [education@att.org.uk](mailto:education@att.org.uk).

For further information on the CBEs, please refer to the website: [www.att.org.uk/students/examinations/computer-based-examinations](http://www.att.org.uk/students/examinations/computer-based-examinations)

# CERTIFICATE EXAMS

Each exam focuses on demonstrating achievement in:

## PAPER 1: PERSONAL TAXATION

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.

## PAPER 2: BUSINESS TAXATION

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.

## PAPER 3: BUSINESS COMPLIANCE

Dealing with employer obligations under PAYE, NIC and related matters under the tax system.

Dealing with business compliance obligations for sole traders, partnerships and companies

Completing and submitting VAT returns.

## 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 corporation tax paper, rather it will focus on the taxes that affect corporate businesses and their owners.

## 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.

## PAPER 6: VAT

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.

# CERTIFICATE EXAMS FORMAT

## PASS MARK

**To pass a certificate exam you are required to achieve 50% of the total marks available.** If you fail an exam you will be permitted to re-sit any subsequent exam, provided you enter for the exam at each attempt and you are registered as a student at the time of re-sitting. **ATT reserves the right to limit the number of times you may re-sit an exam.**

## VALIDITY

Passes in the certificate exams are valid for **three years** from the sitting they were passed at e.g. an exam passed at the May 2023 session will be valid up to and including the May 2026 session.

## FORMAT

Each certificate exam is three and a half hours in length.

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 and practice using it.

Please see [here](#) for further information on sitting the 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. The short-form questions carry marks of between two and four marks each and in total account for 40% of the available marks. There will therefore be between 10 and 20 such questions in each exam. The remaining available marks are accounted for by between three and five longer questions carrying between 10 to 20 marks each.

The overall objectives and specific learning outcomes for each of the exams are set out in the Syllabus overview document 'Choices' <https://www.att.org.uk/prospectus-syllabus-0>

# REGISTRATION AS A STUDENT

## REQUIREMENTS

You must be at least 16 years old to register as a student. No previous academic or professional qualifications are required, however, in order to pass the examination a reasonable standard of English and mathematics will be needed.

**You must be registered for at least four months before you can sit your first certificate exam.**

Further information regarding dates and deadlines can be found on [page 16](#) under **Key Information**.

There is no minimum registration period for the Computer Based Exams. You will be eligible to sit them following acceptance of your registration as an ATT student, subject to a 21 day period to allow your profile to be created on the Computer Based Exam system.

## FEE

The fee to register as a student is **£185**. The registration period lasts for five years.

The registration fee is **non-refundable\*** (unless the application is unsuccessful) and is payable in addition to entry fees for the exams. (\*Please note if your situation changes significantly within a month of the date you made your application for student registration and you no longer wish to proceed (provided you have not registered for any exams) then a refund can be made, less a small administration charge.)

## REGISTER AS A STUDENT

You can register as a student online, here: [www.att.org.uk/registrations-all-qualifications](http://www.att.org.uk/registrations-all-qualifications)

Follow the on screen instructions. If your firm is paying your registration fee please ensure you tick the *Invoice My Employer* box under the **Work Details** section.

## OBTAIN DETAILS OF YOUR REFEREE

Every application for student registration must contain details of one referee. Being a referee has no financial implications at all. The referee certifies that:

- You are personally known to them;
- The details you have given on the application are true and correct statements;
- They recommend you to the Association as a fit and proper person for registration as a student.

The **referee** must be either:

- Your current or previous employer, or business partner in a relevant occupation; or
- A member of the Association of Taxation Technicians, or the Chartered Institute of Taxation; or
- A member of a recognised professional accountancy or legal body; or
- A HMRC Senior Officer level or above; or
- A member of the Society of Trust and Estate Practitioners; or
- The head of a secondary or higher education establishment which you have recently attended, if you are aged under 21.

Other referees may be accepted at our discretion.

**Direct family members are not acceptable referees.**

# REGISTRATION AS A STUDENT CONTINUED

## PAY YOUR REGISTRATION FEE

Once you have entered all the relevant details on the online form you will be directed to our secure payment page. You can pay via credit/debit card.

Once payment has been taken you will receive an automated email confirming this. You will receive confirmation of your registration by email within 10 working days.

Confirmation of your student registration may take longer if you register close to the registration deadlines when the volumes of registrations received are higher.

## POLICY ON FIVE YEAR STUDENT REGISTRATION PERIOD

All ATT students registering will have five years in which to successfully complete their certificate exams and the three Computer Based Exams required for membership. Any exemptions must be applied for during this five year period.

Re-registration after five years is not possible. In exceptional circumstances a short extension may be granted after application to ATT. Any students in this position should contact [education@att.org.uk](mailto:education@att.org.uk) and will be provided with details of the relevant process.

## COURSE PROVISION AND ATT MANUALS

Once your registration is confirmed if you have not already arranged course provision then we urge you to do so.

The Association does not offer any courses and the only study material we produce are three manuals that cover the examinable Law, Ethics and Accounting elements of the syllabus. The *Principles of Accounting, Professional Responsibilities and Ethics for Tax Practitioners, and Essential Law for Tax Practitioners* manuals can be purchased through the ATT website: [www.att.org.uk/shop](http://www.att.org.uk/shop)

The list of independent course providers who have informed us that they are teaching the ATT qualification can be found on our website: [www.att.org.uk/courseproviders](http://www.att.org.uk/courseproviders)

Once you have organised your course of study you are ready to begin thinking about your exam. You can find the syllabus overview and the detailed syllabus grids, here: [www.att.org.uk/prospectus-syllabus-0](http://www.att.org.uk/prospectus-syllabus-0)

## CODE OF CONDUCT

You are expected to maintain the same professional standards and are subject to the same disciplinary processes as members. You must follow the Association's Code of Conduct, which is entitled Professional Rules and Practice Guidelines. You can view these, here: <https://www.att.org.uk/professional-standards>

You will be individually responsible for downloading an electronic version.

If you breach the rules and guidelines you could face disciplinary action by the Taxation Disciplinary Board.

## REFUSAL OF REGISTRATION

We reserve the right to refuse any application for registration as a student without assigning any reason to the refusal. An appeal against a decision to refuse an application for registration may be made to the Taxation Disciplinary Board.

## STUDENT RESOURCES

- Online Branch events
- ATT syllabus
- Discounts on LexisNexis Legislation
- NUS TOTUM Pro card (apply through the NUS website)
- Past question papers
- Examiners' suggested answers
- Past examination candidate answers
- Guidance on what to expect in the Computer Based Exams
- Sample CBEs for Principles of Accounting, Law and Professional Responsibilities & Ethics
- Principles of Accounting, Law and Professional Responsibilities & Ethics study manuals
- LinkedIn – Join 'The ATT Student Group' to discuss the qualification with other students
- Student newsletter (Student Bytes) – provided twice a year
- Student Exam Focus days – held twice a year
- Tax Adviser – a monthly journal which includes articles, current tax notes, digests of tax cases and news from the Chartered Institute of Taxation and the Association of Taxation Technicians – online version
- Tax Tables
- Twitter: Follow us [@ATTStudent](#)
- Exams Dashboard (see your exam history and keep your details updated)
- For more information, please refer to the following page of our website: <https://www.att.org.uk/students/student-resources>

## AVAILABLE EXEMPTIONS

Many of you have spent time studying towards qualifications other than ours and we're keen to take that into account when you study with us.

It's important that we strike a balance between recognising other studying which you may have done and ensuring that you are equipped with the right level of technical knowledge to work as a taxation technician.

If you are a part or fully qualified member of any of the following professional bodies you may be eligible for an exemption from an ATT exam, as outlined in the table on the next page. There are a couple of general points that you should be aware of regarding some exemptions:

- Where another professional body offers exams covering non-UK taxation, exemption can only be considered where a paper set by that body has been passed covering the UK tax syllabus.
- In some cases, reference is made to applicants who are fully-qualified members of the other professional body – this applies at the time of application for the exemption. In these cases, it is considered that full membership implies a significant achievement and an ongoing level of CPD.
- Where exemptions are granted to such applicants, there is no time period within which the relevant paper set by that professional body must have been passed.

## HOW LONG DOES AN EXEMPTION LAST?

For qualified members of a professional body/ serving officers of HMRC the exemption will not expire, provided they remain a member of the relevant professional body/ continue to serve as an officer of HMRC.

## APPLYING FOR AN EXEMPTION

You can apply for an exemption on our website, here: <https://www.att.org.uk/exemptions-0>.

You will be asked to attach and upload documentary evidence (e.g. scanned membership certificate and pass results) to support your application showing that you meet the requirements for the exemption.

This application fee is NON-REFUNDABLE (unless the application is unsuccessful) and is payable for each exemption in addition to the entry fee for any ATT exams you apply to sit. Please note that applying for an exemption does not constitute entry to any ATT exam, which requires a separate application and fee.

**You must apply for your exemption before the closing date for your final certificate exam if you are sitting in a modular way or all exams at one sitting.**

ATT reserves the right to change its exemption policy at its discretion without notifying current students.

## AVAILABLE EXEMPTIONS CONTINUED

QUALIFICATION	EXEMPTION AWARDED	FEE
Association of Accounting Technicians (AAT)		
Association of Chartered Certified Accountants (ACCA)		
Association of International Accountants (AIA)		
Chartered Institute of Management Accountants (CIMA)	Principles of Accounting	£98
Chartered Institute of Public Finance and Accountancy (CIPFA)	Computer Based Exam	
Institute of Chartered Accountants in England and Wales (ICAEW)		
Chartered Accountants Ireland (CAI)		
Institute of Chartered Accountants in Scotland (ICAS)		
Accounting Technicians of Ireland (ATI)		
Institute of Chartered Accountants in Australia and New Zealand (CAANZ)		
South African Institute of Chartered Accountants (SAICA)		
Institute of Chartered Accountants of India (ICAI)		

LPC / BVC	PAPERS PASSED	EXEMPTION	FEE
SOLICITOR OR BARRISTER OR ADVOCATE IN THE UK OR REPUBLIC OF IRELAND	If you have passed the examination requirements to become a solicitor or barrister or advocate in the UK or Republic of Ireland (LPC/BVC/BPTC)	Law Computer Based Exam	£98

## AVAILABLE EXEMPTIONS CONTINUED

CIOT	PAPERS PASSED	EXEMPTION	FEE
CHARTERED INSTITUTE OF TAXATION	Advanced Technical Taxation of Individuals	Paper 1: Personal Taxation	£185
	Advanced Technical Taxation of Owner-Managed Businesses	Paper 2: Business Taxation	£185
	Advanced Technical Taxation of Major Corporates	Paper 4: Corporate Taxation	£185
	Advanced Technical Inheritance Tax, Trusts & Estates	Paper 5: Inheritance Tax, Trusts & Estates	£185
	Advanced Technical Domestic Indirect Taxation	Paper 6: VAT	£185
	Advanced Technical Cross-Border Indirect Taxation <i>and either;</i> Awareness <i>OR</i> Application and Professional Skills	Paper 6: VAT	£185
<b>HMRC</b>			
HM REVENUE & CUSTOMS	Successful completion of TSP: Personal Tax stream	Paper 2: Business Taxation	£185
	Successful completion of TSP: Corporate Tax stream	Paper 4: Corporate Taxation	£185
	Successful completion of TSP: VAT stream	Paper 6: VAT	£185
<b>ATI</b>			
ACCOUNTING TECHNICIANS IRELAND	ATI Diploma exam qualified or ATI Accounting Technician Apprenticeship exam qualified with a pass in each paper. (NI syllabus)	Paper 2: Business Taxation	£185

## AVAILABLE EXEMPTIONS CONTINUED

ICAEW			
INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES	Must have passed Tax Compliance	Paper 2: Business Taxation	£185
	Must have passed Business Planning: Taxation	Paper 4: Corporate Taxation	£185
ACCA			
ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS	Must have passed ATX -UK exam	Paper 1: Personal Taxation <i>and</i>	£185
		Paper 2: Business Taxation	£185
CAI		EXEMPTION	FEE
CHARTERED ACCOUNTANTS IRELAND	CAI qualified (NI syllabus)	Paper 2: Business Taxation	£185
ICAS			
INSTITUTE OF CHARTERED ACCOUNTANTS IN SCOTLAND	Passed all exams and eligible for membership	Paper 2: Business Taxation	£185
STEP			
THE SOCIETY OF TRUST AND ESTATE PRACTITIONERS	<p>STEP exam qualified with a pass in the Taxation of Trusts &amp; Estates paper in the STEP diploma programme.</p> <p>STEP essay route: Associate member– where the essay was tax based with a UK or NI jurisdiction (3 year exemption as per part qualified members of professional bodies) Full member - where at least one essay was tax based with a UK or NI jurisdiction</p> <p>STEP expertise route: currently practicing/teaching within the area of trust and/or estate taxation in the UK (for a minimum of 2 years)</p>	Paper 5: Inheritance Tax, Trusts & Estates	£185

# EXAM ENTRY

## KEY INFORMATION

You need to be a registered student for at least **four** months before you are allowed to enter for an examination. So you should usually be registered by 31 December for the examination in the following May and 30 June for the examination in November.

For the May session, entry for the certificate exams is available from approximately mid-December onwards. For the November session, it is from approximately mid-July. You can enter via the ATT website, here: [www.att.org.uk/examentry](http://www.att.org.uk/examentry)

## KEY DATES AND DEADLINES

FOR THE MAY EXAM SITTING	FOR THE NOVEMBER EXAM SITTING
<b>LAST DAY OF DECEMBER</b> The closing date for receipt of student registration applications to be eligible to enter for the May exams.	<b>LAST DAY OF JUNE</b> The closing date for receipt of student registration applications to be eligible to enter for the November exams.
<b>LAST DAY OF FEBRUARY</b> The closing date for receipt of exam entry for the May exams. Entry is possible for one further month on payment of a late fee. No entries whatsoever after 19 March.	<b>LAST DAY OF AUGUST</b> The closing date for receipt of exam entry for the November exam. Entry is possible for one further month on payment of a late fee. No entries whatsoever after 19 September.
<b>MAY 2023 EXAMS</b> Examinations will be held from 2 to 4 May	<b>NOVEMBER 2023 EXAMS</b> Examinations will be held from 7 to 9 November

Tax Pathway entry deadlines will be different - please see the key dates and deadlines on the CIOT website: <https://www.tax.org.uk/key-dates-and-deadlines>

The cost of sitting is **£185** per certificate exam.

Please note that credit or debit card payment of the entry fees due will be required on submission for a valid entry to be made (unless explicit prior agreement has been made to invoice your sponsoring organisation).

There is a dedicated Computer Based Exams page to enter for these, along with further information, here: [www.att.org.uk/CBEs](http://www.att.org.uk/CBEs)

All exam entries are normally acknowledged immediately by email. Please let us know as soon as possible if you do not receive an acknowledgement.

### NOTIFICATION OF ENTRY

Once entered for a certificate exam, your candidate instructions will be sent to you by email approximately three weeks before the exam. However, you will immediately receive, together with your receipt, FAQs regarding the exam day, as detailed on the next page.

If you have been granted extra time you will usually begin the exams earlier for the morning session and will finish later for the afternoon. The exact timings of the exams will be provided in the candidate instructions. Please refer to the next page for more details on extra time and alternative arrangements in the examination.

### EXAM DAY GUIDE

An exam day guide document has been produced by the Association to answer questions that you may have ahead of receiving your candidate instructions. This can be found on our website, here:

[www.att.org.uk/att-exam-day-guide-online-exams](http://www.att.org.uk/att-exam-day-guide-online-exams)

### VALID STUDENT REGISTRATION

Your student registration must be valid in order to sit exams.

### IDENTIFICATION FOR THE EXAMS

You are required to bring with you to all the exams (including the Computer Based Exams) a form of identification which includes both your signature and a photograph. For example, a passport or driving license (with photo). Should you fail to have the required identification (including required signature) you will not be able to attempt the exam.

# EXAM ENTRY

## KEY INFORMATION CONTINUED

### EXTRA TIME AND ALTERNATIVE ARRANGEMENTS

If your personal circumstances are such that it takes you longer to read and write than is normally allowed for in the exam and you require additional time or other arrangements, you will need to complete and return an application form, which you can obtain from our website, here: [www.att.org.uk/extratime](http://www.att.org.uk/extratime). You can submit this form via email.

The second page of the form is to be completed by a G.P, consultant or specialist. If you have previously been provided with an Educational Psychologists report for Dyslexia, Asperger's Syndrome or a similar condition, please submit a copy of this documentation in lieu of a G.P completing page 2 of the application form. If you have any questions prior to submitting your application, please email [education@att.org.uk](mailto:education@att.org.uk).

The application will be considered by the ATT who, at its discretion, may grant additional time or other adjustments as it considers fair and reasonable in the circumstances.

Applications will only be considered if they are submitted using the appropriate form.

**The deadline for applications relating to pre-existing conditions is the end of February\* (for the May exams) and the end of August\* (for the November exams).** \*NB if you have entered during the late entry period in March or September, then you can still make your application alongside your late entry (late entry fees are applicable).

**For the Computer Based Exams please contact the Education Team prior to booking your exam(s). Extra time cannot be applied to an existing booking.**

# WITHDRAWING FROM THE CERTIFICATE EXAMS

## SPECIAL CONSIDERATION

### WITHDRAWING FROM THE CERTIFICATE EXAMS

The policy regarding ATT exam withdrawal, deferral and refunds, including the fees which may apply, depend on the timing of the application for withdrawal and the reasons for the request.

#### FREE DEFERRAL PERIOD

Candidates have until 14 days after the exam entry closing date (or 14 days after the late exam entry closing date for candidates who pay for the late entry fee) to defer their exam entry to the next session. Exam entries will only be deferred by one session. After this date, withdrawal from the certificate exams is subject to a full forfeiture of the exam entry fees.

#### EMERGENCY DEFERRALS

After the free deferral period has closed, emergency deferrals may be awarded in extenuating circumstances when a situation has arisen which could not have been foreseen. Examples of extenuating circumstances include serious illness, injury, maternity, death or serious illness of a close family member, or other serious personal circumstances. Supporting evidence must be provided, together with a written explanation of the circumstances (an email is preferred).

Please note that work and/or other commitments which may have restricted your time to prepare for or sit an exam is not considered to be extenuating circumstances, and should be applied for during the free deferral period.

#### CANCELLING EXAM ENTRIES

Candidates can request to cancel their exam entries, and claim a refund, up to 14 days after the date they submitted the exam entry. After 14 days, exam entries can no longer be cancelled and exam entry fees are non-refundable.

### SPECIAL CONSIDERATION

The ATT recognises that you may sit your exams in difficult circumstances and has a process in place which allows you to request special consideration if you feel that your performance in your exam(s) was affected by serious personal circumstances (such as illness or close bereavement over or immediately preceding the exam period or if you experienced a particular problem on the day of your exam).

If you decide to proceed with your exam(s) even though you believe that your performance will be seriously affected, you should notify the ATT within two weeks after sitting the exam(s) so that this may be noted for the review by the Examination Steering Group.

The report must be made in writing by you, with medical confirmation or other evidence if appropriate.

All reports of serious personal circumstances will be considered by the Examination Steering Group, who may consult others as they see fit. An awareness of your serious personal circumstances will not necessarily result in additional marks being awarded. The decision for the award of additional marks lies solely at the discretion of the Examination Steering Group.

**No report of serious personal circumstances submitted after the publication of the results will be considered.**

### COMPUTER BASED EXAMS

If any problems arise during the sitting of the Computer Based Exams you should notify the exam supervisor at your chosen test centre or your online proctor. You should then report the matter to the ATT within two weeks of the date of your Computer Based Exam.

## EXAM MEDALS AND PRIZE

The following Medals and Prize will be awarded for each exam subject to the discretion of Council and the attainment of a satisfactory standard.

<b>THE ASSOCIATION MEDAL</b>	
The Association Medal is awarded to the candidate taking three certificate exams at one sitting obtaining the best overall result including having passed all Computer Based Exams in <b>Professional Responsibilities &amp; Ethics, Law and Principles of Accounting</b> .	
<b>THE IVISON MEDAL</b>	<b>THE JENNINGS MEDAL</b>
The Ivison Medal is awarded to the candidate with the highest mark in <b>Paper 1: Personal Taxation</b> .	The Jennings Medal is awarded to the candidate with the highest mark in <b>Paper 2: Business Taxation</b> .
<b>THE COLLINGWOOD MEDAL</b>	<b>THE STARY MEDAL</b>
The Collingwood Medal is awarded to the candidate with the highest mark in <b>Paper 3: Business Compliance</b> .	The Stary Medal is awarded to the candidate with the highest mark in <b>Paper 4: Corporate Taxation</b> .
<b>THE KIMMER MEDAL</b>	<b>THE GRAVESTOCK MEDAL</b>
The Kimmer Medal is awarded to the candidate with the highest mark in <b>Paper 5: Inheritance Tax, Trusts &amp; Estates</b> .	The Gravestock Medal is awarded to the candidate with the highest mark in <b>Paper 6: VAT</b> .
<b>THE JOHNSON MEDAL</b>	<b>THE TOLLEY PRIZE</b>
The Johnson Medal is awarded to the candidate with the best overall performance when passing CBEs in <b>Law, Professional Responsibilities &amp; Ethics and Principles of Accounting</b> within a six month period.	The Tolley Prize is awarded to the candidate taking three certificate exams at one sitting and obtaining the highest total marks on those three exams.

## DISTINCTIONS

If you achieve the required level in an exam you will be awarded a pass with a Distinction.

The Association does not disclose the Distinction criteria other than you must meet an exceptional level of performance in a paper in order to be awarded a Distinction.

# CERTIFICATES OF COMPETENCY

## WHAT IS A CERTIFICATE OF COMPETENCY?

When you have passed one of the three certificate exams you can apply for a Certificate (that will demonstrate to potential employers and clients that you have met the ATT's knowledge requirements for that specific area of taxation).

A Certificate of Competency may be relevant if you only work in one particular area and are therefore not planning to complete the other exams and become an ATT member.

## AM I ELIGIBLE TO APPLY FOR A CERTIFICATE OF COMPETENCY?

You can apply for a certificate if you have:

- A current ATT student registration
- Passed one of the six certificate exams

## HOW LONG DO THE CERTIFICATES LAST?

Once awarded a Certificate of Competency does not expire.

## HOW DO I APPLY FOR A CERTIFICATE OF COMPETENCY?

To apply for a Certificate of Competency just go to this link, [www.att.org.uk/coc](http://www.att.org.uk/coc), download an application form and return it to us with the £50 fee.

Please note: Holding a Certificate of Competency does not allow you to use the designatory letters ATT after your name. They can only be used if you are a member of the Association.

**Certificates of Competency are NOT available for a pass in the Computer Based Exams.**

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Technicians

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