

A CAREER IN TAX

Tax professionals
come from a
wide variety of
backgrounds and
disciplines.
Your unique
skills may be
the perfect fit.



“The ATT qualification offers an excellent foundation in taxation, covering a broad range of disciplines, and consequently demonstrates your level of professional knowledge and standards to your peers, employers and clients.”

**Connor Whelan, Tax Analyst,
Costa Coffee**

WHAT IS TAX?

Every area of your day-to-day life is impacted by tax, from the food you eat for breakfast to the road you travel to college or work on. Hospitals, schools, transportation routes, fire services and police forces are all paid for by taxation. In the 2021-22 tax year, HMRC collected £715.5 billion in taxes.

With every budget, the tax rules change and individuals and organisations need tax professionals to provide expert advice navigating complex tax legislation.

To become a tax professional requires no previous qualifications, and whether you are studying or already working, the Association of Taxation Technicians (ATT) can put you on the route to become a Taxation Technician, studying at a time and place that suits you.

Start your journey by exploring the pages below.

P4 Why tax?

Learn more about why people are choosing a career in tax, and the world of opportunity and rewards that earning the letters ‘ATT’ after your name can bring.

P6 ATT qualification

The route to ATT membership and a benchmark that demonstrates your commitment to the highest standards of professional conduct and keeping your tax knowledge up to date.

P8 ATT CTA Tax Pathway

A fast-track to membership of both the ATT and the Chartered Institute of Taxation, combining the ATT qualification with the CTA, the highest level tax qualification in the UK.

P10 Apprenticeships

For those wishing to earn while they learn, ATT partners with NCFE to deliver End-Point Assessments for the Level 4 Professional Taxation Technician Apprenticeship.

P11 Foundation Qualifications

Online qualifications that are ideal if you are thinking about getting into tax, or work in a complementary area, such as accountancy or law, and want to expand your skills.

WHY TAX?

A career in tax has an enormous amount to offer, including variety, intellectual stimulation and plenty of responsibility.

Do you have:

- An ability to think creatively ☒
- A flair for innovative problem solving ☒
- Analytical skills ☒
- Good communication skills ☒
- An aptitude for numbers ☒
- An interest in technology ☒
- An ability to adapt to an ever changing world ☒
- A desire for life-long learning ☒

If you can answer ‘yes’ to the above questions, a career in tax may well suit you! Tax professionals come from a wide variety of disciplines and everyone brings their own unique skills to the role.

Once qualified, your career path can take you in many different directions. You may decide to specialise in a particular branch of taxation e.g. you may become a personal tax specialist advising individuals, or you may prefer to advise companies on corporate tax and VAT. You can work for a professional firm, with a business, for the government, for a charity or on your own. There are even opportunities to work abroad.

To be eligible to register as a student you must be at least 16 years old with a reasonable standard of English and Mathematics.

There are study options to suit everyone, from classroom learning and online distance learning to self-study. Whatever your preference, you will find a method and provider that works for you.



FIND OUT MORE
www.att.org.uk/our-tax-qualifications/

Tax fact

In the UK, food is usually zero rated for VAT, while potato crisps pay full VAT. So what’s a Pringle? A 2009 court case ruled them ‘crisps’.

How much could I earn?

PRACTICE	LONDON	REGIONS
PARTNER	£100,000 TO £2.5m	£85,000 TO £1m
DIRECTOR	£90,000 TO £200,000	£75,000 TO £150,000
SENIOR MANAGER	£60,000 TO £100,000	£75,000 TO £86,000
MANAGER	£55,000 TO £80,000	£40,000 TO £65,000
ASSISTANT MANAGER	£42,000 TO £55,000	£32,000 TO £47,000
TAX SENIOR	£32,000 TO £50,000	£25,000 TO £42,000
TAX ASSISTANT	£25,000 TO £40,000	£20,000 TO £30,000

Exemptions

You may be eligible to apply for exemptions from some of our examinations if you hold certain professional qualifications.

For example: Based on the Association of Accounting Technicians qualification, you might be eligible to apply for the following exemption(s):

Examination: Principles of Accounting (Computer Based Examination).
Criteria AAT Level 4 exam qualified.

Exemption fees:
◆ £98 per CBE
◆ £185 per certificate paper

Find out more here
<https://www.att.org.uk/exemptions>

ATT QUALIFICATION

Empowering students with the knowledge and skills to work in tax compliance.

- ◆ Professional benchmark respected and recognised by employers and clients
- ◆ Modular structure offering choice of topics and study options
- ◆ Route to membership of ATT and all the benefits this brings

How does it work?

The ATT qualification consists of three core elements:

- ◆ Two compulsory tax papers
 - Certificate Paper 1: Personal Taxation
 - Certificate Paper 2: Business Taxation
- ◆ Three compulsory Computer Based Examinations (CBEs)
 - Law
 - Professional Responsibilities & Ethics
 - Principles of Accounting
- ◆ Your choice of any one of the following four tax papers
 - Certificate Paper 3: Business Compliance
 - Certificate Paper 4: Corporate Taxation
 - Certificate Paper 5: Inheritance Tax, Trusts & Estates
 - Certificate Paper 6: Value Added Tax

Your achievement is recognised at each stage of learning. A pass in an examination paper will entitle you to a Certificate of Competency in that subject, with no requirement for practical UK tax experience.

FIND OUT MORE

www.att.org.uk/our-tax-qualifications/



Call yourself a Taxation Technician: joining ATT

Students who pass the two compulsory tax papers, three compulsory CBEs and any one of the other tax Certificate papers and who have two years' practical tax experience can apply for ATT membership. Members are entitled to use the designatory letters 'ATT' after their name and the descriptive title 'Taxation Technician'.

Georgiana's story

"I think like most people I fell into a career in tax. I did a degree in History of Art, and I had always planned to be a valuer in an auction house. But the things you can do with a background in tax are really quite incredible. You can travel all over the world. You can work in mergers and acquisitions. You can

help families move their business from one generation to the next. It's really interesting and a job that I think most people don't really understand until they actually work in it."

Watch the full video here
www.att.org.uk/hear-past-att-students

How much does it cost?

ATT Student registration fee: £185

Tax Pathway Student registration fee: £340

Per Computer Based Examination (CBE) fee: £98

Examination fee per paper: £185

Your employer will usually pay the fees.

ATT CTA TAX PATHWAY

A streamlined route to joining the elite of tax professionals.

- ◆ Integrated and cost-effective route to the ATT and Chartered Tax Adviser (CTA) qualifications and membership of both bodies
- ◆ Ideal for new students and ATT students who wish to continue to CTA
- ◆ Greater flexibility in choice of ATT papers and the opportunity to specialise earlier



“The Tax Pathway is a key part of our development strategy at RSM. The course provides our trainees with the strong technical foundation required to provide the excellent tax advice which our clients both expect and get. The flexible study programme means that as well as learning the technical tools of the trade our trainees can match that with their on-the-job development - creating specialist tax advisers who understand the needs of our clients.”

Ali Sapsford, Head of Tax at RSM

Tax fact

King Henry VIII set up a beard tax in 1535 (the bearded monarch was exempt from the fee).

How does it work?

The route consists of five different stages:

◆ Core knowledge 1

Sit two ATT papers of your choice, with complete flexibility as to which papers are taken

◆ Core knowledge 2

Sit either a third ATT paper or the CTA Awareness paper

◆ Principles of Accounting, Law and Professional Responsibilities & Ethics examinations

Three examinations assessed as Computer Based Examinations (CBEs)

At this point, you will be eligible for ATT membership provided you have also achieved two years' practical experience in taxation.

◆ Advanced Technical Knowledge

Sit two CTA Advanced Technical papers

◆ Application and Professional Skills (APS)

Select whichever case study question from the APS paper you prefer

When all the elements of the Tax Pathway have been completed, together with three years' relevant recent professional work experience, you will be eligible for membership of the Chartered Institute of Taxation (CIOT).

FIND OUT MORE

www.att.org.uk/our-tax-qualifications/att-cta-tax-pathway

ATT APPRENTICESHIP

Delivering the End-Point Assessment in partnership with NCFE.

- ◆ Work alongside experienced staff and gain on-the-job experience
- ◆ Earn a salary and get paid holiday leave
- ◆ Be allocated time for study



How does it work?

ATT works in partnership with NCFE in the delivery of the Level 4 Professional Taxation Technician Apprenticeship for End-Point Assessments (EPAs).

The EPA for Taxation Technician contains two methods of assessment:

- ◆ Portfolio of Evidence including Reflective Statement – demonstrating competence in the knowledge, skills and behaviours identified in the standard
- ◆ Role simulation – completing a series of short tasks about a fictitious organisation

Jake's story

"I found out about a career in tax when I was coming to the end of my A-Levels. I decided on the apprenticeship because it would be a quicker route to where I want to be. It only took me two and a half years to complete the ATT qualification after leaving school.

One of my biggest achievements is getting promoted at the age 21, which was largely down to completing the ATT qualification."

Watch the full video here
www.att.org.uk/hear-past-att-students

FIND OUT MORE

www.att.org.uk/our-tax-qualifications/online-courses-att-foundation-qualifications

FOUNDATION QUALIFICATIONS

These are Level 2 qualifications.

- ◆ Excellent introduction to getting into tax before the ATT qualification
- ◆ Opportunity to expand your skill set if you work in a complementary area to tax
- ◆ Online study and examinations at a pace and time that suits you

How do they work?

The ATT offers four independent online Foundation Qualifications in partnership with Tolley Exam Training. These can be studied in any order, and you can study for any number.

Personal Taxation
Business Taxation

VAT Compliance
Transfer Pricing

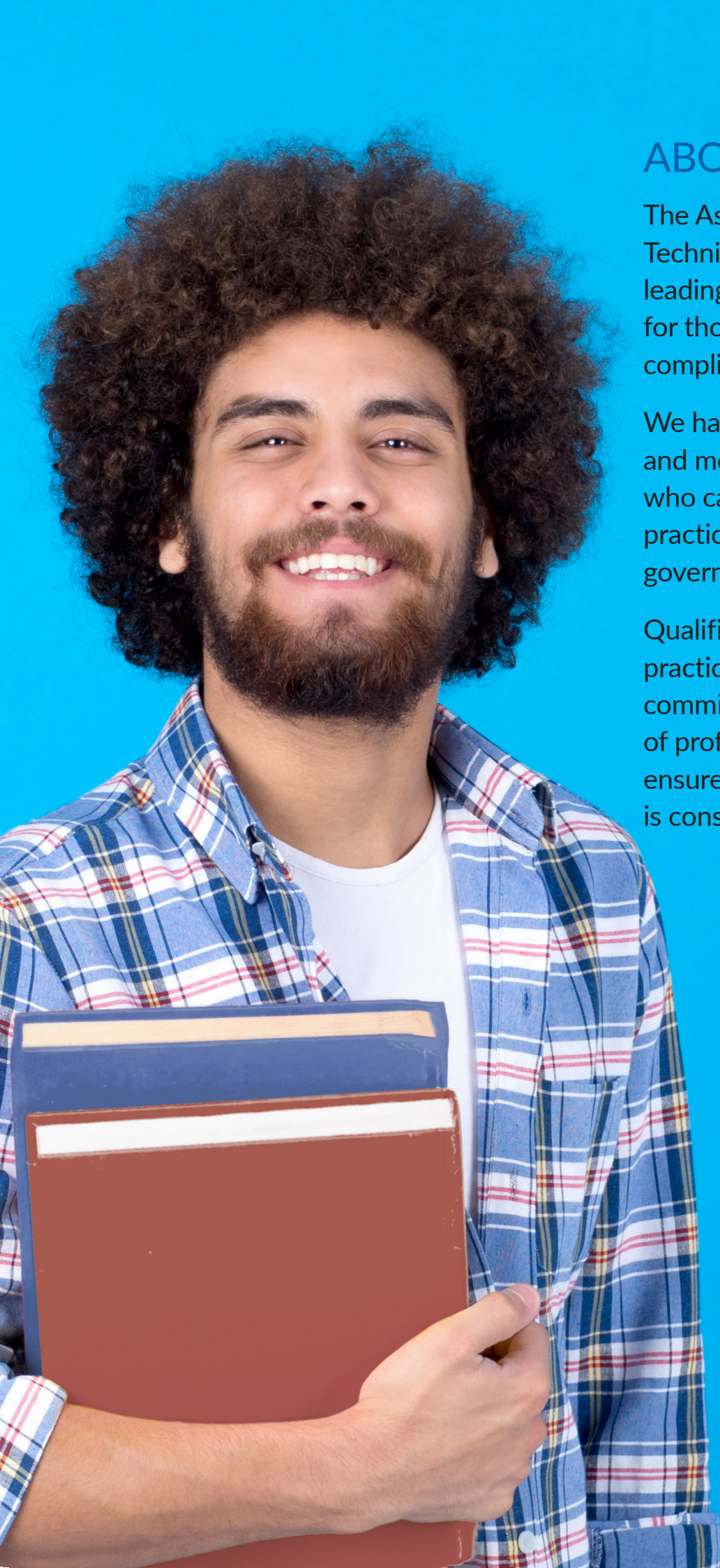
Each qualification is split into four modules of learning and testing. Once you have passed the four modules you then have to complete the Final Certificate Examination.

The tax landscape has evolved rapidly in the Middle East in the past 5 years, creating an urgent need for qualified tax professionals. PwC's Academy, together with ATT, has upskilled 5000+ tax professionals to date across the GCC. The ATT accreditation is the gold standard in tax compliance, and has created a significant positive impact on our clients and helped us become the trusted tax upskilling partner in the region.

Amanda Line, PwC ME Partner and PwC Academy Leader:

How much does it cost?

Student registration fee for ATT: £60
Study fee to Tolley Exam Training: £396
Final Certificate Examination: £110
Your employer will usually pay the fees.



ABOUT ATT

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

We have over 9,500 members and more than 5,900 students who can be found in private practice, commerce and industry, government and academia.

Qualified by examination and practical experience, our members commit to the highest standards of professional conduct and ensure that their tax knowledge is constantly kept up to date.



www.att.org.uk

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