ATT Certificate Exams from 2025

Background

ATT Certificate exams currently comprise:

- 40 marks of shortform questions (2 to 4 marks each)
- 60 marks of longform questions (three to six questions of 10 to 20 marks each)

The Certificate exams also include some aspects of

- Professional Responsibilities and Ethics (PRE)
- Accounting; and
- Law

The Certificate exams are open book with candidates attempting them remotely.

Generative AI

The use of Generative AI (Gen AI) is prohibited in the ATT Certificate exams, as stated in the Exam Regulations.

However, it is evident that Gen AI products are having a significant impact on assessment across all sectors and will become a part of the normal working life of ATT students and members.

As a result the method of assessment for ATT Certificate exams is being revised from May 2025, with further developments expected within the next few years.

Exams from May 2025

The Certificate exams will continue to be open book with candidates attempting them remotely.

The changes to be made for exams from May 2025 are:

- The exam will comprise between four and six long form questions, each of 15 to 25 marks.
- The only non-tax element of the Certificate exams will be PRE.

This means that:

- There will be no short form questions.
- Accounting and Law will be removed from the Certificate exams. They will be examined only via the computer-based exams (CBEs).

A Paper 1 Personal Taxation Sample Exam will be available in January 2024 to show the change in style of exam.

Further future developments

It is expected that the use of Gen AI will become a normal part of the working lives of our exam students and so it is anticipated that Gen AI may be incorporated into the exams. This change is at an early stage of development and further details will be given in due course.