**MAY 2025 EXAMS**

**ATT CHIEF EXAMINER’S COMMENTS**

Congratulations to all exam candidates who passed at least one of the exams at the May 2025 session. The entire exam team has been delighted with the quality of some the scripts that we have seen.

It is essential to be well prepared for your exams. The volume of tax legislation and study materials is vast, and it is not possible to learn everything.

 At this exam session the exam team noticed an increased number of candidates relying on regurgitating study materials with little application of that knowledge to the given scenario.

It is essential that you put in the hours of learning to be able to readily understand and apply the main topics. This will then give you the ability to identify more challenging areas and if necessary to look up the technical detail in your reference/study material, to help answer these differentiating parts of the exam. This is the key to success and is clearly the approach taken by well-prepared candidates.

Overall, the exam results at the May 2025 session were pleasing with passes in 73.1% of all exams attempted. We look forward to welcoming many new members into the Association of Taxation Technicians.