

ATT Online Examination Regulations & Guidelines November 2025

This article is divided into regulations and guidelines.

The Examination Regulations are rules to which you **must** adhere and failure to comply will be reported to the ATT Examination Steering Group, which may, at its absolute discretion, disqualify any candidate from all examinations sat in the examination session and may also report the candidate to the Taxation Disciplinary Board (TDB) who have the power to censure, fine or recommend the exclusion of any candidate/student from the ATT.

Please note that the ATT carries out post-examination checks to ensure compliance with these regulations and instances of cheating, including collusion and the use of AI, or other breaches of ethical standards will be reported to the TDB.

The Examination Guidelines provide you with advice and best practice to follow before and during your ATT examinations and whilst failure to comply with the guidelines will not necessarily result in further action, failure to comply may be reported to the ATT Examination Steering Group.

ATT Online Examination Regulations 2025

1. You must behave in an appropriate manner as a tax professional and act with integrity.
2. Your examination answers must be entirely your own work.
3. The use of any Generative AI tool or product is strictly prohibited during the ATT examination.

This includes:

- requesting general information from a Generative AI tool or product,
- having a window open to a Generative AI tool or product on any device in the room in which you are sitting your examination, and
- uploading questions or part questions from the ATT examination into a Generative AI tool or product.

For the avoidance of doubt, the use of Google (or similar search engine) which may provide an AI assisted response will not in itself breach these regulations, but use of the AI generated response from Google (or similar search engine) will be a breach of these regulations.

4. You are not permitted to communicate with, receive assistance from, or copy from the answers of any other examination candidate, nor any other individual unless this is to receive support or assistance from ATT staff in relation to the administration of the examination. Software will be used on all answers submitted to check whether you have colluded with any other candidate(s) during the examination. In this context collusion is defined as communicating with other candidates sitting the examination or any other individual to collaborate, discuss the examination questions or gain any other advantage during the examination.

5. You must sit alone throughout the duration of your examination, and you must not communicate via any device (including for example the use of a mobile phone or internet chat function) with any other party at any time during the examination unless this is to receive support or assistance from a member of ATT staff in relation to the administration of the examination.
6. You should stay online throughout your examination, as you will be monitored via your webcam. The ATT reserves the right to take photographs at intervals during your examination and your webcam must be on throughout the duration of your examination. You must make sure your face is visible on your webcam throughout the duration of your examination (with the exception of bathroom breaks if required). Note – you do not need to be concerned if your internet connection is not always stable throughout your examination, you will be contacted after your examination if further information is required.
7. You must type your own answers, unless you have an arrangement (allowed either as a reasonable adjustment or an access arrangement) which has been pre-approved by the ATT for someone else to type for you. Note – applications for such arrangements must be made to the ATT at least six weeks in advance of the examination.

Taking screenshots or photographs of your screen during the examination is strictly prohibited. You cannot share your answers with other examination candidates or other individuals, nor can you retain your answers for personal use, either during or after the examination.

8. You are not permitted to copy, photograph, screenshot, or retain copies of the examination questions. You are strictly prohibited from distributing unauthorised copies of the examination questions, including uploading them into AI products and tools during or after the examination, and the ATT reserves the right to take screenshots from your device.
9. Exam4 will not close automatically at the end of the examination period. You must ensure that you end your examination within the time you have been allotted to complete your examination, this is stated in your Candidate Instructions email. You must not take longer than your allotted time to complete your examination unless this has been specifically authorised by a member of ATT staff. Candidates spending longer than is permitted on their examination will be contacted to provide an explanation.
10. You will not be awarded extra time for taking any breaks during your examination, unless you have an arrangement (allowed either as a reasonable adjustment or an access arrangement) which has been pre-approved by the ATT.
11. The ATT reserves the right to supervise live any candidate at any time while they are taking an examination if circumstances require this.

ATT Online Examination Guidelines November 2025

You should follow the guidelines set out below:

Before the examination

You must practice using Exam4 before your examination day to make sure your device is suitable and that you are conversant with the functionality of the examination platform.

10 minutes prior to the start of the examination

You will be asked to provide a photograph of your identification and a 'selfie' 10 minutes prior to the start of the examination. Your ID submitted will subsequently be checked against the 'selfie' provided and the candidate register. If there are any issues with the photographs of the ID or your 'selfie', we will contact you after the examination has concluded and you should check your emails regularly (including 'junk' folders) for communications from the ATT from the date of the examination up to and including results day. If you fail to respond to communications from the ATT in relation to your ID, you may be disqualified.

Note: if you think there has been an issue with the capture of your ID or 'selfie' please contact the Education Team as soon as possible on education@att.org.uk.

It is your responsibility to be ready and to start the examination on time. There is a start window of 15 minutes to fetch your examination paper on the Exam4 software. The morning examination starts from 10:00 and the afternoon examination from 14:30, so you have until 10:15 and 14:45 to fetch your examination paper and begin your examination. Your examination time starts from when you fetch the question paper. If you start later than the start window, you may be disqualified.

During the examination

The Online examinations will be 'open book', this means you may refer to any books, study manuals, pre-prepared notes and online resources during the examinations (subject to the conduct regulations relating to the use of Generative AI at Regulation 3).

You are not permitted to make any remarks directed to an examiner in your answers. You must type your answers in the correct part of Exam4 in accordance with the structure of the answer form.

If you experience an emergency which causes disruption either immediately before, or during, your examination you must email details of the disruption to the Education Team (education@att.org.uk) as soon as possible. This can include situations such as you, or a family member, suddenly becoming unwell.

If you experience issues on your examination day with the Exam4 software, email the Education Team (education@att.org.uk) as soon as possible as there are team members ready to help with any issues surrounding the Exam4 software.

6 October 2025