



ATT Online Examination Regulations & Guidelines

May 2026

Introduction

This article is divided into regulations and guidelines.

1. **The Examination Regulations** are rules to which you **must** adhere. 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:

- **You will be invigilated remotely by our examination platform supplier, TestReach, for the duration of your exam.**

Your full examination session will be recorded and a log kept of in-examination activity.

This invigilation will require you to have your webcam on throughout the examination and to have a second device with a camera set up to monitor your workspace.

The remote invigilator will carry out initial checks on your identity and will carry out an environment check of the space in which you are sitting the exam.

The TestReach invigilator may intervene during the examination if they suspect a breach of examination regulations. In cases of egregious malpractice, they may terminate the examination and send an incident report to the ATT.

- **In addition, the ATT carries out post-examination checks to ensure compliance with these regulations.**

These checks include, but are not limited to, reviewing examination logs, invigilator reports and examination recordings.

Instances of cheating, including collusion, the use of AI, or other breaches of ethical standards may be reported to the TDB.

2. **The Examination Guidelines** provide you with advice and best practice to follow before and during your ATT examinations. 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.

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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 secure browser used by our examination platform supplier, TestReach, should prevent you opening any applications or online resources that are not specifically permitted. However, for the avoidance of doubt, you should not attempt to circumvent the secure browser in any way or attempt to open unauthorised materials. The use of any Generative AI tool, publication, online resource or product other than the permitted resources listed in the appendix to these Regulations is strictly prohibited during the ATT examinations. This includes:
 - requesting general information from a Generative AI tool, publication, online resource 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.
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. The only exception to this is to receive support or assistance from ATT staff or TestReach remote invigilators or TestReach customer services 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 no other person should enter the room, and you must not communicate directly or 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. The only exception to this is to receive support or assistance from a member of ATT staff or TestReach remote invigilators or TestReach customer services in relation to the administration of the examination.
6. The only device you are permitted to use for the completion of your examination is the Windows or Mac computer onto which you have installed the TestReach application. However, you are required to supply a second device with a functioning camera for the duration of the examination, which may be a mobile smartphone or tablet. You must check the compatibility of this device with the TestReach system prior to the examination by carrying out a system check in the TestReach application. This camera on this second device is to be used for the purposes of monitoring your in-examination activity. The device must not be used for any other purpose during the examination. The only exception to this is if you were to lose internet connection during the examination and need to connect to a mobile hotspot via this device in order to complete the examination.
7. You should stay online throughout your examination, as you will be invigilated via your webcam and second camera device. If you become disconnected from the internet during your examination for a short period and then re-establish connection, you may continue with completing your examination on re-connection. TestReach allows exams to be resumed in this way a maximum of three times. TestReach retains the discretion to add time lost to the exam, but this is not guaranteed as it will depend on the continued availability of the remote invigilator.

8. The whole of your examination session will be recorded. You must make sure your face is visible on your webcam throughout the duration of your examination. The only exception is if you need to take a bathroom break, at which point you should seek approval from the TestReach invigilator before you leave the screen. The ATT would usually not expect candidates to take more than two five-minute bathroom breaks during an ATT examination, although it is recognised there may be situations when a need for additional breaks arises unexpectedly. The remote invigilator will allow additional bathroom breaks if required. Note, however, that all breaks will be logged in the invigilator's report.
9. The examination clock will continue to run during bathroom breaks and 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.
10. It is your responsibility to ensure your computer and second camera device are in good working order. In the event of a failure of equipment during the examination, the TestReach invigilator and their customer support may be able to provide limited assistance. Neither TestReach nor the ATT can accept any responsibility for failure of equipment or connectivity that results in you not being able to complete the examination. Any device required to complete the examination (both computer and smartphone or tablet for the second camera) should remain connected to a power supply for the duration of the examination.
11. 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. Applications for such arrangements must be made to the ATT at least six weeks in advance of the examination.
12. Use of any second device, other than as a second camera (or, in emergency situations, as an internet hotspot) is strictly prohibited for the duration of the exam. For the avoidance of doubt, this includes, but is not limited to, taking screenshots or photographs of your screen during the examination. 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. 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.

Appendix to Regulations - Approved resources (May 2026 session)

During the Online examinations, you will be permitted to access approved materials only. These are as follows:

Resource	Means of access
Online access to HMRC manuals	Via the TestReach application
Online access to tax legislation (student products only): <ul style="list-style-type: none"> • Croner-i • Tolley's Digital Library 	Via the TestReach application. You must purchase your own login for one of these products and bring the login details with you to the examination.
Unannotated PDF copies of Tolley study material	Via the TestReach application

for the relevant exam	
Tax tables	Via the TestReach application
A5 notebook containing pre-printed materials and/or your own typed or handwritten notes (no pen is allowed)	Hard copy

For the May 2026 session, you are also permitted to have a calculator on your desk. This cannot be a calculator on a mobile phone or tablet.

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You should follow the guidelines set out below:

Before the examination

You must follow all instructions in your candidate emails sent to you prior to the examination. These emails will contain important information regarding **essential** actions including:

- booking your time slot to commence the exam,
- downloading the TestReach examination platform application, and
- carrying out system checks.

You **must** book your time slot in accordance with the instructions, otherwise you will not be able to sit your examination.

You must complete TestReach system checks before your examination day to make sure your device is suitable. The TestReach system will log when these checks are completed.

You should also practise using the TestReach application (using the Test Tutorial and practice test available on the ATT website and/or in the TestReach application) so that you are conversant with the functionality of the examination platform.

Examination onboarding

ID Checks

You will be asked to show your identification to the TestReach remote invigilator prior to the start of the examination. This should usually be a valid passport or photocard driving licence, although a National ID card may also be accepted. Please note the following:

- **Your ID must match your details on the ATT's candidate register.**
Where your ID and ATT candidate registration details do not match, you **must** notify the ATT in advance so that we may brief the remote invigilator. If ID details do not match with the ATT candidate registration details, there is a risk that you will be denied access to the examination.
- **Your ID must be in-date.**

Neither ATT nor TestReach will be held responsible if you miss your examination due to ID problems.

Where any ID check issues have been identified, 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.

Logging in on time for your exam

It is your responsibility to be ready and to start the examination on time. You can log in for your exam up to 15 minutes before your booked start time to start the system check and onboarding process.

TestReach allows a 15-minute tolerance for candidate lateness. If you are more than 15 minutes late, you will be denied access to the exam.

During the examination

Answering questions

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 the TestReach application in accordance with the structure of the answer form.

An Excel spreadsheet is provided to assist you with calculations and workings where required. Anything written on this spreadsheet will **not** be marked as part of your answers – you **must** copy and paste any calculations and workings that form part of your final answer into the written response area (answer box) in the TestReach application for the relevant question.

Emergencies

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.

You can communicate with the TestReach remote invigilator to let them know if an incident does occur during your examination. They will do their best to support you. If the disruption lasts too long, you may not be able to continue with the examination due to time constraints and exam integrity. The invigilator will record the incident and provide the ATT with details of what occurred.

TestReach technical support/customer services

If you experience issues on your examination day with the TestReach software, contact TestReach's customer services:

Phone (UK): +44 (0)20 34758685

Phone (IRE): +353 (0)1 6991385

Phone (US): +1 877-764-0548

Phone (Outside UK, IRE, US): +44 20 34758685

Email: support@testreach.com

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