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CONSULTATION: MODERNISING AND STANDARDISING COMPANY TAX RETURNS

Response by Association of Taxation Technicians

1 Introduction

- 1.1 The Association of Taxation Technicians (ATT) is pleased to have the opportunity to respond to the HMRC consultation on 'modernising and standardising company tax returns' ('the Consultation') issued on 10 March 2026¹.
- 1.2 The primary charitable objective of the ATT is to promote the education and study of tax administration and practice. We place a strong emphasis on the practicalities of the tax system. Our work in this area draws heavily on the experience of our members who assist thousands of businesses and individuals to comply with their taxation obligations.
- 1.3 The ATT has submitted its response to the Consultation using the online form². For reference, the content of our response is reproduced below.
- 1.4 We would be pleased to discuss any aspect of this submission further. Relevant contact details can be found in Section 6.

2 Implementation timescale

- 2.1 **Question 1: Is the proposed 6-month collaborative development period sufficient to refine the prescribed computation requirements? Please explain your reasoning.**
- 2.2 It is difficult to give a definitive view at this early stage as, at the time of writing this response, only one round of roundtables has taken place, and several refinements were suggested by external stakeholders for HMRC to consider.

We believe it is essential for software providers, taxpayers, and HMRC that the prescription of Corporation Tax computations is implemented correctly from the outset. Attempts to revisit and correct the 'final full

¹ <https://www.gov.uk/government/consultations/modernising-and-standardising-company-tax-returns--2/modernising-and-standardising-company-tax-returns>

² <https://forms.office.com/Pages/ResponsePage.aspx?id=PPdSrBr9mkqOekokjzE54b9mdSJxHDFDpUvykdmkR1NUNFIQSTdPREFITTEzUVVYUVVTNVBDSkhJVC4u>

prescription' after its publication (expected in September 2026) would risk undermining stakeholder confidence and reducing engagement across all parties involved. Many of the matters currently being discussed are highly complex and could have significant implications if not resolved during the collaborative development phase.

The roundtables are currently scheduled to conclude in September 2026, which coincides with the publication of the 'final full prescription'. As there are 19 'sections' being discussed independently (each has its own dedicated roundtable), we are concerned that the proposed 6-month collaborative development period is not sufficient and does not allow time to step back and consider all 'sections' together to ensure the overall outcome is as intended and common themes are treated consistently, especially as some 'sections' overlap. There is a risk that the 'final full prescription' could include duplication of requirements or miss some requirements altogether (for example, because it is assumed to be covered by another 'section'). It is important that sufficient time is allowed to review the 'final full prescription' comprehensively to identify and address issues, which may require further stakeholder input. It is not currently clear whether the 6-month period includes the opportunity to carry out such a review.

For these reasons, we strongly encourage the Government to keep the proposed timeline under review and be willing to flex it as needed. Proceeding to the next stages while issues remain unresolved would be detrimental to the long-term success and credibility of the project.

General comments on implementation timescale

The publication of the proposed timescale is welcome and provides stakeholders with greater certainty. The proposed implementation roadmap should also help software developers, advisers and taxpayers better understand the requirements and prepare for the changes ahead. We would encourage the Government to publish this roadmap as soon as possible.

While certainty is important, the timeline must remain flexible to address any issues identified at all phases and changes implemented in a holistic manner. For instance, it would not be advisable for the close companies section of the computation to be updated in isolation from the outcome of the separate consultation for reporting company payments to participators³. Where issues arise, adequate time should be allowed to address them fully before progressing to subsequent stages.

The proposed changes represent a shift in the way Corporation Tax data and information is recorded, structured, and analysed by companies. The accuracy and consistency of presentation will become increasingly important, and may require some companies to review day to day processes to ensure that they are collecting all the necessary information during an accounting period in an accessible format, rather than retrospectively gathering information after the year end. It should be recognised that this could require significant shifts in behaviour and systems and increased compliance costs for companies. The challenge of implementing the proposed changes should not be underestimated.

2.3 Question 2: Will the proposed approach of a limited roundtable participation provide effective coverage?

2.4 Potentially, provided HMRC ensures that the appropriate stakeholders and subject matter experts are represented within the roundtables.

The effectiveness of the roundtable approach will depend heavily on how participation is managed, including:

- how HMRC determines attendance at roundtables;

³ <https://www.gov.uk/government/consultations/reporting-company-payments-to-participators/reporting-company-payments-to-participators-modernising-the-reporting-framework>

- whether attendees have enough expertise in the subject matter;
- whether participation is prioritised based on relevant expertise and experience, rather than solely on a first come, first served basis, where the roundtable is oversubscribed; and
- whether attendees are given sufficient time to review materials in advance.

Our main concern relates to the extent of the time commitment required to participate in the roundtables. There are 19 separate 'sections', each with its own monthly roundtable, resulting in approximately 114 meetings over a 6-month period (assuming that all proposed 'sections' go ahead). Given the volume of roundtables taking place, stakeholders with relevant expertise across multiple areas may need to prioritise which roundtables they attend given the time commitment of attending the meetings and any preparatory work needed. This creates a risk that HMRC may not receive valuable input from individuals who are unable to participate across all relevant roundtables.

Meetings also appear to be concentrated within the final week or two weeks of each month, rather than being spread evenly throughout the month. This condenses both preparation and participation into a short period and may reduce attendance and engagement levels, particularly with those involved directly in Corporation Tax compliance work. In addition, the roundtables are taking place when those in practice are at their busiest, with filing deadlines falling at month end. If it was necessary to condense the meetings into a one or two week period each month, it would have been preferable for these to take place earlier, ideally in the early to middle part of the month, when those in practice are under less pressure and are more likely to have time available. There is a high risk that HMRC has missed opportunities to obtain technical feedback from those working in practice and therefore increased the risk of issues being overlooked and needing to be revisited at a later date.

Although each session may only last one hour, meaningful participation requires significant preparation. To provide meaningful feedback, attendees must carefully review draft materials and consider potential issues and unintended consequences to be discussed during the session. Where stakeholders are attending multiple roundtables in the same week, it may become increasingly difficult to contribute meaningfully.

HMRC intends for documents to be circulated approximately five days before each roundtable, which may not provide sufficient time for attendees to review complex technical points alongside existing work commitments, particularly where multiple roundtables are held within a single week. In some cases, there may be several roundtables on the same day. This was especially challenging during the initial round of meetings (April 2026), when invitations were circulated at relatively short notice.

Overall, while a limited roundtable approach may be workable, its eventual success will depend on ensuring appropriate representation and sufficient time for stakeholders to engage meaningfully. The effectiveness of the roundtables will also depend on how HMRC considers the constructive feedback provided by external stakeholders.

We recommend that HMRC keeps the approach under review and ensures it receives the input needed before progressing to the next stage.

- 2.5 **Question 3: Do you agree that 12 months from receipt of full prescription requirements is enough time to deliver finalised products? If not, explain your reasoning.**
- 2.6 We believe that software providers are best placed to assess whether the proposed 12-month period is sufficient to deliver finalised products.

The feasibility will depend heavily on the quality, clarity, and completeness of the information provided to stakeholders. There needs to be an element of flexibility (see comments in Questions 1 and 2 regarding the importance of only proceeding to this stage once all issues have been identified and addressed).

There are several significant policies expected to be introduced over the next few years that will impact on the tax practitioner community, which in recent years has had to manage the implementation of basis period reform, Making Tax Digital for Income Tax and additional personal tax return disclosures for company directors. Some of these are noted in the consultation document, but another example is mandatory e-invoicing which is expected to be introduced from April 2029. Software providers will need to begin developing solutions significantly earlier and have software ready well in advance of the mandate date to allow taxpayers sufficient time to adopt e-invoicing. As a result, the prescription of Corporation Tax computations and e-invoicing preparations are likely to overlap. These are both significant and resource-intensive changes, for software providers, HMRC, agents and taxpayers. There is a risk that software providers may not have sufficient capacity to deliver both effectively and on time. We would also note that where software providers are required to incur significant additional development and compliance costs without sufficient support or lead time from the Government, there is a risk that these costs will ultimately be passed on to taxpayers through increased software prices. This could increase compliance issues as taxpayers may look for cheaper alternatives to reduce their cost of compliance. In the case of smaller companies, additional compliance costs could have an impact on their ability to continue trading.

We recommend that HMRC continues to engage closely with software providers throughout the build and test phase to assess whether the proposed 12-month period is and remains achievable. It is important that the relevant schema for software providers is sufficiently clear as any rejection of Corporation Tax returns by HMRC causes additional delays and costs for companies.

2.7 [Question 4: Is a 12-month pilot phase sufficient to identify and resolve implementation issues?](#)

2.8 We welcome the use of a live pilot phase, however, the proposed implementation date appears somewhat arbitrary, rather than, for example, aligning with the start of the Corporation Tax year on 1 April.

We would also welcome clarification on how the proposed 12-month live pilot phase is intended to work and apply in practice, in particular whether it will apply to all returns filed during the pilot period, regardless of the accounting period they relate to. Additional clarity on the treatment of amended returns would also be welcome.

If it is intended to apply to all returns filed during the pilot period, it will be important that taxpayers and software providers are given sufficient advance notice. Consideration will also need to be given to circumstances where historical data or disclosures are not readily available in the prescribed format.

For example, a company with a year end of 31 October 2026 filing its return on 31 October 2027 would likely fall within the proposed pilot period. In such cases, software changes and data mapping may need to be implemented retrospectively for accounting periods already substantially underway or closed, which could present significant challenges.

To give the live pilot the best chance of success, it may be more achievable to run the pilot from October 2027 to September 2029, providing a 24 month (or ideally extend to a 36 month live pilot period). While this may appear lengthy, the changes represent not only a change in how data and information is reported, but how it is collected and recorded. Based on discussions at the roundtables, some of the prescribed data may not currently be collected by taxpayers or may not be readily available in a format that can easily be extracted, mapped, and tagged. As a result, taxpayers may need time to implement new processes, controls, and systems

to collect the additional information required on an ongoing basis. Attempting to apply these requirements retrospectively to accounting periods that are already underway or closed could prove highly burdensome.

A longer live pilot period would allow companies sufficient time to select and implement finalised software following the test and build stage, and to adapt to any additional information or reporting requirements to collect the information in real time, rather than relying on manual adjustments after the year end. It would also provide a more realistic demonstration of how it will operate in practice.

3 Enforcement measures

3.1 Question 5: Do you foresee any issues, risks, or unintended consequences from the proposed Approved Corporation Tax Software Product List?

3.2 We recognise the policy intent behind introducing an Approved Corporation Tax Software Product List (the list). The list could support taxpayers, particularly unrepresented businesses, in selecting appropriate software.

However, there are a number of areas that warrant further consideration:

Corporation Tax returns are typically filed up to 12 months after the end of an accounting period and compliant software must be in place before the relevant filing. However, in practice, to ensure the administrative burden is kept to a minimum, compliant software should be available from the start of an accounting period. Without sufficient early availability, ideally 24–36 months ahead of any mandate, there is a risk that taxpayers and agents will be required to apply the prescribed corporation tax computation requirements to accounting periods that are already underway or closed. This could prove highly burdensome (as noted in our response to Question 4).

There is also a risk of disruption if taxpayers are required to switch software mid-accounting period or make changes retrospectively. This could potentially result in rejected Corporation Tax returns if not handled correctly.

There is a risk of uncertainty and confusion if software products are updated, added or removed from the list. This could be particularly challenging for unrepresented taxpayers who may rely heavily on the list for reassurance.

It will be important for HMRC to clearly define the criteria for software inclusion on, and removal from, the list. For example, under Making Tax Digital (MTD), the ability to file via HMRC APIs is the only requirement for listing, the accuracy and broader functionality is not checked. Greater transparency is needed on what HMRC has assessed, what it has not assessed, and the standards software must meet both to gain entry to, and remain on, the list.

It will also be important that HMRC clearly defines how decisions to include and remove providers from the list are made, how taxpayers are notified, what taxpayers are expected to do if their software provider is removed, within what time frame, and the respective responsibilities of taxpayers and software providers. The following should be considered:

- The list should be made available with sufficient lead time for taxpayers and agents to implement compliant software before the mandate. We would suggest a minimum of 24 months, aligned to the start of an accounting period (for example, a company with an October 2027 year end will have a October 2028 filing deadline and would ideally have compliant software from October 2026).
- The approved list should include sufficient filtering functionality similar to that available for Making Tax Digital (MTD) for Income Tax to allow taxpayers to identify whether software meets their requirements

(for example, R&D claims, intangibles, group loss relief, and other specific reliefs or reporting requirements). This could include free or low cost options, so that comparisons can be made between cost and the relevant functionality of the software options.

- Where software providers have compliant solutions in development, this should be clearly indicated alongside expected release dates, particularly where a taxpayer's existing software is not yet compliant but is expected to become compliant before filing deadlines.
- HMRC should also monitor providers with outstanding updates. Experience from the MTD for Income Tax software tool suggests this would be beneficial. Early versions of the tool only displayed software that was immediately available, and did not include software currently in development. This created gaps where taxpayers could not identify products expected to meet their needs in time for mandation. The later introduction of "ready now" and "in development" labels was much more helpful. A similar approach should be adopted here, including indicative timescales for functionality currently in development.
- Consideration should also be given to improving the user journey. For example, the MTD software tool does not initially ask taxpayers what functionality they require (for example, record keeping, quarterly updates, tax return submission, or bridging functionality), despite this being one of the most important considerations for users. Similar filtering or upfront questioning could reduce confusion and improve usability, particularly for unrepresented taxpayers.
- The list should be regularly updated, with HMRC responsible for maintaining and validating the information presented.
- Communication will be important, particularly for unrepresented taxpayers. HMRC should clearly communicate changes to the approved list, the respective responsibilities of HMRC, software providers, agents, and taxpayers. For example, where software pricing changes or new functionality becomes available, there should be clear expectations regarding when software providers must notify HMRC and when the list will be updated.
- Clear guidance should also be provided to software providers regarding how legislative changes should be managed, including expectations, responsibilities, and implementation timelines. This guidance should also be accessible to agents and taxpayers.
- Consideration should be given to how warnings, remediation periods, or potential removal from the approved list are communicated. For example, where software providers are issued with warnings and opportunities to correct deficiencies, this should be visible to taxpayers to reduce the risk of businesses selecting software that may later become non-compliant. Clear guidelines and escalation processes would help software providers understand their responsibilities and the potential consequences of non-compliance.

3.3 Question 6: Do you see any practical challenges in validating only the prescribed sections of software that have been updated, rather than re-validating the entire product? Please explain and, where possible, provide examples

3.4 A key challenge is that changes to individual prescribed sections may have wider system implications beyond the immediately amended area. Even where updates appear narrowly defined, they may affect XBRL tagging structures, data mappings, validation logic, and calculations. There is a risk that partial re-validation may not fully identify unintended interactions across the broader computation.

There is also a practical challenge around management of updates and timing. It is not yet clear how quickly software providers will be expected to implement and re-validate updates following legislative changes. Without clearly defined timelines, there is a risk of uneven implementation across the market. Which could cause confusion and uncertainty for all stakeholders.

While a targeted re-validation approach is sensible in principle, its effectiveness will depend on how this process is managed and unintended consequences are identified.

3.5 **Question 7: Do you have any concerns about the proposal to block submissions that do not meet the software standard?**

3.6 Yes.

The consultation document states that:

“HMRC could revoke the key, notify affected users so they can move to a compliant alternative.”

This could be very disruptive and increase the compliance costs for companies.

HMRC will need to ensure that software providers are required to support the transition of necessary data so that companies are not required to retrospectively reconstruct data or make amendments as a result of changing software providers.

The consultation documents states that:

“Temporary removal from the Approved Corporation Tax Software Product List: If the developer does not respond or fails to engage, their product may be temporarily removed from the HMRC-approved software list. Taxpayers (and agents) using the affected software would be notified and advised to consider alternative, compliant products for future submissions. This is designed to target the developer, not adversely affect the taxpayer, ensuring fairness and minimising disruption.”

We do not agree that this would minimise disruption. Changing software providers could be highly disruptive and expensive for some companies, particularly where the same provider is used for both accounting and tax. In some cases, changing software providers could require changes to day-to-day operations and internal processes.

Additional support should therefore be provided to affected taxpayers, and taxpayers should not be penalised where filing deadlines are missed due to their software provider being removed from the list or where software becomes non-compliant outside the taxpayer’s control.

It will also be important to ensure that taxpayers required to change software providers do not move to another provider that has already been issued with warnings and may also be at risk of removal from the list, as this could further increase disruption and costs for taxpayers.

Clear guidance should be provided on expectations and responsibilities of HMRC, software providers, agents, and taxpayers. In particular, further clarification would be helpful regarding:

- what constitutes a reasonable notice period for taxpayers to change software providers;
- whether software providers will be required to cooperate with transitions;
- the minimum data and information transfer requirements during a transition; and
- how historical data will be transferred, accessed, and retained to ensure taxpayers can continue to comply with record-keeping requirements.

3.7 Question 8: Do you have any comments on the proposed approach of a unique identifier for each product, including any operational or security considerations we should take into account?

3.8 We believe that software providers, Companies House, HMRC and the Government are best placed to assess the operational and security considerations of the unique identifier.

However, we would note that the unique identifier, from our understanding, may create a single point of failure within the filing process. As the identifier would effectively act as a control for submission, and could result in large-scale disruption, including the potential blocking of otherwise compliant taxpayer returns.

There should be clear guidance on what taxpayers should do in different circumstances to avoid panic on submission on or close to submission deadlines. This guidance should be issued before the live pilot phase.

In addition, taxpayers should not be penalised where a submission error or failure occurs that is beyond their control.

3.9 Question 9: If bridging software is used, would users need to be informed in advance of key revocation?

3.10 We believe that software providers, Companies House, HMRC and the Government are best placed to assess the operation and security considerations of the unique identifier. However, in many cases, bridging software may be used as a cost effective format for smaller, potentially micro companies who either do not require or have the resources to pay for more sophisticated software. The cost implications of any potential revocation could be more significant for such businesses if they needed to change software because of key revocation.

3.11 Question 10: Do you have any comments on the proposed multi-step process (review, warning, temporary removal from the whitelist, gateway rejection and possible publication on a block list) appropriate to address non-compliance?

3.12 Clear guidance will be needed from the outset so all stakeholders can understand their responsibilities and consequences of non-compliance, including the timescales involved. Clear procedures and processes should be put into place. These should include clear deadlines and expectations of all stakeholders, including HMRC.

While enforcement is intended to be targeted at software providers, the practical effect of deactivating a product identifier is that taxpayers may be unable to submit returns. This raises questions of proportionality, particularly where issues arise due to technical failures, implementation delays, or partial non-compliance rather than deliberate misconduct. We would also draw attention to the increased Corporation Tax penalties from April 2026, which would lead to increased penalties.

There is also a need for clarity on transitional arrangements where a product identifier is revoked during a filing period. Further detail would be helpful on how taxpayers with in-progress returns, especially during peak filing periods, would be supported.

We would welcome further detail on governance arrangements, including how decisions to revoke or block identifiers will be made, whether there will be an appeals or review mechanism, and how HMRC will ensure communication of warnings and removal from the list to taxpayers and agents.

3.13 Question 11: Do you have any concerns with the proposal to introduce monetary penalties as a sanction for deliberate or repeated noncompliance by software providers?

3.14 It is important that any penalty regime is proportionate and clearly defined. Any penalties should reflect the nature and severity of the issue, including whether non-compliance arises from deliberate behaviour or from

implementation challenges. We would recommend that a more lenient soft touch approach to be adopted to penalties during the initial implementation period of the proposed changes.

It is also important to consider unintended impacts. For example, where compliance becomes disproportionately difficult or costly, there is a risk that providers may choose to exit the market altogether.

We would also expect any penalty regime to include appropriate appeal and review rights.

4 Safeguarding tagging accuracy

4.1 Question 12: Do you agree with the proposal to lock tags in software products to prevent users from altering them?

4.2 We agree with the principle of locking tags in software products to support consistency and standardisation of Corporation Tax computations.

However, this approach is only appropriate where HMRC can be confident that the underlying tagging framework is complete, accurate, and capable of capturing all relevant computation information. If locked tags are incorrect or incomplete, there is a risk that errors could be embedded at scale and become difficult to identify or correct.

This reinforces the need for robust testing, ongoing monitoring, and quick response and correction routes, where issues are identified. Clear guidance should be in place for software providers, agents, and taxpayers where tagging issues arise, and no party should be penalised where issues result from locked tags rather than user behaviour.

We would also expect clear escalation routes between HMRC, software providers and taxpayers to ensure that any issues can be addressed quickly and consistently across all affected products.

4.3 Question 13: Are there circumstances in which users should be permitted to edit or override locked tags? If so, what safeguards should be in place?

4.4 See our response to question 12

4.5 Question 14: What potential technical or operational challenges might arise from implementing locked tags in tax computation software?

4.6 See our response to question 12

4.7 Question 15: Could locking tags adversely affect usability or the flexibility required for accessibility adjustments? Please elaborate.

We are unaware of any specific issues regarding usability or flexibility required for accessibility adjustments. We would recommend that HMRC consults with the software industry on this point, alongside dialogue with HMRC's Additional Needs Working Group.

5 Mandatory online filing of amended company tax returns

5.1 Question 16: Are there any types of amendment that should be excluded from mandatory online filing? Please explain your reasoning

5.2 Overall, the proposed approach for mandatory online filing of amended company tax returns appears sensible.

However, consideration should be given to taxpayers who have been notified that their software does not meet the required standards. Where a change of software provider is required, in order to submit an amended return it may be difficult to comply with the deadlines for amendments. In such scenarios, allowing an alternative filing route or extension of the amendment deadline would be helpful.

Transitional rules should also apply where a taxpayer filed their original tax return before the final full prescription was mandated. In such cases, taxpayers should not be required to recreate the entire return where their software provider is, or was, non-compliant. In such cases, it may be necessary to permit some taxpayers to submit amendments via paper. This is also relevant where transitional arrangements between software providers require data to be re-entered.

We are aware of practical challenges mentioned in issue 112 of Agent Update⁴ in respect of amended Corporation Tax returns for companies with an extended accounting period, due to limitations with HMRC's legacy Corporation Tax system. Until these challenges are resolved (which may not be until a new Corporation Tax system replaces the legacy system), it may be difficult for companies to submit amended returns within the time period specified in Schedule 18 of Finance Act 1998. It would be helpful to better understand why approximately circa 5% of amendments are currently submitted via paper. There is likely a specific driver behind this behaviour. For example, this may be due to the need to provide additional information to HMRC. If that is the case, clear guidance should be provided on how and where to include supplementary information within tax returns and computations.

5.3 Question 17: Are there particular customer groups likely to be disproportionately affected? If so, please explain how.

5.4 Unrepresented taxpayers are likely to be disproportionately affected by these changes. They are more likely to be using software providers that do not meet the required standards and, as a result, are more likely to be required to change software providers. This may place an additional administrative and financial burden on these taxpayers. The Government should ensure that appropriate support is available, including for those taxpayers who have additional needs that may require access to HMRC's Extra Support Team.

To ensure smooth implementation, it will be important that HMRC provides adequate and accessible resources, well in advance of any mandate to support those with questions or practical difficulties, particularly unrepresented taxpayers.

For the avoidance of doubt, HMRC should ensure that the exemptions from online returns per HMRC manual COM60040 apply equally for amended returns.

5.5 Question 18: Do you agree that mandatory online filing for amendments from 1 April 2027 is reasonable? If not, what alternative date would you suggest?

As long as education campaigns start with sufficient time. There is a risk that advisors or taxpayers that have previously submitted amendments via paper returns may not know about the change, given that that April 2027 is less than 12 months away. An alternative could be to introduce the new requirement for accounting periods beginning on or after a specified date.

HMRC should ensure that filling amended returns is available via software providers.

⁴ <https://www.gov.uk/government/publications/agent-update-issue-112/issue-112-of-agent-update#CT35754>

6 Contact details

- 6.1 We would be pleased to join in any discussion relating to this consultation. Should you wish to discuss any aspect of this response, please contact us at atttechnical@att.org.uk.

The Association of Taxation Technicians

7 Note

- 7.1 The Association is a charity and the leading professional body for those providing UK tax compliance services. Our primary charitable objective is to promote education and the study of tax administration and practice. One of our key aims is to provide an appropriate qualification for individuals who undertake tax compliance work. Drawing on our members' practical experience and knowledge, we contribute to consultations on the development of the UK tax system and seek to ensure that, for the general public, it is workable and as fair as possible.

Our members are qualified by examination and practical experience. They commit to the highest standards of professional conduct and ensure that their tax knowledge is constantly kept up to date. Members may be found in private practice, commerce and industry, government and academia.

The Association has more than 10,000 members and Fellows together with over 7,000 students. Members and Fellows use the practising title of 'Taxation Technician' or 'Taxation Technician (Fellow)' and the designatory letters 'ATT' and 'ATT (Fellow)' respectively.