

MAY 2026 EXAMS

ATT CHIEF EXAMINER'S COMMENTS

Congratulations to all exam candidates who passed an exam at the May 2026 session.

This was clearly a challenging exam session for many exam candidates due to unexpected issues with the new exam software.

I would like to assure those who did manage to attempt the exams that additional procedures were put in place to ensure that as fair a result as possible could be awarded to each candidate.

Additional procedures included:

- Closer than usual oversight of the detailed marking procedure by me as Chief Examiner, including a detailed look into issues raised by individual examiners and moderators whilst marking
- Scaling of marks for candidates who attempted at least 50% of the technical marks. It was determined that 50% was an appropriate point where candidates had been able to show their capability even if they had been unable to complete the whole exam.
- Special consideration adjustments were made where candidates were affected by the performance of the exam software.
- There was additional governance oversight from the Examination Steering Group to ensure that candidates were treated as fairly as possible.

In addition to these procedures a standard moderation took place to ensure that examiners had marked fairly and accurately during the process.

For those who had difficulties such that they could not attempt the exam or were unsuccessful at this attempt, I wish you well in the additional exam session at the end of July or at the November session.

In spite of the issues the examiners and I were happy to note a positive impact ie that the less open book nature of the exam has resulted in better preparation for the exams by many candidates. We specifically noted less regurgitation of study materials and a greater application of knowledge to the given scenario.

This is the key to success and is clearly the approach taken by well-prepared candidates.

We look forward to welcoming many new members into the Association of Taxation Technicians.