

ATT EXEMPTION FORM

Many of you have spent time studying towards qualifications other than ours and we're keen to take that into account when you study with us. It's important that we strike a balance between recognising other studying which you may have done and ensuring that you are equipped with the right level of technical knowledge to work as a taxation technician.

If you are a fully qualified member of any of the following professional bodies you may be eligible for an exemption from an ATT paper, as outlined in the table over the following pages. There are a couple of general points that you should be aware of regarding some exemptions:

- Where another professional body offers papers covering non-UK taxation, exemption can only be considered where a paper set by that body has been passed covering the UK tax syllabus.
- In some cases, reference is made to applicants who are fully-qualified members of the other professional body – this applies at the time of application for the exemption. In these cases, it is considered that full membership implies a significant achievement and an ongoing level of CPD.
- Where exemptions are granted to such applicants, there is no time period within which the relevant paper set by that professional body must have been passed.

Once awarded an exemption will not expire.

You must apply for your exemption before the closing date for your final written paper if you are sitting in a modular way or all papers at one sitting.

ATT reserves the right to change its exemption policy at its discretion.

PERSONAL DETAILS

Student Number:

Forename(s):

Surname:

Home address:

Postcode:

E-mail:

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QUALIFICATION	CONDITION	EXEMPTION	TICK
ASSOCIATION OF ACCOUNTING TECHNICIANS (AAT)	Passed all exams and eligible for membership	Principles of Accounting Computer Based Examination	£85 <input type="checkbox"/>
ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS (ACCA)			
ASSOCIATION OF INTERNATIONAL ACCOUNTANTS (AIA)			
CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS (CIMA)			
CHARTERED INSTITUTE OF PUBLIC FINANCE AND ACCOUNTANCY (CIPFA)			
THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES (ICAEW)			
INSTITUTE OF CHARTERED ACCOUNTANTS IN IRELAND (ICAI)			
INSTITUTE OF CHARTERED ACCOUNTANTS IN SCOTLAND (ICAS)			
ACCOUNTING TECHNICIANS OF IRELAND (ATI)			
INSTITUTE OF CHARTERED ACCOUNTANTS IN AUSTRALIA (ICAA)			
INSTITUTE OF CHARTERED ACCOUNTANTS IN NEW ZEALAND (ICANZ)			
SOUTH AFRICAN INSTITUTE OF CHARTERED ACCOUNTANTS (SAICA)			
INSTITUTE OF CHARTERED ACCOUNTANTS IN INDIA (ICAI)			

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QUALIFICATION	CONDITION	EXEMPTION	TICK
CHARTERED INSTITUTE OF TAXATION (CIOT)	Must have passed Advanced Technical Taxation of Individuals	Paper 1: Personal Taxation	£150 <input type="checkbox"/>
	Must have passed Advanced Technical Taxation of Owner-Managed Businesses	Paper 2: Business Taxation	£150 <input type="checkbox"/>
	Must have passed Advanced Technical Advanced Corporation Tax	Paper 4: Corporate Taxation	£150 <input type="checkbox"/>
	Must have passed Advanced Technical Inheritance Tax, Trusts & Estates	Paper 5: Inheritance Tax, Trust & Estates	£150 <input type="checkbox"/>
	Must have passed Advanced Technical VAT on UK Domestic Transactions, IPT & SDLT	Paper 6: VAT	£150 <input type="checkbox"/>
	Must have passed Advanced Technical VAT on Cross-Border Transactions & Customs Duties <i>and either;</i> Awareness <i>OR</i> Application and Professional Skills	Paper 6: VAT	£150 <input type="checkbox"/>
	INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES (ICAEW)	Passed all exams and eligible for membership <i>(must have passed Principles of Taxation and Financial Accounting and Reporting)</i>	Paper 2: Business Taxation and Paper 4: Corporate Taxation
<i>Must have passed Business Planning: Taxation</i>			
ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS (ACCA)	Passed all exams and eligible for membership <i>(must have passed F6 and P6 UK variant taxation papers)</i>	Paper 1: Personal Taxation and Paper 2: Business Taxation	£150 each <input type="checkbox"/>

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HM REVENUE & CUSTOMS (HMRC)	If you have satisfied the examination requirements for prospective fully trained inspectors on the TPDP Tax Professional Development Programme (or previously FT2/CPT/IDP or ITS2)	Paper 2: Business Taxation & Accounting Principles <i>and</i> Paper 4: Corporate Taxation	£150 each <input type="checkbox"/>
	If you have completed the VAT Legal and Technical Training	Paper 6: VAT	£150 <input type="checkbox"/>
ACCOUNTING TECHNICIANS IRELAND (IATI)	Passed all exams with over 50% in each paper	Paper 2: Business Taxation	£150 <input type="checkbox"/>
INSTITUTE OF CHARTERED ACCOUNTANTS IN IRELAND (ICAI)	Passed all exams and eligible for membership	Paper 2: Business Taxation	£150 <input type="checkbox"/>
	ICAI FAE Elective – Advanced Taxation paper <i>Only the Northern Ireland variant grant eligibility for these credits.</i>	Paper 2: Business Taxation <i>and</i> Paper 4: Corporate Taxation	£150 each <input type="checkbox"/>
INSTITUTE OF CHARTERED ACCOUNTANTS IN SCOTLAND (ICAS)	Passed all exams and eligible for membership	Paper 2: Business Taxation	£150 <input type="checkbox"/>
SOLICITOR OR BARRISTER OR ADVOCATE IN THE UK OR REPUBLIC OF IRELAND	If you have passed the examination requirements to become a solicitor or barrister or advocate in the UK or Republic of Ireland (LPC/BVC/BPTC/SLC)	Computer Based Examination in Law	£85 <input type="checkbox"/>
THE SOCIETY OF TRUST AND ESTATE PRACTITIONERS (STEP)	If you have passed (a) the Taxation of Trusts and Estates paper within the STEP diploma programme <i>OR</i> (b) the fast-track STEP diploma for accountants and tax practitioners (trusts and estates)	Paper 5: Inheritance Tax, Trusts & Estates	£150 <input type="checkbox"/>

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AMOUNT TICK APPLICABLE

One Exemption **£150** Two Exemptions **£300** Three Exemptions **£450**

Law Computer Based Examination **£85**

Principles of Accounting Computer Based Examination **£85**

£ **Total Amount**

DECLARATION

I wish to apply for a exemption, I have supplied documentary evidence to support my application and I understand that a fee is payable. I understand that this application fee is **NON-REFUNDABLE** (unless the application is unsuccessful) and is payable in addition to the entry fee for any ATT examination papers I apply to sit. I am aware that submission of this form does not constitute entry to any ATT examination, which requires a separate application and fee.

Signature:

Date:

PAYMENT

BACS / Internet Payment (UK Banks only). Date paid _____

Account Name: ASSOCIATION OF TAXATION TECHNICIANS

Sort Code: 40 - 05 - 20

Account Number: 61722719

Your reference: _____

We recommend using a combination of your surname and what the payment is for, e.g. "Surname Exemption" to help us properly allocate your payment when we receive it.

Please return this form to:
Association of Taxation Technicians
30 Monck Street, London SW1P 2AP | E: education@att.org.uk