

# CHOICES

Format and syllabus grids for  
Certificate Papers and Computer Based  
Examinations

May and November 2019



# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

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# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

### Format of Certificate papers

Each Certificate paper is three and a quarter hours in length. The first quarter of an hour is designated as reading time. You then have three hours to answer both the Part I and Part II questions.

You are permitted to read and annotate your Part II question paper during the 15 minutes reading time.

Part I of the paper is printed in a separate question and answer booklet. You are NOT permitted to open this Part I question and answer booklet until the Presiding Officer says the 15 minutes reading time is over.

Calculators may be used during reading time.

You will only be allowed to start writing your answers when the Presiding Officer informs you of the end of the reading time.

Questions will not be set which require knowledge of:

- any statute receiving Royal Assent or any statutory instrument made on or after 1 September 2018;
- with the exception of Inheritance Tax, any legislation repealed or superseded prior to 1 September 2018;
- any case reported on or after 1 September 2018.

Questions may be set:

- on prospective legislation passed prior to 1 September 2018 even if it is not in force;
- on matters which are not specifically listed in the syllabus but which are related to topics within the syllabus (for example, accountancy principles for the computation of business income);
- on matters which require a knowledge of taxes which are not specifically within the syllabus of a particular paper but are within the syllabus as a whole.

Both the May and November 2019 examinations will be based on Finance Act 2018.

For Papers 3 and 6 in May and November 2019, international aspects of VAT will be restricted to those relating to jurisdictions outside of the EU.

Certificate papers are in traditional form with a mixture of computational and written questions and no question choice. The short-form questions carry marks of between two and four marks each and in total account for 40% of the available marks. There will therefore be between 10 and 20 such questions in each paper. The remaining available marks are accounted for by between three and five longer questions carrying from 10 to 20 marks each.

The overall objectives and specific learning outcomes for each of the papers are set out on pages 4 to 8.

# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

### Paper 1: Personal Taxation

#### **Overall objectives**

Successful completion of this paper will involve you being able to calculate an individual's income tax and capital gains tax liabilities and to demonstrate a sound understanding of how these liabilities are affected by an individual's residence and domicile status. You should also have a sound understanding of when these liabilities must be reported and paid and the implications of failing to meet these obligations. You should be aware of the legal and ethical issues connected with the taxation of individuals.

#### **Learning outcomes**

You should be able to demonstrate that you

- Are able to calculate the income tax payable by an individual
- Are able to calculate the capital gains tax payable by an individual
- Understand how an individual's residence and domicile status affects their personal tax liabilities
- Understand an individual's compliance obligations regarding their personal tax liability
- Understand the relevant professional ethics and legal issues when dealing with the tax affairs of individuals
- Are able to communicate with clients and colleagues in a professional manner in written correspondence

### Paper 2: Business Taxation

#### **Overall objectives**

Successful completion of this paper will involve you being able to calculate the profits and gains assessable in respect of both incorporated and unincorporated businesses, and the corporation tax payable by incorporated businesses. You should also have a sound understanding of the compliance obligations affecting businesses, including those relating to VAT and national insurance. You should be aware of the legal and ethical issues connected with the taxation of businesses.

#### **Learning outcomes**

You should be able to demonstrate that you

- Are able to calculate the profits assessable in respect of a business
- Are able to calculate the chargeable gains incurred by, or in respect of, a business after taking account of any available reliefs
- Are able to calculate the corporation tax payable by an incorporated business
- Understand the compliance obligations affecting businesses, including those relating to VAT and national insurance
- Understand the relevant professional ethics and legal issues when dealing with the tax affairs of businesses
- Are able to communicate with clients and colleagues in a professional manner in written correspondence

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## ASSOCIATION OF TAXATION TECHNICIANS

### Paper 3: Business Compliance

#### *Overall objectives*

Successful completion of this paper will involve you being able to demonstrate a sound knowledge of, and be able to calculate, employment income, national insurance and VAT in respect of a business and its employees. You should also have a sound understanding of a business's obligations regarding payroll administration, VAT compliance and the construction industry scheme, and the implications of failing to meet those obligations. You should be aware of the legal and ethical issues connected with business compliance.

#### *Learning outcomes*

You should be able to demonstrate that you

- Are able to calculate the employment income assessable on a business's employees
- Are able to calculate the national insurance payable by employees and employers
- Are able to calculate the amount of VAT payable by a business to HM Revenue & Customs
- Understand the compliance obligations for a business regarding payroll administration
- Understand the compliance obligations imposed by the construction industry scheme
- Understand the VAT compliance obligations for a business
- Understand the implications of a business failing to meet its compliance obligations regarding payroll, construction industry or VAT administration
- Understand how to record transactions in financial statements
- Understand the relevant professional ethics and legal issues when dealing with business compliance
- Are able to communicate with clients and colleagues in a professional manner in written correspondence

### Paper 4: Corporate Taxation

#### *Overall objectives*

Successful completion of this paper will involve you being able to calculate a company's corporation tax liability. You should have a sound understanding of the tax issues relating to different types of corporate structures throughout their business lifecycle, including incorporation, extraction of funds, operating as a group or overseas, and on their eventual disposal. You should also have a sound understanding of when a corporate business's tax liability must be reported and paid. You should be aware of the legal and ethical issues connected with corporate taxation.

#### *Learning outcomes*

You should be able to demonstrate that you

- Are able to calculate a company's corporation tax liability
- Understand the tax implications of incorporating a company
- Understand the tax implications of extracting profits from a company
- Understand the tax implications of disposing of a business or a share of a business
- Understand the tax implications of corporate group structures
- Understand the corporation tax implications of trading abroad
- Understand the tax implications of different types of companies and corporate structures
- Understand the compliance obligations affecting a corporate business
- Understand the relevant professional ethics and legal issues when dealing with corporate taxation
- Are able to communicate with clients and colleagues in a professional manner in written correspondence

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## ASSOCIATION OF TAXATION TECHNICIANS

### Paper 5: Inheritance Tax, Trusts & Estates

#### **Overall objectives**

Successful completion of this paper will involve you having a sound understanding of how an individual's inheritance tax liability is calculated and how this is affected by an individual's domicile status. You should understand the legal and tax implications of using trusts. You should understand how to calculate the tax liability incurred by the executors in respect of the administration of an estate and the law relating to wills and intestacy. You should also understand the compliance obligations relating to inheritance tax, trusts and estates. You should be aware of the legal and ethical issues connected with inheritance tax, trusts & estates.

#### **Learning outcomes**

You should be able to demonstrate that you

- Are able to calculate the inheritance tax payable by an individual
- Understand how an individual's domicile affects their inheritance tax liability
- Are able to calculate the tax payable in respect of a trust
- Are able to calculate the tax liability incurred by the executors in respect of the administration of an estate
- Understand the compliance obligations relating to inheritance tax, trusts and estates
- Understand the relevant professional ethics and legal issues when dealing with inheritance tax, trusts and estates
- Are able to communicate with clients and colleagues in a professional manner in written correspondence

### Paper 6: Value Added Tax

#### **Overall objectives**

Successful completion of this paper will involve you being able to calculate a trader's VAT liability. You should understand the VAT implications of supplying or purchasing land and buildings or construction services and should also have a sound understanding of a trader's VAT compliance obligations. You should be aware of the legal and ethical issues connected with VAT.

#### **Learning outcomes**

You should be able to demonstrate that you

- Are able to calculate the amount of VAT payable by a trader
- Understand the VAT implications of a trader supplying or purchasing land and buildings or construction services
- Understand a trader's VAT compliance obligations
- Understand the relevant professional ethics and legal issues when dealing with VAT
- Are able to communicate with clients and colleagues in a professional manner in written correspondence

# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

### Format of Computer Based Examinations

There are three CBEs: one in Professional Responsibilities & Ethics, one in the Principles of Accounting, the other in Law.

Each of these CBEs will be of one-hour duration and will be made up of two different types of question:

- Multiple choice questions – where you will be required to identify one correct response from a choice of four.
- Multiple response questions – where you will be required to identify several correct responses from a choice of up to six.

Each question type is worth one mark.

You will be allocated the relevant number of questions to answer within the hour permitted for each CBE. At least 60% of the responses to the questions must be correct to pass each CBE. The questions for a CBE will be randomly selected before you start the test. This means that each CBE will be unique.

Some sample questions will be provided before the start of the actual CBE in order to allow you to familiarise yourself with the format of the examination.

The objectives for each of the CBEs are set out on page 8.

The process for applying for and sitting the CBEs is different from that for the Certificate Papers. You should refer to the specific information on the ATT website:

<http://www.att.org.uk/students/examinations/computer-based-examinations>

### ATT publications

#### ***Essential Law for Tax Practitioners***

This contains all the law examinable in the Certificate papers and the law CBE. Examinations will be based on the fifth edition, published in 2018.

The topics examinable in each of the Certificate papers, where appropriate, are included in a detailed syllabus in the following pages.

#### ***Professional Responsibilities and Ethics for Tax Practitioners***

This contains all the ethics examinable in the Certificate papers and the Professional Responsibilities and Ethics CBE.

Examinations will be based on the fourth edition, published in October 2017.

The topics examinable in each of the Certificate papers, where appropriate, are included in a detailed syllabus in the following pages.

#### ***Principles of Accounting***

This contains all the accounting examinable in the Certificate papers and the Accounting CBE. Examinations will be based on the third edition published in 2018.

The topics examinable in each of the Certificate papers, where appropriate, are included in a detailed syllabus in the following pages.

All of the above manuals can be purchased online through the ATT shop on the ATT website <http://association-of-taxation-technicians.myshopify.com/collections/all>

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## ASSOCIATION OF TAXATION TECHNICIANS

### Computer Based Examination in Professional Responsibilities & Ethics

#### **Overall objectives**

Successful completion of this CBE will involve you being able to demonstrate your understanding of the ethical framework within which a taxation practitioner operates and their legal obligations regarding money laundering.

#### **Learning outcomes**

You should be able to demonstrate that you

- Understand the ethical framework within which a taxation practitioner operates, by reference to the Association's rules and guidelines
- Understand a taxation practitioner's obligations regarding money laundering

### Computer Based Examination in Principles of Accounting

#### **Overall objectives**

Successful completion of this CBE will involve you being able to demonstrate your understanding of those areas of accounting that are likely to impact upon a tax practitioner's duties. You should understand how accounting applies to sole traders, partnerships and companies, and how users of accounts can analyse performance of a business.

#### **Learning outcomes**

You should be able to demonstrate that you

- Understand the purpose of financial statements and how they help different users
- Understand how to prepare a trial balance and financial statements (including a cashflow statement)
- Understand how to make post trial balance adjustments

- Understand the differences between financial statements for sole traders, partnerships and companies
- Understand the regulatory framework governing the financial statements of companies
- Understand how to account for tax in financial statements
- Understand how to calculate and analyse performance indicators

### Computer Based Examination in Law

#### **Overall objectives**

Successful completion of this CBE will involve you being able to demonstrate your understanding of those areas of the law that are likely to impact upon a taxation practitioner's duties, including the legal framework within which they will operate. You should also understand the law relating to businesses, property, trusts, wills and intestacy.

Scottish candidates may present answers based on Scottish legal equivalents within the syllabus.

#### **Learning outcomes**

You should be able to demonstrate that you

- Understand the legal framework within which a taxation practitioner operates
- Understand the law relating to partnerships
- Understand the law relating to companies
- Understand the legal issues involved in the disposal of a business
- Understand the law relating to property
- Understand the law relating to intellectual property
- Understand the law relating to trusts, wills and intestacy

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## ASSOCIATION OF TAXATION TECHNICIANS

### Detailed Syllabus

The tables on the following pages show the subjects which are within the syllabuses of the six Certificate papers. The tables also show the specific areas and specialised matters which are specifically excluded from the syllabus. Recent changes to the syllabus are shown in bold type.

For each paper, the required depth of knowledge is indicated:

#### ***P = Principles***

You will be expected to have an awareness that a provision exists and its main thrust, without necessarily knowing the details of the provision. For example, you will be expected to be aware of the concept of domicile and how it can affect liability to tax, but you would not be required to advise on the steps which would be required to acquire a domicile of choice.

#### ***C = Computational***

You will be expected to calculate a liability from data already provided. You might, for example, be provided with data about the receipt of qualifying care relief and asked to calculate the amount chargeable to tax. You would not, at this level, be expected to comment on the detailed requirements in order to obtain the relief.

#### ***D = Details***

You will be expected to know the detail of legislative provisions and be able to explain them to others, whether clients, colleagues or the authorities.

The syllabus grids that follow are for the 2019 examinations.

# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

### Income Tax

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Accrued income scheme	C				C		
Administration	D	D	P	D	D		
Allowances	D	P	P				
Appeals	P	P		P	P		
Basis periods		D		P			
Benefits and expenses	D		D	P			
Capital allowances – P&M		D		P		P	
Cap on Income Tax reliefs	C	C					
Charities – Gift Aid, Gifts of assets and Payroll giving	D		D				
Compliance checks	P	P		P	P		
Construction Industry Scheme			D				
Deceased person's estate							
– Tax position of beneficiaries	C				D		
– Tax position of estate					D		
Deeds of Variation					D		
Domicile	P		P		P		
Double taxation relief	C						
EFRBS							X
Employee trusts							X
Employment income and expenses	D		D				
Enterprise Investment Scheme – reliefs for individuals	D						
Entertainers and sportsmen							X
Farmers							
– Averaging		D					
– Herd Basis		P					
Foreign income	D						
High income child benefit charge	C						
Incorporation of a business				D			
Individual Savings Accounts – tax position of individuals	D				C		
Interest on late payment of tax	D	D	P	P	D		
Interest paid	D						
IR35 – Provision of services through an intermediary			D	D			

# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

### Income Tax (Continued)

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Life Policies – tax position of individual investor	C						
Limited Liability Partnerships				P			
Lloyd’s underwriters							X
Making Tax Digital							X
Marriage, separation and divorce and civil partnerships	D						
Married couples – income from jointly owned businesses		P		P			
Miscellaneous income taxable on individuals	D						
Non domiciled individuals – UK tax position	D						
Offshore funds							X
Overseas employment and expenses	C		C				
Partnerships (excluding LLP’s)		D					
PAYE including penalties			D				
Payment of tax	D	D		P	D		
Payments to employees for restrictive covenants	D			D			
Penalties	D	D		P	D		
Pension contributors							
– Occupational pension schemes	D		D				
– Personal pension schemes	D						
Pension income	D						
Post cessation receipts and expenses		P		P			
Pre owned assets	C				D		
Pre trading expenditure		P					
Profits of trades and professions		D		P			
Property income	D				C		
Qualifying care relief	C						
Real estate investment trusts – tax position of investor	C						
Remittance basis	D						
Residence	C		P		P		
Savings income	D				C		
Savings Income (pre 2016/2017)							X
Scottish Income Tax	C		P				
Seed EIS (relief for individuals)	D						

# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

### Income Tax (Continued)

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Self employed/employee		P	D	D			
Self-Assessment	D	D		D	D		
Share schemes – employee’s tax position							
– Non tax-advantaged share schemes	D		D				
– Tax-advantaged share schemes							
• Company share option plans	D		D				
• Enterprise management incentives	D		D				
• Savings related schemes	D		D				
• Share incentive plans	D		D				
Share Schemes – Employer liability			D				
Simpler Income Tax		C		P			
Social investment tax relief	D						
Social security benefits – tax position of individuals	C						
Student loans – administration			D				
Tax Free Childcare scheme	D		P				
Tax Credits (including Working Tax Credits and Child Tax Credits)	C						
Tax rates	D	C	P	P	C		
Termination payments	D		D	D			
Trading losses		D		P			
Transactions in land – Anti Avoidance Provisions							X
Transactions in securities (other than taxation of accrued income of individuals)							X
Transfer of assets abroad							X
Trusts							
– tax position of beneficiaries	C				D		
– tax position of UK trusts					D		
Venture capital trusts – reliefs for individuals	D						
Welsh Income Tax							X

# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

### Capital Gains Tax / Corporation Tax on Capital Gains

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Administration	D	D		D	D		
Amalgamations and takeovers	C						
Anti-avoidance							X
Capital sums derived from assets	D						
Chargeable assets	D	C		C	C		
Chargeable persons	D	C		C	D		
Chattels/wasting assets	D	C		D	P		
Companies (disposals by)		C		D			
Compensation	D						
Compulsory acquisition of land							X
Connected persons	D	P		P	D		
Debts	D			P			
Deeds of Variation					D		
Demergers							X
Double taxation relief	C						
Enterprise investment scheme – deferral relief	D	P		P			
EIS-disposal relief	D						
Entrepreneurs' relief	D	D		D	D		
Estates					D		
Gifts/holdover relief	D	C		C	D		
Gilts and QCBs	D						
Groups of Companies				D			
Incorporation				D			
Indexation		C		C			
Insurance companies							X
Interest on late payment of tax	D	D		D	D		
Land							
– general	D	C		C	P		
– grant of short lease from short lease	C						
– part disposals	D	C		C			
Lloyd's underwriters							X
Losses on unquoted shares	D						
Miscellaneous cases within TCGA 1992 Part VI Ch IV							X
Negligible value claims	D						
No gain/no loss disposals	D	P		D	P		
Non-UK resident companies							X
Occasion of charge	D	C		C	D		
Offshore trusts							X

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## ASSOCIATION OF TAXATION TECHNICIANS

### Capital Gains Tax / Corporation Tax on Capital Gains (Continued)

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Oil and Mining industries							X
Options							X
Overseas elements eg remittance basis/ temporary non residence	D						
Partnership matters (excluding LLP's)		P					
Partnership matters (LLP's)				P			
Payment of tax	D	D		D	D		
Penalties	D	D		D	D		
Personal representatives					D		
Principal private residence	D				D		
Principles of computation	D	C		C	D		
Reorganisations and Reconstructions (share for share/share for QCB on takeover)	C			C			
Rollover relief		P		C			
Seed EIS – reinvestment relief	D	P		P			
Seed EIS – disposal relief	D						
Series of transactions	P						
Shares and securities	D	C		C	P		
Social investment tax relief	D						
Substantial Shareholdings				P			
UK Trusts					D		
Valuation	D			P	C		
Value Shifting							X
Venture Capital Trusts	D						

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## ASSOCIATION OF TAXATION TECHNICIANS

### Corporation Tax

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Accounting Periods		C		C			
Administration		D		D			
Anti-avoidance relating to change of ownership				P			
Anti-avoidance – sale and leaseback							X
Capital Allowances – P&M		D		D		P	
Close companies				D			
Company residence				P			
Computation of profits		C		C			
Controlled foreign companies							X
CT Self-Assessment		D		D			
Distributions				P			
Double tax relief				C			
Double tax treaties – OECD model							X
Financial instruments							X
FOREX							X
Group of companies, consortia – definition				C			
Group reconstructions and charges				P			
Group relief				D			
Income tax re company				C			
Insurance companies							X
Intangible fixed assets				P			
Interest on late payment of tax		D		D			
Interest/Loan relationships		C		D			
Investment companies				P			
IR35 – provision of services through an intermediary			C	C			
Liquidation/receivership							X
Losses		D		D			
Overseas branches & subsidiaries				C			
Payment of tax		D		D			
Patent box				P			
Penalties		D		D			
Property income		P		D			
Purchase of own shares				C			
Research and development				P			
Transfer pricing				C			
Unit/investment trusts							X

# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

### Inheritance Tax

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
A&M Trusts					D		
Accounts/returns					D		
Administration					D		
Agricultural property relief					D		
Annual exemption					D		
Anti-avoidance							X
Bare Trusts					D		
Business property relief					D		
Chargeable transfers					D		
Computation at death							
– on estate					C		
– recalculation for lifetime gifts					D		
Computation of lifetime transfers					D		
Debts					D		
Discretionary trusts – post-1974					D		
Discretionary trusts – pre-1974							X
Dispositions					D		
Domicile					D		
Double taxation relief					C		
Excluded property					D		
Exemptions					D		
Gifts at marriage					D		
Gifts of residue					D		
Gifts to charities					D		
Gifts with reservation of benefit					D		
Grossing up					C		
Heritage property					P		
Immediate post-death interest trusts					D		
Increase in thresholds					D		
Inter-spouse transfer					D		
Interest on late payment of tax					D		
Interest in possession trusts					D		
Intestacy					D		
Lex situs					P		
Liabilities					D		
Normal expenditure out of income					D		
Payment of tax					D		
Penalties					D		
Post-death variations					D		
Post-mortem reliefs					D		
Potentially exempt transfers					D		
Protective trusts					P		

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## ASSOCIATION OF TAXATION TECHNICIANS

### Inheritance Tax (continued)

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Quick succession relief					C		
Rates					C		
Related property					D		
Relevant property trusts					D		
Residence nil rate band					C		
Seven year accumulation period					D		
Small gifts exemption					D		
Taper relief					D		
Transfers of value					D		
Trusts for bereaved minors					D		
Trusts for the disabled					D		
Valuation					C		
Woodlands							X

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## ASSOCIATION OF TAXATION TECHNICIANS

### VAT

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Accounting and records		P	D	P		D	
Administration			D			D	
Agency							X
Annual Accounting			D	P		D	
Anti-avoidance/Blocking orders						P	
Bad debt relief			D	P		D	
Business/non-business – definition			P			D	
Capital goods scheme						C	
Cash accounting			D	P		D	
Charities						P	
Construction Services							
– definition						D	
– conversions and alterations						D	
– relevant residential/charitable purposes						D	
Default surcharge			D			D	
European law						P	
Exempt, reduced rate and zero-rated supplies		P	D	P		D	
Farmers flat rate scheme						P	
Flat rate scheme			C	P		D	
Government departments, local authorities and similar bodies							X
Groups of companies and group registration			P			P	
Imports and exports (non-EU)			P			D	
Input tax		C	D	C		D	
Interest on late payment of VAT			P			D	
International services			P			D	
Investigations							X
Land transactions							
– election to waive exemption						D	
– grants of an interest in land						D	
– standard rated supplies						D	
Liquidations							X
Making Tax Digital						P	
Partial exemption – override provisions							X
Partial exemption – ‘special methods’						D	
Partial exemption – standard method			C			D	
Payment of tax			D			D	
Penalties/Defaults			C			D	
Place of supply		P	P	P		D	
Refunds under 13th directive						P	
Registration/Deregistration		C	D	C		D	
Retail schemes			C			C	
Returns			D			D	
Self supply						P	

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## ASSOCIATION OF TAXATION TECHNICIANS

### VAT (continued)

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Supplies		<b>P</b>	D			D	
Taxable person		P	D	P		D	
Time of supply		P	D	P		D	
Tour operators' margin scheme							X
Transfer of going concern			D	P		D	
Value of supplies		C	C	C		D	
VAT Tribunal specific decisions						P	

# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

### National Insurance Contributions

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Administration		P	D				
Apprenticeship levy			<b>D</b>				
Benefits and expenses	P	P	D	P			
Classes of NIC	P	P	D	P			
Directors			D				
Employed/Self-employed		P	C	C			
Employment allowance		C	D	C			
Married women's reduced rate			P				
Maximum contributions and deferral	P	C	P				
Overseas Aspects							X
Payment of tax		P	D	P			
Share Options	P		D				
Statutory pay and leave			P				

# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

### Law

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Law CBE
Chapter 1 – The Nature of Law in the United Kingdom							✓
Chapter 2 – Pervasive Legal Concepts							✓
Chapter 3 – Constitutional and Administrative Law							✓
Chapter 4 – Legislation as a Source of Law							✓
Chapter 5 – Case Law as a Source of Law							✓
Chapter 6 – EU Law							✓
Chapter 7 – Criminal Law and Tort	✓	✓	✓	✓	✓	✓	✓
Chapter 8 – The Law of Property	✓				✓		✓
Chapter 9 – Land Law	✓						✓
Chapter 10 – The Law of Contract							✓
Chapter 11 – The Law of Contract: Specific Contracts							✓
Chapter 12 – Employment and Other Working Relationships	✓		✓				✓
Chapter 13 – Sole traders and partnerships		✓		✓			✓
Chapter 14 – The Law of Persons and Family Law	✓						✓
Chapter 15 - The Law of Gifts and Succession Law					✓		✓
Chapter 16 – Trust Law					✓		✓
Chapter 17 – Establishing and Managing a Trust					✓		✓
Chapter 18 – Company Law: The Basics		✓	✓	✓			✓
Chapter 19 – Company Law: Share and Loan Capital		✓	✓	✓			✓
Chapter 20 – Company Law: Sale of Shares and Assets		✓		✓			✓
Chapter 21 – Restructuring and insolvency							✓
Chapter 22– Reading Statutes (NOT examinable)							
Chapter 23 – Reading Cases (NOT examinable)							
Chapter 24 – Legal Reasoning (NOT examinable)							

# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

### Professional Responsibilities & Ethics (PRE)

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	PRE CBE
<b>Professional Rules and Practice Guidelines (PRPG) (2011)</b>							
Introduction to the PRPG							✓
Fundamental principles and member's obligations							✓
Practice governance							✓
New clients and engagement letters*	✓	✓	✓	✓	✓	✓	✓
Client service	✓	✓	✓	✓	✓	✓	✓
Conflicts of interest	✓	✓	✓	✓	✓	✓	✓
Other client handling issues	✓	✓	✓	✓	✓	✓	✓
Charging for services	✓	✓	✓	✓	✓	✓	✓
Complaints	✓	✓	✓	✓	✓	✓	✓
Ceasing to act	✓	✓	✓	✓	✓	✓	✓
Training and CPD							✓
Members in employment							✓
Documents and records							✓
Advertising, publicity and promotion							✓
Tribunals and advocacy							✓
Professional Indemnity Insurance							✓
<b>Professional Conduct in Relation to Taxation (2016)</b>							
Introduction to PCRT							✓
The fundamental principles and standards	✓	✓	✓	✓	✓	✓	✓
Tax returns	✓	✓	✓	✓	✓	✓	✓
Tax advice	✓	✓	✓	✓	✓	✓	✓
Irregularities	✓	✓	✓	✓	✓	✓	✓
Access to data by HMRC	✓	✓	✓	✓	✓	✓	✓
Voluntary disclosures under disclosure facilities							✓
DOTAS, follower notices, accelerated payment of tax and POTAS							✓
Tax evasion							✓
HMRC rulings and clearances							✓
Other interactions with HMRC							✓

# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

### Professional Responsibilities & Ethics (PRE)

*(continued)*

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	PRE CBE
<b>Anti money laundering guidance</b>							
Anti money laundering: regulatory framework							✓
Anti money laundering: money laundering offences							✓
Anti money laundering: regulated sector requirements							✓
Anti money laundering: reporting							✓
Anti money laundering: guidance for the tax practitioner							✓

#### \* Engagement letters

Engagement letters are included in the ethics manual in the chapter on new clients. However, the information included in the manual comes from paragraphs 1-89 of the separate document 'Engagement letters for tax practitioners' rather than the PRPG.

# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

### Principles of Accounting

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Acc CBE
Chapter 1 – Introduction to accountancy							✓
Chapter 2 – The accounting equation							✓
Chapter 3 – Double-entry bookkeeping							✓
Chapter 4 – The trial balance							✓
Chapter 5 – Final accounts preparation							✓
Chapter 6 – Accruals and prepayments							✓
Chapter 7 – Fixed assets and depreciation							✓
Chapter 8 – Further fixed assets – hire purchase, leasing, grants and intangibles				✓			✓
Chapter 9 – Stock							✓
Chapter 10 – Bad and doubtful debts							✓
Chapter 11 – Partnership accounts							✓
Chapter 12 – Regulatory framework							✓
Chapter 13 – Company financial statements and associated matters				✓			✓
Chapter 14 – Taxation in company financial statements			✓	✓			✓
Chapter 14 – Taxation in company financial statements – VAT only						✓	
Chapter 14 – Taxation in company financial statements – Corporation Tax and Deferred Tax only		✓					
Chapter 15 – The cashflow statement							✓
Chapter 16 – Interpretation of accounts – basic ratio analysis							✓

The following topics are excluded from the ATT syllabus: Customs Duties; Insurance Premium Tax; Petroleum Revenue Tax and Stamp Duty.