

# CHOICES

Syllabus overview for the ATT qualification exams

May and November 2022



Practical Tax People  
Association of  
Taxation Technicians

# FORMAT AND SYLLABUS

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# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

### Format of Certificate exams

Each Certificate exam is expected to be three and a half hours in length for the 2022 exams.

The exam is attempted on-screen as a typed exam, using your own computer.

You will need to install the exam software on to your computer in advance of the exam.

ATT will apply anti-plagiarism software to your exam script.

Full information about on-screen ATT certificate exams can be found at:

<https://www.att.org.uk/students/examinations/online-exams>

Questions will not be set which require knowledge of:

- any statute receiving Royal Assent made after 31 July 2021;
- any Statutory Instrument made after 31 July 2021;
- any case or VAT Tribunal decision released after 31 July 2021.

Both the May and November 2022 examinations will be based on Finance Act 2021.

Certificate exams are 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 exam. 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 exams 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 exam 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 exam 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



# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

### Paper 3: Business Compliance

#### *Overall objectives*

Successful completion of this exam 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 the personal tax compliance obligations of an individual(s) operating an unincorporated business plus a business's obligations regarding corporation tax compliance, payroll administration, VAT compliance and the construction industry scheme. This includes 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 HMRC
- Understand the tax compliance obligations for an individual in business as a sole trader or in partnership regarding their personal tax liability
- Understand the tax compliance obligations affecting a corporate business
- 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 company failing to meet its compliance obligations regarding payroll, construction industry, corporation tax or VAT administration
- Understand the implications of an individual in business as a sole trader or in partnership failing to meet their compliance obligations regarding payroll, construction industry, income tax 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 exam 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



# FORMAT AND SYLLABUS

## ASSOCIATION OF TAXATION TECHNICIANS

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

#### **Overall objectives**

Successful completion of this exam 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 exam 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 Exams

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:

<https://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 exams and the law CBE. Until 28 February 2022, exams will be based on the fifth edition. From 1 March 2022, exams will be based in the sixth edition, published in 2021.

The topics examinable in each of the Certificate exams, where appropriate, are included in the detailed syllabus grids.

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

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

Exams will be based on the fifth edition published in 2019.

The topics examinable in each of the Certificate exams, where appropriate, are included in the detailed syllabus grids.

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

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

The topics examinable in each of the Certificate exams, where appropriate, are included in the detailed syllabus grids.

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



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## ASSOCIATION OF TAXATION TECHNICIANS

### Computer Based Exam 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 Exam 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 Exam 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

