

DETAILED SYLLABUS GRIDS

For the ATT Qualification Certificate Exams

May and November 2022

DETAILED SYLLABUS GRIDS

ASSOCIATION OF TAXATION TECHNICIANS

Detailed syllabus grids

The tables on the following pages show the subjects which are within the syllabuses of the six Certificate exams. 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 and highlighted.

For each exam, 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 = Detailed

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 2022 examinations

DETAILED SYLLABUS GRIDS

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	D		D		
Allowances	D	P	C				
Appeals	P	P	P		P		
Basis periods		D	C	P			
Benefits and expenses	D		D	P			
Capital allowances							
- P&M		D		P		P	
- SBA		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	D		P		
Construction industry scheme			D				
Deceased persons 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 account – tax position of individuals	D				C		
Interest on late payment of tax	D	D	D	P	D		
Interest paid	D						

DETAILED SYLLABUS GRIDS

ASSOCIATION OF TAXATION TECHNICIANS

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
IR35 – Provision of services through an intermediary			D	D			
Life policies – tax position of individual investor	C						
Limited liability partnerships				P			
Lloyd’s underwriters							X
Making tax digital							X
Marriage, civil partnerships, separation and divorce	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 LLPs)		D	C				
PAYE including penalties			D				
Payment of tax	D	D	D	P	D		
Payments to employees for restrictive covenants	D			D			
Penalties	D	D	D	P	D		
Pension contributions							
- Occupational pension schemes	D		D				
- Personal pension schemes	D		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		

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ASSOCIATION OF TAXATION TECHNICIANS

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Savings income	D		C		C		
Savings income (pre 2016/17)							X
Short term business visitors			P				
Scottish income tax	C		P				
Seed EIS – relief for individuals	D						
Self employed/ employee		P	D	D			
Self assessment	D	D	D	D	D		
Share schemes – employee’s tax position							
- Non-tax advantaged	D		D				
- Tax advantaged							
• 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 and annual returns			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							

DETAILED SYLLABUS GRIDS

ASSOCIATION OF TAXATION TECHNICIANS

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
- Tax position of beneficiaries	C				D		
- Tax position of UK trusts					D		
Venture capital trusts – reliefs for individuals	D						
Welsh income tax	P		P				

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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
Business asset disposal relief	D	D		D	D		
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			
- Disposal relief	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		
Investors' relief	D	D		D	D		
Land							
- General	D	C		C	P		
- Grant of short lease from short lease	C						
- Part disposals	D	C		C			
Lloyds underwriters							X
Losses on unquoted shares	D						
Miscellaneous issues in TCGA 1992 Part VI Ch IV							X
Negligible value claims	D						

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ASSOCIATION OF TAXATION TECHNICIANS

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
No gain/ no loss disposals	D	P		D	P		
Non-UK resident companies							
- Disposals of UK land/ UK assets deriving value from land				D			
- Other disposals							X
Occasion of charge	D	C		C	D		
Offshore trusts							X
Oil and mining industries							X
Options							X
Overseas issues							
- Remittance basis	D						
- Temporary non-residence	D						
- Disposals by non-UKR individuals of UK land/ UK assets deriving value from land	D						
Partnership matters (excluding LLPs)		P					
Partnership matters - LLPs				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			
- 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	C			
Administration		D	D	D			
Anti-avoidance							
- Change of ownership				P			
- Sale and leaseback							X
Appeals		P	D	P			
Capital allowances							
- P&M		D		D		P	
- SBA		D		D		P	
Close companies			D	D			
Company residence			P	P			
Compliance checks		P	D	P			
Computation of profits		C		C			
Controlled foreign companies							X
CT Self-assessment		D	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 constructions and charges				P			
Group relief				D			
Income tax re companies			C	C			
Insurance companies							X
Intangible fixed assets				P			
Interest on late payment of tax		D	D	D			
Interest / loan relationships		C		D			
Investment companies				P			
IR35 – Provision of services through an intermediary			C	C			
Liquidation/ receivership							X
Losses – post April 2017		D		D			
Losses – pre April 2017							X
Overseas branches and subsidiaries				C			
Payment of tax		D	D	D			
Patent box							X

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ASSOCIATION OF TAXATION TECHNICIANS

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Penalties		D	D	D			
Property income		P		D			
Purchase of own shares				C			
Research and development				P			
Transfer pricing				C			
Unit/ investment trusts							X

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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		
Anti-avoidance							X
Bare trusts					D		
Business property relief					D		
Chargeable transfers					D		
Computation at death							
- On estate					C		
- On lifetime transfers					D		
Computation of lifetime transfers					D		
Debts					D		
Deeds of variation					D		
Discretionary trusts							
- Post-1974					D		
- Pre-1974							X
Dispositions					D		
Domicile					D		
Double taxation relief					C		
Excluded property					D		
Exemptions					D		
Exit charges					D		
Gifts of residue					D		
Gifts with reservation of benefit					D		
Grossing up					C		
Heritage property					P		
Immediate post-death interest trusts					D		
Increase in thresholds					D		
Interest on late payment of tax					D		
Interest in possession trusts					D		
Intestacy					D		
Lex situs					P		
Liabilities					D		
Payment of tax					D		
Penalties					D		
Post-death variations					D		
Post-mortem reliefs					D		

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ASSOCIATION OF TAXATION TECHNICIANS

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

DETAILED SYLLABUS GRIDS

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	
- Domestic reverse charge						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			C			D	
- EU incl NI protocol			C			D	
- Postponed VAT Accounting			C			D	
Input tax		C	D	C		D	
Interest on late payment of VAT			D			D	
International services			C			D	
Investigations							X
Land transactions							
- Election to waive exemption						D	

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ASSOCIATION OF TAXATION TECHNICIANS

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
- Grants of an interest in land						D	
- Standard-rated supplies						D	
Liquidations							X
Making tax digital			D			D	
Partial exemption							
- Override provisions							X
- Special methods						D	
- Standard method			C			D	
Payment of tax			D			D	
Penalties/ defaults			C			D	
Place of supply		P	P	P		D	
Refunds under 13 th directive						P	
Registration/ deregistration		C	D	C		D	
Retail schemes			C			C	
Returns			D			D	
Self supply						P	
Supplies		P	D			D	
Taxable person		P	D	P		D	
Time of supply		P	D	P		D	
Tour operators' margin scheme							X
Transfer of a going concern			D	P		D	
Value of supplies		C	C	C		D	
VAT Tribunal specific decisions						P	

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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			D				
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			
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				

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ASSOCIATION OF TAXATION TECHNICIANS

Law – 6th Edition

	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* – Criminal and Civil Law (<i>Criminal Law and Tort in edition 5</i>)	✓	✓	✓	✓	✓	✓	✓
Chapter 7* – The Law of Property	✓				✓	✓	✓
Chapter 8* – Land Law	✓					✓	✓
Chapter 9* – The Law of Contract						✓	✓
Chapter 10* – The Law of Contract: Specific Contracts						✓	✓
Chapter 11* – Employment and Other Working Relationships	✓		✓				✓
Chapter 12* – Sole traders and Partnerships		✓		✓			✓
Chapter 13* – The Law of Persons and Family Law	✓						✓
Chapter 14* – The Law of Gifts and Succession Law					✓		✓
Chapter 15* – Trust Law					✓		✓
Chapter 16* – Establishing and Managing a Trust					✓		✓
Chapter 17* – Company Law: The Basics		✓	✓	✓			✓
Chapter 18* – Company Law: Share and Loan Capital		✓	✓	✓			✓
Chapter 19* – Company Law: Sale of Shares and Assets		✓		✓			✓
Chapter 20* – Restructuring and Insolvency							✓
Chapters 21* – 23* (NOT examinable)							X

*The 5th edition of Essential Law for Tax Practitioners contains an additional chapter on EU law (Chapter 6) which is examinable in CBEs until 28 February 2022. All chapter numbers marked with an asterisk are numbered one higher in the 5th edition.

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ASSOCIATION OF TAXATION TECHNICIANS

Professional Responsibility & Ethics (PRE)

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	PRE CBE
Professional Rules and Practice Guidelines (PRPG) (2018)							
Introduction to PRPG							✓
Fundamental principles and member's obligations							✓
Practice governance							✓
New clients and engagements*	✓	✓	✓	✓	✓	✓	✓
Client service	✓	✓	✓	✓	✓	✓	✓
Objectivity (including conflicts of interest)	✓	✓	✓	✓	✓	✓	✓
Other client handling issues	✓	✓	✓	✓	✓	✓	✓
Charging for services	✓	✓	✓	✓	✓	✓	✓
Complaints	✓	✓	✓	✓	✓	✓	✓
Ceasing to act	✓	✓	✓	✓	✓	✓	✓
Legal matters associated with documents electronic data and records							✓
Advertising, publicity and promotion							✓
Members in employment – Professional practice							✓
Members in employment – Commerce & Industry (C&I)							✓
Members in employment - Other							✓
CPD regulations and guidance notes							✓
Professional indemnity insurance							✓
Professional Conduct in Relation to Taxation (2019)							
Introduction to PCRT							✓
The Fundamental Principles	✓	✓	✓	✓	✓	✓	✓
The Standards for tax planning	✓	✓	✓	✓	✓	✓	✓

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ASSOCIATION OF TAXATION TECHNICIANS

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	PRE CBE
Help sheet A: Submission of tax information and 'tax filings'	✓	✓	✓	✓	✓	✓	✓
Help sheet B: Tax advice	✓	✓	✓	✓	✓	✓	✓
Help sheet C: Dealing with errors	✓	✓	✓	✓	✓	✓	✓
Help sheet D: Requests for data by HMRC	✓	✓	✓	✓	✓	✓	✓
Help sheet E: Members' personal tax affairs	✓	✓	✓	✓	✓	✓	✓
Anti-money Laundering Guidance							
Overview of the guidance and money laundering defined							✓
Responsibility and oversight							✓
Risk based approach							✓
Customer due diligence (CDD)							✓
Suspicious activity reporting							✓
Record keeping, training and awareness							✓
Supplementary Anti-Money Laundering Guidance for Tax Practitioners							✓

*Engagement letters

Engagement letters are included in the ethics manual in the chapter on 'New clients and engagements'. However the information included in the manual comes from the separate document 'Engagement letters for tax practitioners'.

DETAILED SYLLABUS GRIDS

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 Taxes.