

INSTRUCTIONS FOR ATT EXAM CANDIDATES



STRICT SILENCE must be observed in the exam hall

WEDNESDAY 8 MAY 2019

AM (10am – 1.15pm) Paper 1: Personal Taxation
PM (2.30pm – 5.45pm) Paper 2: Business Taxation

THURSDAY 9 MAY 2019

AM (10am – 1.15pm) Paper 3: Business Compliance; **OR**
Paper 4: Corporate Taxation; **OR**
Paper 5: Inheritance Tax, Trusts & Estates; **OR**
Paper 6: VAT

You must ensure that you arrive for the exam(s) you have entered for on the dates and at the times shown in your candidate attendance information emails. In particular, please note that Papers 3 – 6 inclusive will be sat during the morning of the second day.

If you have been granted additional time, you will begin your exam(s) earlier for any held in the morning, and will finish later for any in the afternoon. The **exact timings** of your exam(s) are provided in your candidate attendance information emails.

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1. IDENTIFICATION – IMPORTANT INFORMATION

- 1.1. **Candidate Attendance Form:** You must print the candidate attendance form, sent to you via email, FOR EACH EXAM PAPER you are sitting. Please note that you will receive an email for each of the exam papers that you have entered for. You must have this ready for collection at the start of every exam you are sitting. The Presiding Officer will tell you when to sign this document.
- 1.2. **Identification:** You are also required to bring with you identification which includes both your photograph and your signature. For example, a passport or driving licence (with photo). You must display this on your desk at all times during each exam paper you sit. The signature on this will be checked against your signed candidate attendance form.
 - 1.2.1. Should you arrive without the required identification (to include signature), you must supply this to the ATT within 48 hours of the final exam paper that you have sat. Your photo identification should be certified as true and correct by either your employer or a professionally qualified individual, with a scanned copy emailed to: education@att.org.uk. Should you not do so within the 48 hour time frame you will be **disqualified** from the exam paper(s) that you did not provide identification for.
 - 1.2.2. Should you have neither a passport nor a driving licence (with photo), you should contact the Education Team to discuss suitable alternative identification as soon as possible (by calling 020 7340 0551 or by emailing education@att.org.uk).
- 1.3. **You must bring identification to the exam centre for all paper(s) you are sitting.**

2. ARRIVAL TIME

- 2.1. Please be aware that upon arrival at the venue bag searches are likely to be conducted. You are expected to comply with the health, safety and security policies of your chosen exam centre.
- 2.2. You should be ready to take your seat 15 minutes prior to the start of each exam paper. You will be permitted to enter the exam hall 10 minutes before the start of each exam paper or a maximum of 20 minutes at one of the larger exam venues.
- 2.3. **Pre-Exam Reading Time:** You will have 15 minutes of pre-exam reading time. The reading time **ONLY** applies to the Part II of the question paper. You must not open the Part I question and answer booklet during this time. You will be allowed to annotate the Part II of the question paper during this time and use a calculator. **However, you will NOT be permitted to start writing your answer.** The Presiding Officer will inform you when you can start answering the questions.
- 2.4. If you are more than 30 minutes late, for any exam paper, you will not be permitted to enter the exam hall.
- 2.5. Belongings, which you are not permitted to have with you at your exam desk, should be left in the designated area as indicated by the Presiding Officer.
- 2.6. Very small handbags may be left underneath your chair. You are advised not to bring anything valuable to the hall as all items are left at your own risk.
- 2.7. All mobile phones and other communication devices must be switched off as instructed by the Presiding Officer. You will not be allowed to use such digital devices (including smart watches) for timekeeping during the exam. If found with any such device on your desk during the exam it will be treated as an offence. It is also an offence to send or receive calls or messages during an exam, or allow ringtones or pre-set alarms to cause a disturbance. **Any phones left in bags or**

coats in the hall which ring will be switched off, where possible, by the Presiding Officer or invigilator.

3. SEATING AND CANDIDATE NUMBER

- 3.1. Your five-digit candidate number is shown on your candidate attendance form.
- 3.2. You must sit at the desk which has a label with your candidate number and your name on it.
- 3.3. You must ensure you answer in the booklet which has your candidate number on the front. DO NOT use another candidate's answer booklet.

4. GENERAL INFORMATION

- 4.1. Smoking is **not** permitted in the exam hall. Under no circumstances are you allowed to leave the exam hall for a cigarette break whilst the exam is taking place.
- 4.2. You are not permitted to communicate with, receive assistance from, or copy from the paper of another candidate. Any such incident will be reported to ATT Head Office immediately and disciplinary action will be taken.
- 4.3. You may retain the Part II question papers (Part I is contained in a question and answer booklet).
- 4.4. You are advised to bring a watch (not a mobile phone) for your own time keeping purposes as it is not always possible to ensure you are seated with a clear view of the clock. **Devices capable of connecting to the internet or taking photographs are not permitted on or near candidate desks.** Presiding Officers and invigilators have the right to examine any items on or near your desk. If a candidate is found to be in possession of any suspicious devices these will be removed and candidates dealt with accordingly, see point 4.7 below.
- 4.5. Before, during or after your exam, please do not behave in a manner which will distract your fellow candidates. Any inappropriate behaviour will be reported to ATT Head Office.
- 4.6. You must follow the Presiding Officer's instructions.
- 4.7. **Any breach of these rules will be reported to the ATT Exam Steering Group which may at its absolute discretion subsequently disqualify any candidate and report them to the independent Taxation Disciplinary Board.**

5. PERMITTED BOOKS

- 5.1. You may bring into the exam room a mix of the following sets of books:
 - Tolley's Yellow Tax Handbooks and Tolley's Orange Tax Handbook;
 - CCH Red Books and CCH Green Book (including the Index Volume);
 - HMSO copies of taxing statutes (bound copies, not loose-leaf, and without any commentary or annotations);
 - Tolley's Customs and Excise Duties Handbook (any volume)
- 5.2. You may underline, side-line and highlight the permitted books.

(Underline is to underline words and sentences in your books, side-line is to highlight edges of the pages when the book is fully closed and you may also highlight words and sentences in your permitted books.)

5.3. **You are NOT permitted to bring into the exam hall:**

- **The CCH VAT Handbook**
- **Dictionaries in any language**
- **Other printed or manuscript paper or books**

5.4. **You are NOT allowed to annotate, use 'post-it' notes, tag or fold pages in the permitted books.**

5.5. If you are found in possession of any printed or manuscript paper or non-permitted books in the exam hall, or if you have used 'post it notes', tagged and/or folded pages in your permitted publications, the Presiding Officers and invigilators have **absolute power to remove your books.**

5.6. Presiding Officers and invigilators may look through the permitted books at any time during the course of the exam.

5.7. **Any breach of these rules will be reported to the ATT Exam Steering Group which may at its absolute discretion subsequently disqualify any candidate and report them to the independent Taxation Disciplinary Board.**

6. CALCULATOR

6.1. You are also permitted to have a silent calculator, which may be programmable but which may not have a printing or graphic display facility.

7. TAX TABLES

7.1. The only Tax Tables permitted in the exam hall are those provided by the ATT.

7.2. The Tax Tables leaflet will be on your desk at the start of your first exam paper and will give you the information you need. If other specific figures are required, they will be contained in the particular question.

7.3. **You must leave the Tax Tables leaflet on your desk at the end of each exam as only one copy will be issued to you.**

8. FORMAT OF THE SIX WRITTEN PAPERS

8.1. For all of the six papers there will be a maximum of 20 Part I questions carrying between 2 and 4 marks each and between 3 and 5 Part II questions carrying between 10 and 20 marks each. There will be no choice of questions. You are required to answer all questions set.

8.2. The Part I questions are contained in a question and answer booklet. You are required to answer each question in the space provided. No additional paper will be provided. The Part II questions are contained in one question paper. You will be provided with a separate answer booklet for your Part II answers.

8.3. There is no interval between the two parts of each paper.

8.4. The papers are colour coded as follows:

- *Paper 1 Personal Taxation – (Cream)*
- *Paper 2 Business Taxation – (Grey)*
- *Paper 3 Business Compliance – (Pink)*
- *Paper 4 Corporate Taxation – (Purple)*
- *Paper 5 Inheritance Tax, Trusts & Estates – (Yellow)*
- *Paper 6 VAT – (Green)*

9. WRITING MATERIALS

- 9.1. You must provide your own blue/black ballpoint pens and rulers.
- 9.2. **Do not write in pencil.**

10. EXAM ANSWERS

- 10.1. You must submit all your answers in **the two booklets provided by the ATT**. There is one question and answer booklet for Part I and one answer booklet for Part II. All your answers for the Part I questions must be written in the Part I question and answer booklet and in the space provided. Your Part II answers should be written in the Part II answer booklet which is clearly labelled as such.
- 10.2. Each Part II question must be started on a new page of the Part II answer booklet.
- 10.3. The Part II question number must be written at the top of each page as you go along.
- 10.4. You must **not** write in the margins of the answer booklets.
- 10.5. Rough work should be destroyed or crossed out. Marks cannot be awarded for illegible writing.
- 10.6. The Part I question and answer booklets are printed on green paper and the Part II answer booklets are printed on orange paper. Both will be pre-populated with your candidate number and date of the exam and will contain a barcode which will be used to identify each individual script. There will be no loose leaf paper allowed so if you require more paper you will be given a second answer booklet for the Part II answers. No additional writing material will be provided for the Part I questions.
- 10.7. **You can only use blue/black ballpoint pens for writing your answers in the answer booklets.**
- 10.8. You are **not** permitted to use correction fluid or tippex during your exam.
- 10.9. The exam paper you have chosen will be pre-ticked.
- 10.10. Your **NAME** must **NOT** appear anywhere.
- 10.11. Under no circumstances should you leave any notes for the examiner.
- 10.12. If you are answering questions in accordance with Scots Law or Northern Ireland Law, you should tick the box on the front of the answer booklet.

11. THE END OF THE EXAM

- 11.1. You must immediately cease writing and close your answer booklets when the Presiding Officer says the exam is over. **Your candidate number may be taken if you continue to write after the end of the exam and you may be disqualified.**

- 11.2. You must remain seated until all answer booklets have been collected.
- 11.3. You can only leave when the Presiding Officer gives permission for you to do so.

12. LEAVING THE EXAM HALL

- 12.1. You cannot leave the exam hall until 45 minutes after the start of an exam paper. If you wish to leave the exam after this time and before the end of the exam paper you must hand in both your Part I question and answer booklet and your Part II answer booklet to an invigilator before you leave.
- 12.2. If you leave the hall without the permission of the Presiding Officer or an invigilator you will not be allowed to return.
- 12.3. You will be informed of the time 10 minutes before the end of the exam, after which you must remain seated until the end of the exam and until all answer booklets have been collected.

13. RESULTS

- 13.1. Under normal circumstances the pass lists will be on the ATT website (www.att.org.uk) and will appear on **Wednesday 24 July 2019 at 8.30am**. If you are accessing the exam results page please ensure you update your browser using the refresh button and remove old pages from your internet history folder and cache folders to ensure you see the new results.
- 13.2. Your exam results will be released on **Wednesday 24 July 2019** (under normal circumstances during the morning).
- 13.3. Additionally, result letters for those who have completed the ATT qualification overall and are eligible to apply for membership (subject to satisfying the experience requirements) will be sent by post on **Tuesday 23 July 2019**.
- 13.4. Any changes of address (postal or email) must be notified to the Education Team (ATT, 30 Monck Street, London, SW1P 2AP) at least **two weeks** prior to the results date either by post or by email to education@att.org.uk.
- 13.5. As well as the list of those who have completed the ATT qualification, a list of those who have not completed overall but who have been successful in individual papers at this sitting (credit holders) will also be available to view on the ATT website.
- 13.6. **Under no circumstances whatsoever will results be given over the telephone.**

14. SPECIAL CIRCUMSTANCES

- 14.1. The ATT recognises that some candidates sit their exam(s) in difficult circumstances and has a process in place which allows you to request special consideration if you feel that your performance in your exam/s was affected by serious personal circumstances (such as illness or close bereavement over or immediately preceding the exam period or if you experienced a particular problem on the day of your exam). Please refer to the policy on the ATT website for more information: www.att.org.uk/specialconsideration.
- 14.2. If you are sending medical and/or other information by post, please use a special delivery service so your parcel can be tracked.

15. EXAM CENTRE FEEDBACK

- 15.1 The ATT welcomes your feedback on the exam centre where you sat your exams. The feedback you give will be considered by the ATT when arranging forthcoming exam centres (but may not result in a change of venue). If you have comments about your particular centre (such as location/temperature etc.), please email education@att.org.uk. Please note: You may not receive an individual response for your feedback and you should restrict yourself to comments relating to the exam conditions, not the content of the exam papers.

16. CONTACT US

- 16.1 If you have any queries regarding your exams, please do contact the Education Team on education@att.org.uk.