

PREPARATION FOR THE ATT LEVEL 4 TRAILBLAZER ROLE SIMULATION EXERCISE

Advance information

This will be available to candidates four weeks before the Role Simulation exercise. It will consist of various items of information about a fictitious organisation and its personnel. These may include emails, memos or other communications relating to the organisation and its owners, directors and employees. Financial information may include tax-return figures, excerpts from recent accounts, figures for the current year, or personal financial details for an individual. There may be information about recent or planned transactions with draft figures, or with no figures given.

Apprentice candidates take the role of a tax technician in a firm providing tax services to the organisation and its personnel, so the advance information may include items from the firm's own files and internal communications. There could additionally be a short extract from other sources such as legislation or HMRC guidance. There will not be more than ten pages of advance information in total.

Preparation once you receive the advance information should include:

- Printing a copy, which you must take with you to the Role Simulation exercise
- Reading and thoroughly familiarising yourself with the information, and discussing with colleagues if you wish
- Ensuring you understand how the individuals in the scenario are linked to the organisation(s) and considering how you would communicate with them if you are asked to do so
- Highlighting, annotating and if you wish summarising what you think are the key points of information
- Looking up any terms in the advance information you are unfamiliar with
- Gathering the materials you will take to the Role Simulation exercise
- Reading any tax-technical areas suggested by the information. Not all of these will be tested, but the Role Simulation exercise will be based largely on the advance information, with some additional points tested on the day
- Checking the guidance on any ethical or legal issues apparent in the advance information
- Flagging or indexing relevant areas in your study materials
- Practising finding your way around your materials, using contents pages, indices and your own referencing, so that you can do this confidently and reasonably quickly in the exercise.

Training providers will run courses in preparation for the Role Simulation. Make use of the practice materials offered. The tax-technical aspects of the Role Simulation exercise are taken from the syllabuses for ATT Certificate Papers 1 and 2. Apprentice candidates who have not completed both of these papers will need to allocate enough time to reading the relevant study manuals to be confident undertaking the open-book exercise.

Materials

Recommended materials, for preparation and on the day, are the three core texts: ATT Paper 1 and Paper 2 course manuals and your Professional Responsibilities & Ethics manual; and also your Law manual. Some study materials include legislative references with hyperlinks in soft-copy versions: the exercise is based on the printed manuals, not the extra detail of the linked information.

Candidates **must** take a printed copy of the advance information with them to the Role Simulation exercise. You may take any other hard-copy material they choose. Material may be annotated and flagged in any way. You should also take a calculator and ballpoint pen.

On the day

You will need to spend time at the start of the exercise reading the additional information and all the tasks. The additional information may update one or more points in the advance information, which you should note. Most, but not all, of what is tested will be drawn from the advance information.

The time allowed for the exercise is 2 ½ hours. Once you have read the additional information and the tasks, be ready to work out how much of the remaining time allowed to spend planning and answering each task, based on the marks available. Attempt all parts of all five tasks. Some task requirements will refer you back to the Advance Information: you may wish to highlight the relevant section of the Advance Information. Remember that 25% of the marks are allocated to professional skills and quality of communication.