Online exams
Starting your exam

START OR SAVE **1**

1 Select 'Prepare to start new exam'

2 Click 'Next'

---

2 Follow this step only when you are sitting the live exam on exam day. If you are testing Exam4, skip to the Exam ID guidance on the next page.

EXAM ID - LIVE EXAM

1 Type your 5-digit candidate number

2 Type it again to confirm

⚠ **Remember**: Your candidate number is the unique 5-digit number issued for the current exam session. Do **not** use your 6-digit student number.

3 Type your full name

4 Find and select your exam title (sorted by date). Select again to confirm:

Course
ATT Paper 3 Business Compliance
CTA Awareness Viewable Question
CTA Advanced Tech Viewable Question
----
1 November 2021 - 10-00 AM
CTA Adv Tech Owner-Managed Business
1 November 2021 - 2-30 PM
ATT Paper 3 Business Compliance
----

5 Click 'Next'

Online exams
Starting your exam

EXAM ID - VIEWABLE QUESTION

Follow this step only if you are testing Exam4. When you are sitting the live exam on exam day, use the Exam ID guidance on the previous page.

1 Type a number here, e.g. 12345

2 Type it again to confirm

⚠️ **Remember**: Answers typed when testing Exam4 cannot be submitted for marking and you cannot copy and paste your typed answers from Exam4 into a word processor.

3 Type your full name

4 Find and select Viewable Questions from the list. Select again to confirm:

Course
ATT Paper 3 Business Compliance
ATT-CTA 2021 November Exams
VIEWABLE QUESTION PAPERS
ATT Viewable Question
CTA Awareness Viewable Question
CTA Advanced Tech Viewable Question

5 Click 'Next'

Extegrity Exam4

exam4 EXTEGRITY
Release > 21.1
Expires > 03 Dec 2021
Check network connection ☐

CIOT - ATT-CTA

2 > Exam ID; Course or exam title

Candidate Number (5 Digits): 12345
Type Full Name (not visible to examiner): Joe Bloggs
Candidate Number (5 Digits) (confirm): 12345

Course: CTA Advanced Tech Viewable Question
Course (confirm): CTA Advanced Tech Viewable Question

Quit | © Extegrity Inc. All rights reserved. | < Back | Next >

ACCESSIBILITY

⚠️ You will need to manage your exam timing outside of Exam4.

Your exam start time will begin when you 'Fetch' your question paper. The exam will not end automatically after the allotted time. You are responsible for ending it at the correct time.

❓ You **must** use a personal alarm so you know when to end your exam. You could also set your own alarms to alert you at your chosen intervals during your exam

exam4 EXTEGRITY
Release > 21.1
Expires > 03 Dec 2021
Check network connection ☐

CIOT - ATT-CTA

3 > Exam time; Font size and contrast

Set optional countdown timer (don't worry, it won't shut down).
[0] Hours [0] Minutes

Set optional alert(s).
☐ 5 minutes remain
☐ 15 minutes remain
☐ 1 hour remains

Timer unavailable by administrative request.

Set font size and contrast
○ Small   ● Standard
● Medium   ○ Reduced
○ Large   ○ Reversed
○ XL

Quit | © Extegrity Inc. All rights reserved. | < Back | Next >

1 Choose your preferred font size

2 Choose your preferred contrast

❓ Find the settings that best work for you by testing Exam4

3 Click 'Next'

Online exams
Starting your exam

NOTICE OF INSTRUCTIONS

4

If your computer crashes during the exam, stay calm. Watch our video on what to do and how to restart your exam.

1

View the Online Exam regulations

2

Check the box to confirm

3

Click 'Next'

5

EXAM MODE

?

You cannot change the Exam Mode, which is set to OPEN

1

Check the box to confirm

2

Click 'Next'

Online exams
Starting your exam

ALMOST READY TO BEGIN

6

⚠️ **Do not wait**:
You do not need to wait here for further instruction.

1

Double check these details are correct

2

Click 'Begin Exam'

7

FETCH YOUR QUESTION PAPER

1

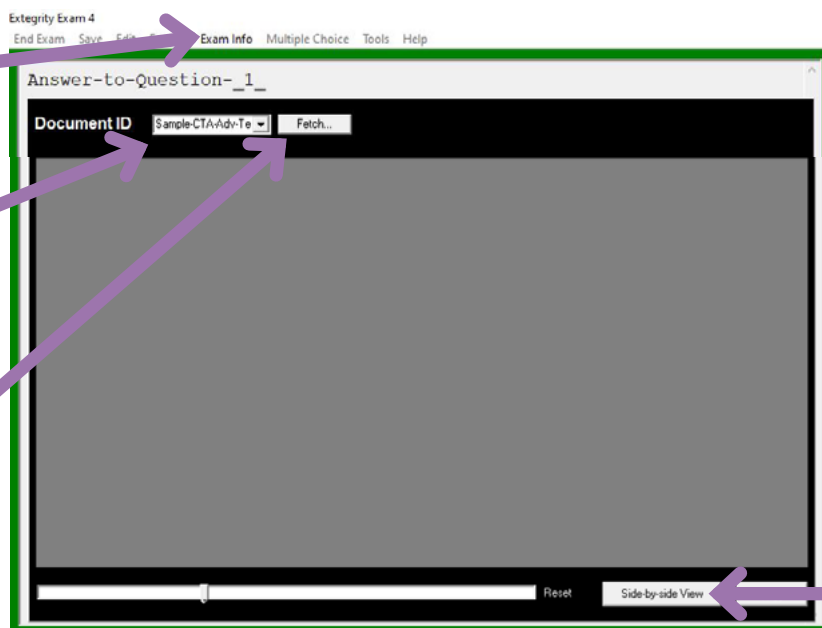Click 'Exam Info' and then 'Exam Document'

2

Find and select your question paper

3

Click 'Fetch...'

⚠️ You can only 'Fetch' the live exam question paper from the exam start time.

Get to this stage in good time before your exam to ensure you are ready to 'Fetch' your question paper on time. If you're early, a message will tell you the time it will be available.

4

Click 'Side-by-side View'

Online exams
Starting your exam

?

These basic tools and formatting options are available to use to help structure your answers

Double-click the top bar to maximise the Exam4 screen

Edit	Format	Exam Docum
Undo		Ctrl+Z
Redo		Ctrl+Y
Cut		Ctrl+X
Copy		Ctrl+C
Paste		Ctrl+V
Delete		Del
Select All		Ctrl+A

Format	Exam Document	Multiple Ch
Bold		Ctrl+B
Italic		Ctrl+I
Underline		Ctrl+U
Left Justify		
Center Justify		
Right Justify		
Zoom		

Tools	Help	
Show Document Statistics		
Show Exam Document...		Ctrl+D
Show ScreenShield...		
Insert Answer Separation		
Insert Table Row		
Check Spelling...		
Dictionary...		

7 Columns	Ctrl+7
6 Columns	Ctrl+6
5 Columns	Ctrl+5
4 Columns	Ctrl+4

?

Insert rulers to format calculations

Extegrity Exam 4

End Exam   Save   Edit   Format   Exam Document   Multiple Choice   Takehome Info   Tools   Help

Answer-to-Question-_1_

----------------ANSWER-1-ABOVE---------------
----------DO-NOT-EDIT-THIS-DIVIDER----------
----------------ANSWER-2-BELOW---------------

Answer-to-Question-_2_

----------------ANSWER-2-ABOVE---------------
----------DO-NOT-EDIT-THIS-DIVIDER----------
----------------ANSWER-3-BELOW---------------

Answer-to-Question-_3_

----------------ANSWER-3-ABOVE---------------
----------DO-NOT-EDIT-THIS-DIVIDER----------
----------------ANSWER-4-BELOW---------------

Sample paper - CTA Advanced Technical.pdf   11:16 am

3. You are a tax manager in an accountancy firm and your client is Donald Graham.

Donald traded as a timber merchant from 1995 until his retirement on 30 September 2018.

Whilst in business, Donald owned two small warehouses from which he traded; both purchased many years previously. In anticipation of his retirement, he disposed of one of the warehouses and a small amount of the warehouse stock on 30 April 2018 to a competitor for use in their business, moving the remaining stock and the one staff member to his main warehouse. The capital gain arising on the disposal of the warehouse was £135,000. Donald continued to service his customers from his remaining warehouse.

When Donald ceased trading, his business held the following assets:

	Cost £	Accounts Net Book Value £
Customer list	-	-
Warehouse	275,000	470,000
Delivery van	20,000	12,500
Timber saw	4,000	2,500
Stock	30,000	30,000
Debtors	12,750	12,750
Cash	10,000	10,000

The customer list, delivery van, timber saw and stock were sold to another competitor business on 30 September 2018 for consideration of £340,000, which was divided as follows:
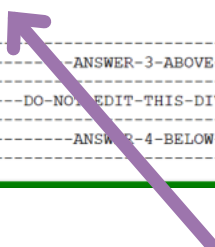
	£
Customer list	300,000
Delivery van	20,000
Timber saw	4,000
Stock	16,000

Donald made his only employee redundant on the same date, after working her six month notice period. As a gesture of thanks, he paid her £25,000 on termination, despite only being obliged to pay her statutory redundancy pay of £4,000.

Donald retained the warehouse and rented it out from 31 October 2018 until he received an acceptable offer of £500,000 in early 2019. He exchanged contracts for the sale of the property on 12 March 2019, with completion taking place on 12 April 2019.

Donald is a higher-rate taxpayer, and the above are the only disposals that will be made until 2020/21. He has not previously made any disposals which qualified for Entrepreneurs' Relief.

Requirement:

Reset   Hide

Type your answers in the space between the dividers. You can answer your questions in any order but you must type your answers under the correct question number

⚠

Remember:

The best way to get used to the Exam4 layout and features is to download and test it using the Viewable Questions

For more information about Exam4, visit
www.tax.org.uk/onlineexams