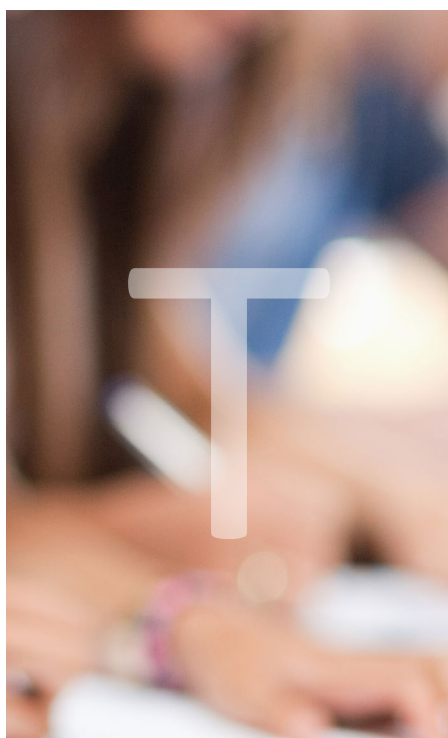
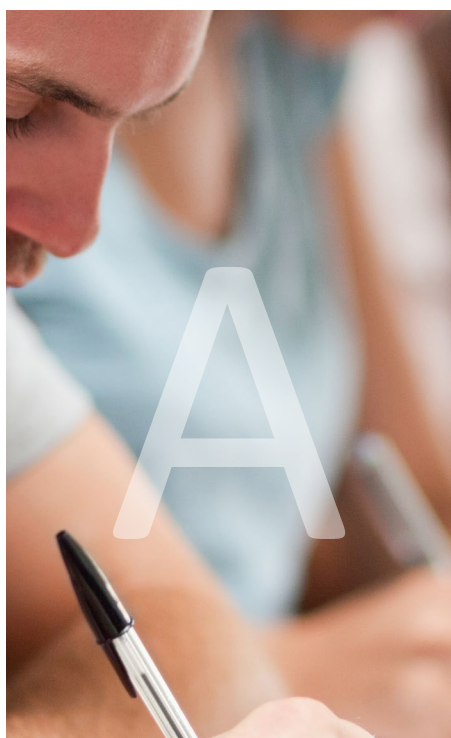


# PROSPECTUS 2017



Practical Tax People  
Association of  
Taxation Technicians



The leading professional body for those providing UK tax compliance services

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## WHO IS THE ATT?

The Association of Taxation Technicians (ATT) is a charity and the leading professional body for those providing UK tax compliance services.

Our primary charitable objective is to promote education and the study of tax administration and practice. One of our key aims is to provide an appropriate qualification for individuals who undertake tax compliance work. Drawing on our members' practical experience and knowledge, we contribute to consultations on the development of the UK tax system and seek to ensure that, for the general public, it is workable and as fair as possible.

Members are qualified by ATT examination and practical experience. They commit to the highest standards of professional conduct and ensure that their tax knowledge is constantly kept up-to-date. Members may be found in private practice, commerce and industry, government and academia.

Members and Fellows use the practising title of 'Taxation Technician' or 'Taxation Technician (Fellow)' and the designatory letters 'ATT' and 'ATT (Fellow)' respectively.

## THE VALUE OF THE QUALIFICATION

Achieving and maintaining the ATT qualification demonstrates to the employer and client that a benchmark has been achieved. ATT members are committed to continuing their long-term professional development, so that employers and clients can be sure their knowledge and skills are up to date, giving the business a competitive edge.

## AM I ELIGIBLE TO SIT THE ATT EXAMINATIONS?

You must be at least 16 years old. To enable you to pass the examinations a reasonable standard of English and mathematics will be needed.

## STUDY OPTIONS

Although the Association does not provide courses or training, it is strongly recommended that you follow a course of study which specifically prepares you for the examinations. There is a list of courses available on the ATT website, [www.att.org.uk/courseproviders](http://www.att.org.uk/courseproviders), compiled from information provided by the organisations listed.

# 8,300

ATT members and ATT  
Fellows

# 5,900

ATT students



# MEMBERSHIP OF THE ATT

To be eligible for membership you must have achieved the following:

1. Passes in the written paper examinations and Computer Based Examinations.
2. At least two years' practical experience in UK taxation.
3. Be a fit and suitable person.

## MEMBERSHIP ENTITLEMENTS

As a member of the Association you are entitled to use the letters ATT after your name and the descriptive title 'Taxation Technician'.

This demonstrates to members of the public that you are a member of the oldest and largest professional body involved with UK tax compliance and that you comply with the Professional Rules and Practice Guidelines set down by the Association.

## MEMBERSHIP BENEFITS

As a member you will receive the following publications:

### ANNOTATED COPY OF THE FINANCE ACT OR ACTS AND OTHER PUBLICATIONS AS THE COUNCIL MAY DECIDE

Currently this includes:

- Tolley's annual Tax Guide
- Tax Rate Card
- Whillans's Tax Rates and Tables

### TAX ADVISER

This monthly journal includes technical articles, current tax notes, digests of tax cases and news from the Association.

### TECHNICAL NEWSLETTER

A weekly technical newsletter is sent to all members by email.

## MEMBERSHIP SERVICES

The opportunity to register with the Association as a supervisory authority for monitoring and compliance under the 2007 Money Laundering Regulations.

## CONFERENCES AND SEMINARS

ATT organises an annual tax conference held in a variety of locations around the UK.

## BRANCH NETWORK

ATT Members are able to use the Branch Network, which provides technical meetings open to members, students and the public.

## THE TONY ARNOLD LIBRARY

ATT members and students are able to use the Tony Arnold Library for research and reference purposes.

## LICENSED ACCESS

Licensed access to barristers practising in England, Wales and Northern Ireland, and to advocates practising in Scotland, is now available for members.

## MEMBERS' SUPPORT SERVICE

This aims to help those with work-related personal problems. An independent, sympathetic fellow practitioner will listen in strictest confidence and give support.

## LEXISNEXIS TAX GUIDES

You are also entitled to a 15% members discount for LexisNexis Tax Guides.

## PINSENT MASONS TAX ENQUIRY HELP FACILITY

Pinsent Masons, the commercial law firm and tax investigation specialists, are pleased to be working with the Association and offering its members a tax enquiry help facility.

# EXAMINATION STRUCTURE

This is a modular structure offering a choice from six free-standing written papers so if you work wholly in, for example, personal tax compliance, you will be able to take an examination in that topic only.

This will lead to entitlement of a Certificate of Competency in that topic (see [page 25](#) for further details). For full membership, three written papers must be passed together with two Computer Based Examinations in Law and Professional Responsibilities & Ethics. Experience requirements must also be satisfied.

The written papers are as opposite, with law, ethics and accounting issues examined in each paper, determined by their relevance to that paper.



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## COMPUTER BASED EXAMINATIONS

The Computer Based Examinations form part of the ATT examination structure and have equal standing alongside your chosen written papers. To become a member you must complete the Computer Based Examinations in:

- Law
- Professional Responsibilities & Ethics

Each Computer Based Examination is one hour in length and costs **£80** per examination.

To study for them you will need to purchase the latest versions of the *Essential Law for Tax Practitioners* and *Professional Responsibilities and Ethics for Tax Practitioners* manuals, both of which are available to purchase from the ATT website, [www.att.org.uk/shop](http://www.att.org.uk/shop), at a cost of £45 per manual plus postage and packaging. The syllabus for the Computer Based Examinations are entirely drawn from these manuals.

### PASS MARK

You are required to achieve 30 of the 50 total marks available.

### VALIDITY

Passes are valid for **nine** sittings.

If you sit and pass from December to May inclusive, the first session for which it will be valid will be the following November. For example, a pass gained on 20 February 2017 will be valid up to and including the November 2021 examination session.

If you sit and pass from June to November inclusive, the first session for which it will be valid will be the following May. For example, a pass gained on 8 June 2017 will be valid up to and including the May 2022 examination session.

# COMPUTER BASED EXAMINATIONS FORMAT

Each of the Computer Based Examinations is one-hour in length 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 50 questions to answer within the hour permitted for each Computer Based Examination. At least 30 of the responses to the questions must be correct to pass.

The questions will be randomly selected before you start the test. This means that each Computer Based Examination will be unique.

Some sample questions will be provided before the start of the actual Computer Based Examination in order to allow you to familiarise yourself with the format. The objectives for each of the Computer Based Examinations are set out on the next page.

The process for applying for and sitting the Computer Based Examinations is different from that for the written papers. You should refer to the specific information on the ATT website: [www.att.org.uk/CBEs](http://www.att.org.uk/CBEs)

## ***Essential Law for Tax Practitioners***

You will need to purchase the current edition of the manual *Essential Law for Tax Practitioners* as this will contain all the law to be examined in the examination papers and the Law Computer Based Examination. The topics examinable in each of the examination papers, where appropriate, are included in a separate detailed syllabus.

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

You will need to purchase the current edition of the manual *Professional Responsibilities and Ethics for Tax Practitioners* as this will cover all the areas of professional responsibilities and ethics in the Professional Responsibilities & Ethics Computer Based Examination. The topics examinable in each of the examination papers, where appropriate, are included in a separate detailed syllabus.

## ***Essential Accounting for Tax Practitioners***

If you are sitting Papers 2, 3, 4 or 6 you will also need to purchase the manual *Essential Accounting for Tax Practitioners (second edition)*, as this will contain all the accounting elements examined in the ATT's examination.

A supplement to be used in conjunction with this manual is available and can be downloaded for free via our website: [www.att.org.uk/manuals](http://www.att.org.uk/manuals).

All the above manuals can be purchased online through the ATT shop on our website: [www.att.org.uk/shop](http://www.att.org.uk/shop)

# COMPUTER BASED EXAMINATIONS

## OBJECTIVES

### Computer Based Examination in Law

#### *Overall objectives*

Successful completion of this Computer Based Examination 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

### Computer Based Examination in Professional Responsibilities & Ethics

#### *Overall objectives*

Successful completion of this Computer Based Examination 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

# WRITTEN TAXATION PAPERS

Each examination focuses on demonstrating achievement in:

## PAPER 1: PERSONAL TAXATION

Preparing the information of income and capital gains to be included in the SA personal tax return and any associated computations.

Submitting the return and computations under UK self assessment.

Completing a client's claim for tax credits.

## PAPER 2: BUSINESS TAXATION & ACCOUNTING PRINCIPLES

Preparing the information to be included in SA tax returns for sole traders or partners.

Preparing the information to be included in the SA partnership tax return.

Preparing the information to be included in CTSA returns for companies.

Preparing any associated computations in relation to the above.

Submitting returns and computations under self assessment and CTSA.

## PAPER 3: BUSINESS COMPLIANCE

Dealing with employer obligations under PAYE, NIC and related matters under the tax system.

Completing and submitting VAT returns.

## PAPER 4: CORPORATE TAXATION

Dealing with all aspects of the Paper 2 syllabus in more complex situations. This paper is not intended to be a corporate tax paper, rather it will focus on the taxes that affect corporate businesses and their owners.

## PAPER 5: INHERITANCE TAX, TRUSTS & ESTATES

Preparing the information to be included in the SA Trust & Estate Tax Return.

Preparing any associated computations in relation to the above.

Submitting the return and computations under UK self assessment.

## PAPER 6: VAT

Preparing the information to be included in the VAT Return for a taxable trader.

Computing any annual or periodic adjustments to be included in a VAT return.

Being aware of any special schemes available for taxable traders generally, and to be able to complete returns where such schemes apply.



# WRITTEN TAXATION PAPERS FORMAT

## PASS MARK

**To pass a written paper you are required to achieve 50% of the total marks available.** If you fail a paper you will be permitted to re-sit any subsequent examination, provided you enter for the examination at each attempt and you are registered as a student at the time of re-sitting. **Council reserves the right to limit the number of times you may re-sit an examination.**

## VALIDITY

Passes in the written papers are valid for **three years** from the sitting they were passed at e.g. a paper passed at the May 2017 session will be valid up to and including the May 2020 session.

## RECHECKING PROCESS

You may request a procedural review of your script. This is not a remark but a check of the processes in arriving at a result. In the highly unlikely event that there has been an error in the process the script may be reviewed. You must apply in writing for a recheck within 21 working days of the date on your results email.

The fee for this service is £35 per paper, which is refundable in the highly unlikely event there is a material change to your result for that paper. Under no circumstances will the Association enter into discussion, correspondence or provide a commentary on your performance or outcome of the recheck in any of the papers rechecked.

Please note that a recheck is **not** a remark.

## FORMAT

Each written paper is three and a quarter hours in length, the first quarter of an hour being designated as reading time.

You are permitted to annotate your question paper during the reading time. However, you will **not** be permitted to commence writing your examination answer in the answer folder during this time (or use a calculator) and you will only be allowed to start writing your answer when the Presiding Officer informs you of the end of the reading time.

Questions will **not** be set which require knowledge of:

- any statute receiving Royal Assent or any statutory instrument made on or after 1 November 2016;
- with the exception of Inheritance Tax, any legislation repealed or superseded prior to 1 November 2016;
- any case reported on or after 1 November 2016.

Questions may be set:

- on prospective legislation passed prior to 1 November 2016 even if it is not in force;
- on matters which are not specifically listed in the syllabus but which are related to topics within the syllabus (for example, accountancy principles for the computation of business income);
- on matters which require a knowledge of taxes which are not specifically within the syllabus of a particular paper but are within the syllabus as a whole.

Both the May and November 2017 examinations will be based on Finance Act 2016.

Written papers are in traditional form with 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 paper. The remaining available marks are accounted for by between three and five longer questions carrying between 10 to 20 marks each.

The overall objectives and specific learning outcomes for each of the papers are set out on the following pages.

# WRITTEN TAXATION PAPERS OBJECTIVES

## Paper 1: Personal Taxation

### *Overall objectives*

Successful completion of this paper 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 & Accounting Principles

### *Overall objectives*

Successful completion of this paper 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, and be able to record transactions in financial statements. 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
- Are able to record transactions in financial statements
- 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

# WRITTEN TAXATION PAPERS

## OBJECTIVES CONTINUED

### Paper 3: Business Compliance

#### *Overall objectives*

Successful completion of this paper 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 a business's obligations regarding payroll administration, VAT compliance and the construction industry scheme, and 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 HM Revenue & Customs
- 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 business failing to meet its compliance obligations regarding payroll, construction industry 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 paper 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

# WRITTEN TAXATION PAPERS

## OBJECTIVES CONTINUED

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

#### *Overall objectives*

Successful completion of this paper 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 and 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 paper 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

# REGISTRATION AS A STUDENT

## REQUIREMENTS

You must be at least 16 years old to register as a student. No previous academic or professional qualifications are required, however, in order to pass the examination a reasonable standard of English and mathematics will be needed.

**You must be registered for at least four months before you can sit your first written examination paper.** Further information regarding dates and deadlines can be found on [page 20](#) under **Key Information**.

There is no minimum registration period for the Computer Based Examinations. You will be eligible to sit them following acceptance of your registration as an ATT student, subject to a 21 day period to allow your profile to be created on the Computer Based Examination system.

The fee to register as a student is **£145**. The registration period lasts for five years.

The registration fee is **non-refundable\*** (unless the application is unsuccessful) and is payable in addition to entry fees for the examinations. (\*Please note if your situation changes significantly within a month of the date you made your application for student registration and you no longer wish to proceed (provided you have not registered for any examinations) then a refund can be made, less a small administration charge.)

## OBTAIN DETAILS OF YOUR REFEREE

Every application for student registration must contain details of one referee. Being a referee has no financial implications at all. The referee certifies that:

- You are personally known to them;
- The details you have given on the application are true and correct statements;
- They recommend you to the Association as a fit and proper person for registration as a student.

The **referee** must be either:

- Your current or previous employer, or business partner in a relevant occupation; or
- A member of the Association of Taxation Technicians, or the Chartered Institute of Taxation; or
- A member of a recognised professional accountancy or legal body; or
- A HMRC Senior Officer level or above; or
- A member of the Society of Trust and Estate Practitioners; or
- The head of a secondary or higher education establishment which you have recently attended, if you are aged under 21.

Other referees may be accepted at our discretion. **Direct family members are not acceptable referees.**

(Any re-registration must provide details of a referee.)

## REGISTER AS A STUDENT

You can register as a student online, here: [www.att.org.uk/studentregistration](http://www.att.org.uk/studentregistration)

Follow the on screen instructions. If your firm is paying your registration fee please ensure you tick the *Invoice My Employer* box under the **Work Details** section.

Once you have completed this process you will be sent an automatic email informing you of your student number and password. (This will be sent to you within a few minutes.)

# REGISTRATION AS A STUDENT CONTINUED

## PAY YOUR REGISTRATION FEE

Once you have entered all the relevant details on the online form press submit and you will be directed to our secure payment page. You can pay via credit/debit card.

Once payment has been taken you will receive an automated email confirming the payment has been successfully made. This is not confirmation of your registration as an ATT student. You will receive confirmation of your registration by email within 10 working days and a student card will follow in the post. This student card allows access to the Tony Arnold library located at Kings College, Chancery Lane, in London.

Confirmation of your student registration may take slightly longer if you register close to the registration deadlines of 30 June or 31 December when the volumes of registrations received can be higher.

## COURSE PROVISION AND ATT MANUALS

Once your registration is confirmed if you have not already arranged course provision then we urge you to do so.

The Association does not offer any courses and the only study material we produce are three manuals that cover the examinable Law, Ethics and Accounting elements of the syllabus. The *Essential Accounting, Professional Responsibilities and Ethics for Tax Practitioners*, and *Essential Law for Tax Practitioners* manuals can be purchased through the ATT website: [www.att.org.uk/shop](http://www.att.org.uk/shop)

The list of independent course providers who have informed us that they are teaching the ATT qualification can be found on our website: [www.att.org.uk/courseproviders](http://www.att.org.uk/courseproviders)

Once you have organised your course of study you are ready to begin thinking about your examination. You can find the syllabus, here: [www.att.org.uk/prospectus-syllabus](http://www.att.org.uk/prospectus-syllabus)

## CODE OF CONDUCT

You are expected to maintain the same professional standards and are subject to the same disciplinary processes as members. You must follow the Association's Code of Conduct, which is entitled Professional Rules and Practice Guidelines. You can view these, here: [www.att.org.uk](http://www.att.org.uk) > **Professional Standards**

You will be individually responsible for downloading an electronic version.

If you breach the rules and guidelines you could face disciplinary action by the Taxation Disciplinary Board.

We reserve the right to refuse any application for registration as a student without assigning any reason to the refusal. An appeal against a decision to refuse an application for registration may be made to the Taxation Disciplinary Board.

## AVAILABLE CREDITS

Many of you have spent time studying towards qualifications other than ours and we're keen to take that into account when you study with us.

It's important that we strike a balance between recognising other studying which you may have done and ensuring that you are equipped with the right level of technical knowledge to work as a taxation technician.

If you are a part or fully qualified member of any of the following professional bodies you may be eligible for a credit in an ATT paper, as outlined in the table on the next page. There are a couple of general points that you should be aware of regarding some credits:

- Where another professional body offers papers covering non-UK taxation, credit can only be considered where a paper set by that body has been passed covering the UK tax syllabus.
- In some cases, reference is made to applicants who are fully-qualified members of the other professional body – this applies at the time of application for the credit. In these cases, it is considered that full membership implies a significant achievement and an ongoing level of CPD.
- Where credits are granted to such applicants, there is no time period within which the relevant paper set by that professional body must have been passed. Where an applicant is not fully qualified but is able to apply for a credit by virtue of having passed a relevant paper that paper must have been passed within three years prior to the credit application.

## HOW LONG DOES A CREDIT LAST?

The awarded credit will be valid for three years from the first sitting of a written paper. For example, if the first written paper was sat in November 2017 the credit would be valid up to and including the November 2020 sitting. The credit may be renewed for any number of three year periods subject to:

- (i) completing an application form online before the expiry of the credit; and
- (ii) evidence being submitted with the application that over the three year period of the credit, five hours of tax-related reading per annum for each of the three years of validity of the credit and five hours other learning (e.g. attendance at conferences, seminars, workshops, discussion meetings, training, etc.) has been undertaken over the three year period of the validity of the credit.

## APPLYING FOR A CREDIT

You can apply for a credit on our website, here: [www.att.org.uk/creditapplication](http://www.att.org.uk/creditapplication). You will be asked to attach and upload documentary evidence (e.g. scanned membership certificate and pass results) to support your application showing that you meet the requirements for the credit.

This application fee is NON-REFUNDABLE (unless the application is unsuccessful) and is payable for each credit in addition to the entry fee for any ATT examination papers you apply to sit. Please note that submission of this form does not constitute entry to any ATT examination, which requires a separate application and fee.

**You must apply for your credits before the closing date for your final written paper if you are sitting in a modular way or all papers at one sitting.**

ATT reserves the right to change its credit policy at its discretion.

## AVAILABLE CREDITS CONTINUED

AAT†	PAPERS PASSED	CREDIT	FEE
<b>ASSOCIATION OF ACCOUNTING TECHNICIANS</b>	<b>Business Taxation Computations Module</b> <i>(Previously, Unit 18, Preparing Business Taxation Computations)</i>	<b>Paper 2: Business Taxation &amp; Accounting Principles</b>	<b>£135</b>
<b>ACA - ICAEW*</b>			
<b>INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES</b>	<b>Principles of Taxation</b> - Certificate Level <i>(Previously Principles of Taxation - Professional Stage, Knowledge Module)</i> <i>and</i> <b>Financial Accounting and Reporting</b> - Professional Level <i>(Previously Financial Accounting- Professional Stage, Knowledge Module)</i>	<b>Paper 2: Business Taxation &amp; Accounting Principles</b>	<b>£135</b>
	<b>Tax Compliance</b> - Professional Level <i>(Previously Taxation - Professional Stage, Application Module)</i>	<b>Paper 2: Business Taxation &amp; Accounting Principles</b>	<b>£135</b>
	<b>Business Planning: Taxation</b> - Professional Level <i>(Previously Business Reporting and Business Change - Advanced Stage)</i>	<b>Paper 4: Corporate Taxation</b>	<b>£135</b>
<b>ACCA*</b>			
<b>ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS</b>	<b>F6 (UK): Taxation</b> <i>(Previously 7 Tax Framework or 2.3 Business Taxation)</i>  <i>Exemption from F6 by virtue of academic study does not constitute a pass for credit purposes.</i>	<b>Paper 2: Business Taxation &amp; Accounting Principles</b>	<b>£135</b>
	<b>P6 (UK): Advanced Taxation</b> <i>(Previously 11 Tax Planning and 3.2 Advanced Taxation)</i>  <i>Only the UK variant version of these papers grant eligibility for the credit.</i>	<b>Paper 1: Personal Taxation and</b> <b>Paper 2: Business Taxation &amp; Accounting Principles</b>	<b>£135 each</b>

†Full members only

\*For part-qualified members the papers need to have been passed within three years prior to the credit application



## AVAILABLE CREDITS CONTINUED

CIOT	PAPERS PASSED	CREDIT	FEE
CHARTERED INSTITUTE OF TAXATION	Advisory Taxation of Individuals	Paper 1: Personal Taxation	£135
	Advisory Taxation of Owner-Managed Businesses	Paper 2: Business Taxation & Accounting Principles	£135
	Advisory Advanced Corporation Tax	Paper 4: Corporate Taxation	£135
	Advisory Inheritance Tax, Trusts & Estates	Paper 5: Inheritance Tax, Trusts & Estates	£135
	Advisory VAT on UK Domestic Transactions, IPT & SDLT	Paper 6: VAT	£135
	Advisory VAT on Cross-Border Transactions & Customs Duties <i>and either;</i> Awareness <i>OR</i> Application and Interaction	Paper 6: VAT	£135
	<b>HMRC</b>		
HM REVENUE & CUSTOMS	If you have satisfied the examination requirements for prospective fully trained inspectors on the TSP Tax Specialist Programme / TPDP Tax Professional Development Programme (or previously FT2/CPT/IDP or ITS2)	Paper 2: Business Taxation & Accounting Principles <i>and</i> Paper 4: Corporate Taxation	£135 each
	If you have completed the VAT Legal and Technical Training	Paper 6: VAT	£135
<b>IATI<sup>†</sup></b>			
ACCOUNTING TECHNICIANS IRELAND	Passed all exams with over 50% in each paper	Paper 2: Business Taxation & Accounting Principles	£135
	ICAI FAE Elective – Advanced Taxation paper	Paper 2: Business Taxation & Accounting Principles <i>and</i> Paper 4: Corporate Taxation	£135 each

<sup>†</sup>Full members only

## AVAILABLE CREDITS CONTINUED

ICAI**	PAPERS PASSED	CREDIT	FEE
INSTITUTE OF CHARTERED ACCOUNTANTS IN IRELAND	ICAI Taxation II paper (CAP2 level)	Paper 2: Business Taxation & Accounting Principles	£135
	ICAI FAE Elective – Advanced Taxation paper  <i>Only the Northern Ireland variant grant eligibility for these credits.</i>	Paper 2: Business Taxation & Accounting Principles <i>and</i> Paper 4: Corporate Taxation	£135 each
<b>ICAS</b>			
INSTITUTE OF CHARTERED ACCOUNTANTS IN SCOTLAND	ICAS Taxation Papers (TPS Level)	Paper 2: Business Taxation & Accounting Principles	£135
<b>LPC / BVC</b>			
SOLICITOR OR BARRISTER OR ADVOCATE IN THE UK OR REPUBLIC OF IRELAND	If you have passed the examination requirements to become a solicitor or barrister or advocate in the UK or Republic of Ireland (LPC/BVC/BPTC)	Computer Based Examination in Law	£80
<b>STEP</b>			
THE SOCIETY OF TRUST AND ESTATE PRACTITIONERS	If you have passed; (a) the Taxation of Trusts and Estates paper within the STEP diploma programme <i>OR</i> (b) the fast-track STEP diploma for accountants and tax practitioners (trusts and estates)	Paper 5: Inheritance Tax, Trusts & Estates	£135

\*\* Only available to candidates who have sat the Northern Ireland variant

## AVAILABLE CREDITS CONTINUED

### UNIVERSITY COURSES

The ICAEW work in partnership with the universities listed below that deliver four modules which form part of the professional level of the ACA. This partnership involves an ACA examiner working with the university to approve the exam to ensure that it is equivalent in all respects to the ACA exam.

**It is important to note that simply passing the module is not sufficient for an ICAEW credit. Each pass requires a minimum mark.** The university modules need to have been passed within three years prior to the credit application.

BPP	MODULE NAME AND NUMBER	PASS MARK	CREDIT	FEE
	Tax Compliance (Graduate Diploma in Accounting)	55%	Paper 2: Business Taxation & Accounting Principles	£135
	Business Planning: Taxation (Graduate Diploma in Accounting)	55%	Paper 4: Corporate Taxation	£135
<b>LIVERPOOL</b>				
	ACFI 212 Tax Compliance (2015 graduates onwards)	55%	Paper 2: Business Taxation & Accounting Principles	£135
	ACFI 305 Advanced Taxation (2015 graduates onwards)	55%	Paper 4: Corporate Taxation	£135
<b>MANCHESTER METROPOLITAN</b>				
	5M67 0201 Tax Compliance (2015 graduates onwards)	55%	Paper 2: Business Taxation & Accounting Principles	£135
	5M67 0202 Business Planning: Taxation (2015 graduates onwards)	55%	Paper 4: Corporate Taxation	£135
<b>NEWCASTLE</b>				
	ACC 2061 Principles of Taxation and Tax Compliance Paper A <i>and</i> ACC 3057 Financial Accounting and Reporting	50%	Paper 2: Business Taxation & Accounting Principles	£135
	ACC 2061 Principles of Taxation and Tax Compliance Paper B	55%	Paper 2: Business Taxation & Accounting Principles	£135
	ACC 3056 Business Planning: Taxation	55%	Paper 4: Corporate Taxation	£135

# EXAMINATION ENTRY

## KEY INFORMATION

Examinations are held in May and November each year at examination centres around the UK, and you are required to register as a student four months in advance (this is not a requirement for the Computer Based Examinations).

For the May examination, entry for the written papers is available from approximately mid-December onwards. For the November session, it is from approximately mid-July. You can enter via the ATT website, here: [www.att.org.uk/examentry](http://www.att.org.uk/examentry)

DATES AND DEADLINES	
FOR THE MAY EXAMINATION SITTING	FOR THE NOVEMBER EXAMINATION SITTING
<p><b>LAST DAY OF DECEMBER</b> The closing date for receipt of student registration applications to be eligible to enter for the May examination.</p>	<p><b>LAST DAY OF JUNE</b> The closing date for receipt of student registration applications to be eligible to enter for the November examination.</p>
<p><b>LAST DAY OF FEBRUARY</b> The closing date for receipt of examination entry for the May examination.</p>	<p><b>LAST DAY OF AUGUST</b> The closing date for receipt of examination entry for the November examination.</p>
<p><b>3 AND 4 MAY 2017   1 AND 2 MAY 2018</b> Examinations are held.</p>	<p><b>7 AND 8 NOVEMBER 2017   6 AND 7 NOVEMBER 2018</b> Examinations are held.</p>
<p><b>APPROX. THIRD WEEK OF JULY</b> Students are notified of the May examination results.</p>	<p><b>APPROX. THIRD WEEK OF JANUARY</b> Students are notified of the November examination results.</p>

The cost of sitting the examination is **£135** per written paper.

Please note that credit or debit card payment of the entry fees due will be required on submission for a valid entry to be made (unless explicit prior agreement has been made to invoice your sponsoring organisation).

There is a dedicated Computer Based Examinations page to enter for these, along with further information, here: [www.att.org.uk/CBEs](http://www.att.org.uk/CBEs)

All examination entries are normally acknowledged immediately by email. Please let us know as soon as possible if you do not receive an acknowledgement.

### NOTIFICATION OF ENTRY

Once entered, your candidate instructions, including details of the exam centre, will be sent to you by email approximately three weeks before the examination. However, you will immediately receive, together with your receipt, FAQs regarding the exam day, as detailed on the next page.

### EXAMINATION CENTRES



# EXAMINATION ENTRY

## KEY INFORMATION CONTINUED

### EXAMINATION TIMETABLE

DAY 1		DAY 2
<b>MORNING</b> (10:00AM - 1:15PM)	PAPER 1: PERSONAL TAXATION	PAPER 3: BUSINESS COMPLIANCE; OR PAPER 4: CORPORATE TAXATION; OR PAPER 5: INHERITANCE TAX, TRUSTS & ESTATES; OR PAPER 6: VAT
<b>AFTERNOON</b> (2:30PM - 5.45PM)	PAPER 2: BUSINESS TAXATION & ACCOUNTING PRINCIPLES	

If you have been granted extra time you will usually begin the examinations earlier for the morning session and will finish later for the afternoon. The exact timings of the examinations will be provided in the candidate instructions. Please refer to the next page for more details on extra time and alternative arrangements in the examination.

### EXAM DAY FAQ

An exam day FAQ document has been produced by the Association to answer questions that you may have ahead of receiving your candidate instructions, which are not sent until nearer the date of the examination. This can be found on our website, here: [www.att.org.uk/examdayfaqs](http://www.att.org.uk/examdayfaqs)

### VALID STUDENT REGISTRATION

If your student registration lapses before the examination, you must apply to re-register, here: [www.att.org.uk/studentre-registration](http://www.att.org.uk/studentre-registration). Once your re-registration has been confirmed, you may then enter for the examinations.

### IDENTIFICATION IN THE EXAMINATION VENUE

You are required to bring with you to all the examinations (including the Computer Based Examinations) a form of identification which includes both your signature and a photograph. For example, a passport or driving license (with photo). Should you arrive without the required identification (to include signature), you will be required to 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](mailto: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.

### COMPUTER BASED EXAMINATIONS

Should you fail to have any acceptable identification with you at the Computer Based Examination centre then you will not be able to sit your examination.

# EXAMINATION ENTRY

## KEY INFORMATION CONTINUED

### EXTRA TIME AND ALTERNATIVE ARRANGEMENTS

If your personal circumstances are such that it takes you longer to read and write than is normally allowed for in the examination and you require additional time or other arrangements, you will need to complete and return an application form, which you can obtain from our website, here: [www.att.org.uk/extratime](http://www.att.org.uk/extratime). You can submit this form via email or post.

The second page of the form is to be completed by a G.P, consultant or specialist. If you have previously been provided with an Educational Psychologists report for Dyslexia, Asperger's Syndrome or a similar condition, please submit a copy of this documentation in lieu of a G.P completing page 2 of the application form. If you have any questions prior to submitting your application, please email [education@att.org.uk](mailto:education@att.org.uk). The application will be considered by the ATT who, at its discretion, may grant additional time or other such facilities as it considers fair and reasonable in the circumstances.

Applications will only be considered if they are submitted using the appropriate form.

**The deadline for applications relating to pre-existing conditions is the end of February\* (for the May examinations) and the end of August\* (for the November examinations).** \*NB if you have entered during the late entry period in March or September, then you can still make your application alongside your late entry (late entry fees are applicable).

**For the Computer Based Examinations please contact the Education Team prior to booking your examination(s). Extra time cannot be applied to an existing booking.**

### PERMITTED BOOKS

You may bring into the examination room a mix of the following sets of books:

- Tolley's Yellow Tax Handbooks and Tolley's Orange Tax Handbook ; OR
- CCH Red Books and CCH Green Book (including the Index Volume); OR
- HMSO copies of taxing statutes (bound copies, not loose-leaf, and without any commentary or annotations).
- You may also bring in Tolley's Customs and Excise Duties Handbooks.

You may underline, side-line and highlight the permitted books.

**You are NOT permitted to bring:**

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

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

If you are found in possession of any printed or manuscript paper or non-permitted books in the examination 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. Presiding Officers and invigilators may look through the permitted books at any time during the course of the examination.

Any breach of these rules will be reported to the Examination Steering Group which may at its absolute discretion subsequently disqualify and report you to the independent Taxation Disciplinary Board.

### CALCULATOR

You are also permitted to have a noiseless, cordless pocket calculator, which may be programmable but **cannot** have a printout or graphic/word display facility in any language.

# WITHDRAWING FROM THE WRITTEN EXAMINATIONS AND SPECIAL CONSIDERATION

## WITHDRAWING FROM THE WRITTEN EXAMINATIONS

The policy regarding ATT examination withdrawal, deferral and refunds, including the fees which may apply, depend on the timing of the application for withdrawal and the reasons for the request.

### REFUNDS

You can request a refund up to 14 days after the date you submitted your exam entry. The following administration fee will be deducted from the amount refunded:

- **£15** per paper - if the exam entry application was received before the exam entry closing date (May: last day of February | November: 31 August)
- **£30** per paper - if the exam entry application was received during the late entry period (May: 1 March – 31 March | November: 1 September – 30 September)

After this time, the fees are **non-refundable**.

**The late entry fee of £100 is non-refundable.**

### DEFERRALS

You have until 14 days after the exam entry closing date (or 14 days after the late exam entry closing date if you have entered during the late entry period) to request a deferral to the next examination session. After this date, withdrawal from the written examinations is subject to a full forfeiture of the exam entry fees.

In exceptional circumstances (such as serious illness or bereavement) it may be possible to defer your examination entry after this date. Appropriate evidence must be provided together with a written explanation of the circumstances (an email is acceptable).

Further information and guidance on withdrawing from the written examinations can be found online at [www.att.org.uk/withdrawal](http://www.att.org.uk/withdrawal), including frequently asked questions.

## SPECIAL CONSIDERATION

The ATT recognises that you may sit your examinations in difficult circumstances and has a process in place which allows you to request special consideration if you feel that your performance in your examination/s was affected by serious personal circumstances (such as illness or close bereavement over or immediately preceding the examination period or if you experienced a particular problem on the day of your examination).

If you decide to proceed with your examination/s even though you believe that your performance will be seriously affected, you should notify the ATT within two weeks after sitting the examination/s so that this may be noted for the review by the Examination Steering Group. The report must be made in writing by you, with medical confirmation or other evidence if appropriate.

Where serious circumstances arise that affect all candidates at an examination centre, the Presiding Officer supervising the examination will be responsible for reporting the facts to the ATT. Should you wish to report the matter as well you can of course do so.

All reports of serious personal circumstances will be considered by the Examination Steering Group, who may consult others as they see fit. An awareness of your serious personal circumstances will not necessarily result in additional marks being awarded. The decision for the award of additional marks lies solely at the discretion of the Examination Steering Group.

**No report of serious personal circumstances submitted after the publication of the results will be considered.**

## COMPUTER BASED EXAMINATIONS

If any problems arise during the sitting of the Computer Based Examinations you should notify the exam supervisor at your chosen test centre. You should then report the matter to the ATT within two weeks of the date of your Computer Based Examination.

*Further information on rescheduling Computer Based Examinations can be found on our website, here: [www.att.org.uk/CBEs](http://www.att.org.uk/CBEs)*

## EXAMINATION MEDALS AND PRIZE

The following Medals and Prize will be awarded for each examination paper subject to the discretion of Council and the attainment of a satisfactory standard.

### THE ASSOCIATION MEDAL

The Association Medal is awarded to the candidate taking three written papers at one sitting obtaining the best overall result including having passed both Computer Based Examinations in **Professional Responsibilities & Ethics** and **Law**.

### THE IVISON MEDAL

The Ivison Medal is awarded to the candidate with the highest mark in **Paper 1: Personal Taxation**.

### THE JENNINGS MEDAL

The Jennings Medal is awarded to the candidate with the highest mark in **Paper 2: Business Taxation & Accounting Principles**.

### THE COLLINGWOOD MEDAL

The Collingwood Medal is awarded to the candidate with the highest mark in **Paper 3: Business Compliance**.

### THE STARY MEDAL

The Stery Medal is awarded to the candidate with the highest mark in **Paper 4: Corporate Taxation**.

### THE KIMMER MEDAL

The Kimmer Medal is awarded to the candidate with the highest mark in **Paper 5: Inheritance Tax, Trusts & Estates**.

### THE GRAVESTOCK MEDAL

The Gravestock Medal is awarded to the candidate with the highest mark in **Paper 6: VAT**.

### THE JOHNSON MEDAL

The Johnson Medal is awarded to the candidate with the best overall performance when passing both the Computer Based Examinations in **Law** and **Professional Responsibilities & Ethics** within a six month period.

### THE LEXISNEXIS PRIZE

The LexisNexis Prize is awarded to the candidate taking three written papers at one sitting and obtaining the highest total marks on those three papers.

## DISTINCTIONS

If you achieve the required level in a paper you will be awarded a pass with a Distinction.

The Association does not disclose the Distinction criteria other than you must meet an exceptional level of performance in a paper in order to be awarded a Distinction.



# CERTIFICATES OF COMPETENCY

## WHAT IS A CERTIFICATE OF COMPETENCY?

When you have passed one of the three written taxation papers (four papers under the previous examination structure) you can apply for a Certificate (that will demonstrate to potential employers and clients that you have met the ATT's knowledge requirements for that specific area of taxation).

Or you can apply for a Certificate as evidence that your knowledge is relevant and up-to-date (a Certificate being valid for three years) in one particular area of tax. This may be relevant if you only work in one particular area and are therefore not planning to complete the other examination papers and become an ATT member.

## AM I ABLE TO RENEW A CERTIFICATE OF COMPETENCY?

Yes, you can renew your Certificate for any number of further three year periods providing you have completed the required CPD which is:

- 1) five hours of tax related reading per annum for each of the three years of validity of the Certificate; and
- 2) five hours other learning (e.g. attendance at conferences, seminars, workshops, discussion meetings, online training, etc.) over the three year period of the validity of the Certificate.

More details regarding CPD can be found on the website: [www.att.org.uk/members](http://www.att.org.uk/members) > **Continuing Professional Development (CPD)**

## HOW LONG DO THE CERTIFICATES LAST?

A Certificate will be valid for a three year period, expiring three years after the date of passing the paper.

The date of passing a paper shall be taken to be the last day of the month following the month in which the passed paper was taken.

## HOW DO I APPLY FOR A CERTIFICATE OF COMPETENCY?

To apply for a Certificate of Competency just go to this link, [www.att.org.uk/coc](http://www.att.org.uk/coc), download an application form and return it to us with the £45 fee.

## WHAT HAPPENS IF I DON'T APPLY FOR A CERTIFICATE OF COMPETENCY?

Other than in exceptional cases at the ATT's discretion, if you fail to apply for a Certificate of Competency within the three year time limit, you will be required to re-register as a student (if necessary) and pass the examination paper again.

Please note: Holding a Certificate of Competency does not allow you to use the designatory letters ATT after your name. They can only be used if you are a member of the Association.

**Certificates of Competency are NOT available for a pass in the Computer Based Examinations.**

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W: [www.att.org.uk](http://www.att.org.uk)

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Registered office as above.  
Company registration number 2418331  
Charity number 803480

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Technicians 7-2017

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Practical Tax People  

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Taxation Technicians