

ATT AND CIOT

TAX 
PATHWAY



Chartered
Institute of
Taxation
Excellence in Taxation

THE TAX PATHWAY

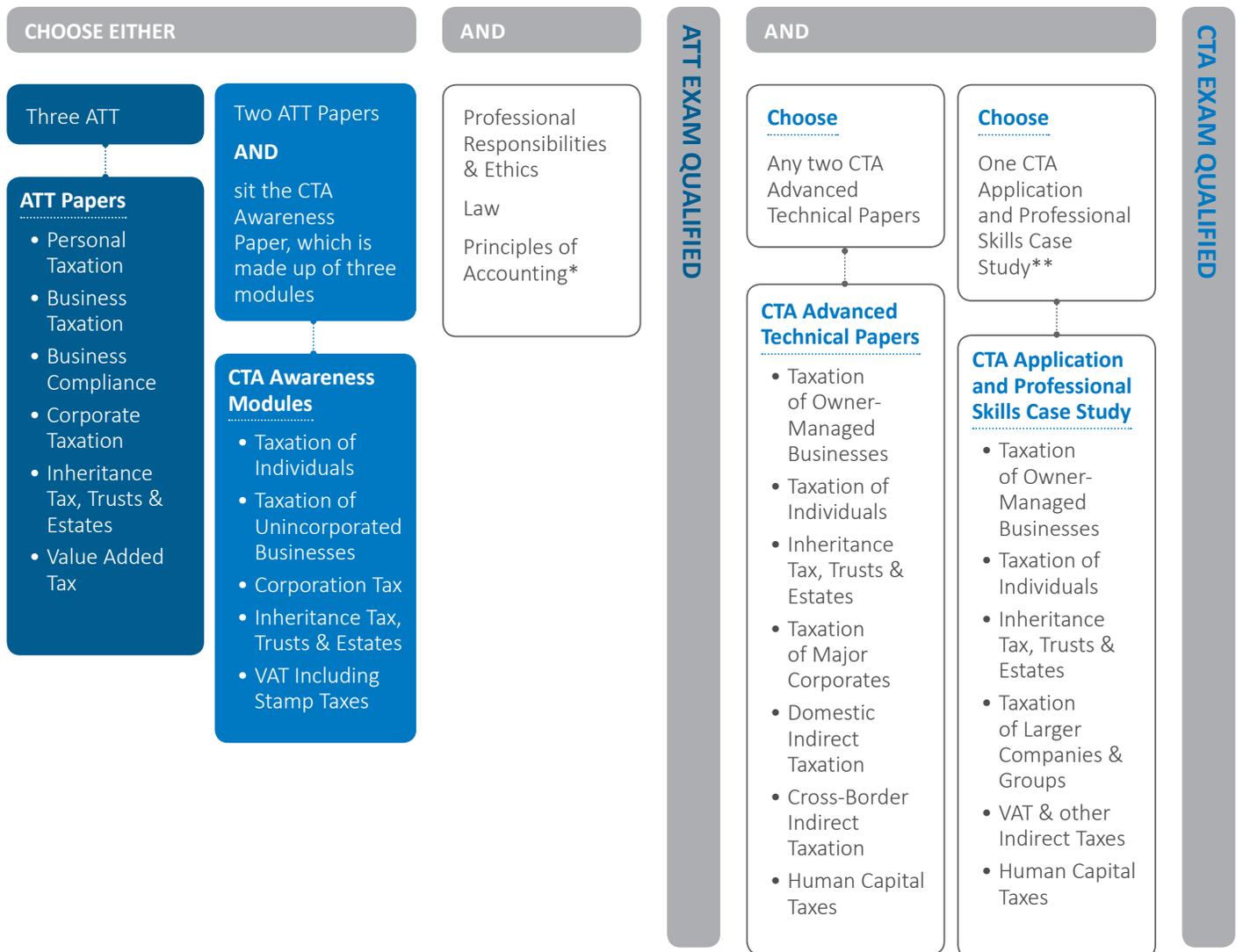
In a dynamic, fast-moving industry, the demand for highly-qualified tax professionals has never been higher. The Tax Pathway provides a streamlined and efficient route to joining the elite of tax professionals.

The Tax Pathway is a route to membership of both the Association of Taxation Technicians and the Chartered Institute of Taxation and brings together the exceptional tax compliance knowledge delivered by the ATT qualification with the CTA, the gold standard of quality for tax professionals.

The Tax Pathway enables students to study for both the ATT and CTA qualifications and become members of both bodies in a way which allows greater flexibility in the choice of papers at the ATT level and the opportunity to specialise in a particular area of tax at an earlier stage whilst maintaining the quality and rigour of both the qualifications. Ideal for both new students and current ATT students.

hub.tax.org.uk/pathway

HOW IT WORKS



* Available from March 2019

** Available from May 2019

FIVE DIFFERENT ELEMENTS:

1. CORE KNOWLEDGE 1
2. CORE KNOWLEDGE 2
3. PRINCIPLES OF ACCOUNTING, LAW AND PROFESSIONAL RESPONSIBILITIES & ETHICS EXAMINATIONS
4. ADVANCED TECHNICAL KNOWLEDGE
5. APPLICATION AND PROFESSIONAL SKILLS

HOW IT WORKS

CORE KNOWLEDGE 1

Students sit two ATT papers of their choice. There is complete flexibility as to which papers are taken. These two papers must be sat and passed before the CTA Advanced Technical or CTA Application and Professional Skills elements are attempted.

PRINCIPLES OF ACCOUNTING, LAW AND PROFESSIONAL RESPONSIBILITIES & ETHICS

This stage comprises three examinations, which are assessed as Computer Based Examinations (CBEs). These examinations are a core part of the ATT and CTA qualifications so must be passed before ATT membership can be achieved. All three examinations must be passed before you can enter for your final written CTA paper.

At this point, students are eligible for ATT membership provided they have also achieved two years' work experience in taxation.

APPLICATION AND PROFESSIONAL SKILLS

Students can select the appropriate case study question from the Application and Professional Skills paper.

CORE KNOWLEDGE 2

Students can either sit a third ATT paper, or the CTA Awareness paper. At this point, students should note that if they choose to sit the Awareness paper, the modules they take cannot be the same as those taken at the CTA Advanced Technical stage. If students have not yet made a decision about which Advanced Technical papers they plan to sit, they are advised to take a third ATT paper.

ADVANCED TECHNICAL KNOWLEDGE

In this stage, students sit two CTA Advanced Technical papers. If the student has already taken three ATT papers, then the student can choose freely which Advanced Technical papers they wish to take. If the CTA Awareness paper has been taken, then the Advanced Technical papers must cover different specialisms.

CREDITS (EXEMPTIONS)

If students already have a prior qualification they may be entitled to an exemption. For a full list of available exemptions please visit: www.att.org.uk/credits

There are no credits given against ATT papers by virtue of CTA papers passed within the Tax Pathway.

BENEFITS OF THE TAX PATHWAY

Cost-effective – students following the Tax Pathway route to qualification will spend less time out of the office as they will have one fewer exam to sit. The cost of qualifying is likely to be less than following the sequential qualification route for ATT and CTA.

Early qualification – as the Tax Pathway provides an integrated route to both the ATT and CTA qualifications, students will be able to sit some exams earlier than if they had followed the sequential route.

More choice – students can choose which ATT papers they sit at Core Knowledge 1, as no papers are mandatory.

Regularly updated – exams are based on current tax law ensuring students are up-to-date with the changing developments in the field of taxation.

No prerequisites – students don't have to hold any particular qualifications or have any specific experience before starting the Tax Pathway.

A wealth of student resources and support – from detailed syllabi to past exam papers and answers, branch events and student newsletters, along with dedicated social media groups, Tax Pathway students will have access to various support material from both the ATT and CIOT. Full details of the support available can be found at att.org.uk/students/student-resources

FLEXIBLE STUDY OPTIONS

There are study options to suit everyone, from classroom learning, online distance learning to self-study. Whatever your preference, you will find a method and provider that works for you. A list of options and course providers can be found at hub.tax.org.uk/pathway/att-cta-tax-pathway/study-options

ADDITIONAL BENEFITS

Tax Pathway students will have access to support and services from both the ATT and CIOT which includes:

- Access to branch events and conferences
- Subscription to Tax Adviser online, the monthly online journal from the ATT and CIOT, which includes technical articles, current tax notes, digests of cases and news from the ATT and CIOT
- Discounts on CCH and Tolley's Tax Legislation
- NUS Extra Card

TRANSFERRING ONTO THE TAX PATHWAY

TRANSFERRING FOR CURRENT ATT STUDENTS

Current ATT students can join the Tax Pathway provided they have passed no more than two of the ATT written papers (they may also have already passed one or all three of the Computer Based Examinations). There is a facility to transfer your registration on the ATT website.

TRANSFERRING FOR CURRENT CTA STUDENTS

Current CTA students can also transfer onto the Tax Pathway.

For more details on transferring onto the Tax Pathway please see our FAQs hub.tax.org.uk/pathways/FAQs or contact us at education@ciot.org.uk or on 020 7340 0550.

REGISTERED AS AN APPRENTICE OR CONSIDERING AN APPRENTICESHIP

All new Apprentices will register via the Trailblazer Professional Taxation Technician Apprenticeship.

“ The Tax Pathway offers an excellent grounding in tax compliance along with the highest standard of advisory and application skills. The transition through the Tax Pathway from the ATT qualification to the CTA qualification will help to equip our students with the technical knowledge and skills they need to succeed at the different stages of their early careers. Obtaining the ATT qualification will not only help motivate students as they continue to work for their CTA qualification but also provides recognition of their achievement.”

DEBBIE ANTHONY, TAX PARTNER, DELOITTE

ABOUT ATT

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

We have over 8,500 members and more than 5,900 students who can be found in private practice, commerce and industry, government and academia. Qualified by examination and practical experience, our members commit to the highest standards of professional conduct and ensure that their tax knowledge is constantly kept up to date.

www.att.org.uk

ABOUT CIOT

The Chartered Institute of Taxation (CIOT) is the leading professional body in the United Kingdom concerned solely with taxation. Membership of the CIOT is by examination and members have the practicing title of 'Chartered Tax Adviser' and the designatory letters 'CTA'. Our 18,500 members and 4,900 students work across all aspects of taxation, including direct and indirect taxes and duties and are supported by 41 branches around the world.

A Chartered Tax Adviser, or CTA, holds the prestigious qualification in professional tax expertise and can be relied upon to provide the highest quality tax advice to business and personal clients. The CTA designation is recognised and respected internationally as a mark of technical excellence and professional integrity.

Excellence in Taxation.

www.tax.org.uk

CONTACT US

If you have a question or would like to discuss the Tax Pathway, please contact us.

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