



# ATT/CTA COURSES 2010

The Kaplan Difference

BUILDING FUTURES



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## 50 YEARS OF EXCELLENCE

Kaplan Financial was originally founded as The Financial Training Company in 1958. We have over 50 years of excellence in professional financial and accountancy training in the UK. Our experience allows us to offer quality bespoke training and learning solutions across the industry.

# WHY CHOOSE KAPLAN FINANCIAL FOR TAX

When it comes to choosing a training provider for your Tax qualifications, you can trust Kaplan Financial.

## Tutors

All our tutors are experts in their field and have the experience and commitment to help you achieve success.

## Materials

Our classroom materials are written by our tutors and benefit from their insight into what really works. Our textbooks are regularly updated to reflect the latest changes in syllabus, legislation and professional pronouncements and are written by experienced educators.

## EN-gage online

Study anywhere, anytime with EN-gage online, which is **free** to all Kaplan Financial students. This easy-to-navigate learning platform replicates the written material and contains a self-testing facility. You'll instantly be able to see your test results and chart your performance by topic or, in confidence, in comparison with your peers. Your learning can be tailored, as you and your tutors diagnose your key strengths and weaknesses from the online test reports.

## No other tuition provider offers these tools.

To learn more about EN-gage please visit: [www.EN-gage.co.uk](http://www.EN-gage.co.uk).

Our range of Tax EN-gage materials, especially written for each exam syllabus include:

## Classroom workbooks

The most important key examinable areas from the text, with examples and test questions, for use in class.

## Revision notes

A concise revision study guide covering all the key topics, often in easy to remember diagram format.

## Online fixed tests

Quick tests completed online. Your results are instantly available and you can compare your results anonymously with other students.

## Support

Our dedicated team provide you with the support you need outside the classroom including study advice, tutor guidance and mock examination marking. Our reputation for excellence is reflected in our outstanding pass rates for ATT and CTA.

With the introduction of the new CTA syllabus, Kaplan Financial offers you more than ever before with our step by step guide to your options.

## Kaplan Financial centres

Our national coverage means you can study at a centre near you. All our centres are equipped with the latest teaching technology to deliver an interactive classroom experience.

Our Tax tuition centres are in Birmingham, Bristol, Glasgow, Leeds, London, Manchester, Newcastle and Nottingham - see inside back cover for centre contact details.



# THE ATT QUALIFICATION

The Association of Taxation Technician (ATT) was established in 1989 under the sponsorship of the Chartered Institute of Taxation. It is aimed at those supplying taxation services in industry, commerce and the public sector, as well as professional practices. Successful candidates may use the designatory letters ATT and are eligible to sit the examination for membership of the Chartered Institute of Taxation (CTA).

## Eligibility

You can study for your ATT qualification after success at GCSE level or equivalent. For further details, please contact the Association directly.

## Registration

You must be registered with the Association for at least six months before sitting for your examinations. You must also complete an exam application form by the deadlines below. Please note that the Association do not accept late applications and that registration with them is entirely separate from your enrolment with us.

## Key Deadlines

	May Exams	November Exams
Registration	31 Oct	30 Apr
Exam Entry	28 Feb	31 Aug



## The Association of Taxation Technicians

1st floor, Artillery House  
11-19 Artillery Row  
London SW1P 1RT

Telephone: 08442 510 830

Fax: 08442 510 831

Email: [info@att.org.uk](mailto:info@att.org.uk)

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

# THE ATT SYLLABUS

The ATT syllabus is a series of seven free-standing Certificates of Competency, enabling students to gain knowledge in a specialist area of tax without necessarily having to study for the full qualification. Each certificate of competency is valid for 3 years and can be renewed upon evidence of CPD.

In order to achieve the ATT qualification, students must pass four of the certificates – three core subjects and one non-core subject of choice.

Examinations are held every May and November.

## The Certificates

Core Certificate 1	Personal Taxation
Core Certificate 2	Business Taxation and Accounting Principles
Non-core Certificate 3	<b>Options:</b> Business Taxation: Higher Skills IHT, Trusts and Estates VAT Business Compliance
Core Certificate 4	Practice Administration and Ethics

## Courses offered

Kaplan Financial offer all three core certificates in all our Tax centres and the option of Business Taxation: Higher Skills. Our London centre will also run the IHT, Business Compliance and VAT non-core certificate options, plus our Newcastle centre run the IHT certificate.

## Credits

An AAT full member who has passed Unit 18 Preparing Business Taxation Computations can claim a credit for Business Taxation and Accounting Principles.



# THE CTA QUALIFICATION

The examinations for the Chartered Institute of Taxation qualification (CTA) are widely recognised as some of the most demanding professional exams. The qualification is therefore highly regarded in the industry. Members of the Institute earn the right to use the title Chartered Tax Adviser.

## Eligibility

In order to sit the CTA examinations, candidates need a Confirmation of Eligibility from the Institute. This can be gained through passing the qualifying examination of professional bodies including the Association of Taxation Technicians, Chartered Accountants, Certified Accountants, Solicitors or Barristers. It is also granted to those who have passed the HRMC FT2 or VAT Legal and Technical training examinations.

For further details, please contact the Institute directly.

## Registration

You must be registered with the Institute for at least six months before sitting the examination, as well as submitting your exam application form by the deadlines below.

Please note that the Institute do not accept late applications and that registration with them is entirely separate from your enrolment with us.

## Key Deadlines

	May Exams	November Exams
Registration	31 Oct	30 Apr
Exam Entry	28 Feb	31 Aug

## The Chartered Institute of Taxation

1st floor, Artillery House  
11-19 Artillery Row  
London SW1P 1RT

Telephone: 08445 796 700  
Fax: 08445 796 701

Email: [post@ciot.org.uk](mailto:post@ciot.org.uk)  
Web: [www.ciot.org.uk](http://www.ciot.org.uk)

## Credits

Students who have passed the final exam of ICAEW, ICAS, ICAI or ACCA (including P6) can claim a credit for Application and Interaction.

ATT students are exempt from the PR & Ethics e-assessment.

If you have passed exams to become a solicitor or a barrister you can claim a credit for the Law e-assessment.

Other credits are available for those who have passed HMRC examinations, the AAIT or the CIOT's ADIT qualification.

# THE CTA SYLLABUS

## Syllabus Structure

The new syllabus was introduced for May 2009 onwards, with sittings every May and November

Under the new syllabus students will be required to sit 4 Taxation papers, each are 3 hours in duration. The papers will be as follows:

- One Awareness paper**
- Two Advisory papers**
- One Application and Interaction paper**

In addition to this there will be two one hour papers on:

### Professional Responsibilities and Ethics Law

These 2 one hour papers will be in the form of e-assessment examinations. Candidates can sit these examinations at a time of their choosing at examination centres throughout the UK. These assessments must be completed before a candidate can enter for their final tax exam.

Final tax paper sitting	E-Assessment completion by
May	28 February
November	31 August

The pass mark for each Tax paper is 50%. Under the new structure it is not necessary to sit all 4 tax papers at the same sitting. Any credits obtained under the new structure for Awareness, Advisory and Application and Interaction papers will remain valid for the next 5 sittings.

To be successful in the E-Assessments candidates must correctly answer 40 out of 60 allocated questions. Credits obtained for either Professional Responsibilities and Ethics or Law will remain valid for the next nine sittings.

## The Papers

**ADVISORY**

Candidates choose **two** advisory papers from the following options:

\*Not offered by Kaplan

TAXATION OF OWNER-MANAGED BUSINESS	TAXATION OF INDIVIDUALS	VAT (I)*
INHERITANCE TAX, TRUSTS & ESTATES	ADVANCED CORPORATION TAX	VAT (II) AND OTHER INDIRECT TAXES*

The advisory papers will be set on the first day of the examination and will be divided into two sessions.

Morning	Taxation of Owner Managed Businesses Inheritance Tax, Trusts and Estates VAT (I)
Afternoon	Taxation of Individuals Advanced Corporation Tax VAT (II) and other Indirect Taxes

There is no restriction on a candidate choosing two Advisory modules from the same group, however if a candidate chooses to do this they will not be able to sit both modules at the same exam sitting.

**AWARENESS**

Candidates choose **three** topics to be examined in the Awareness paper which cannot be the same as the Advisory topics chosen.

TAXATION OF UNINCORPORATED BUSINESSES	TAXATION OF INDIVIDUALS
INHERITANCE TAX, TRUSTS & ESTATES	CORPORATION TAX
	VAT INC. STAMP TAXES

# THE CTA SYLLABUS

## APPLICATION AND INTERACTION

Candidates choose **one** case study, which should be the same topic as one of their advisory papers:

*\*Not offered by Kaplan*

TAXATION OF OWNER-MANAGED BUSINESS

TAXATION OF INDIVIDUALS TRUSTS AND ESTATES

VAT & OTHER INDIRECT TAXES\*

TAXATION OF COMPANIES

### Transitional Arrangements

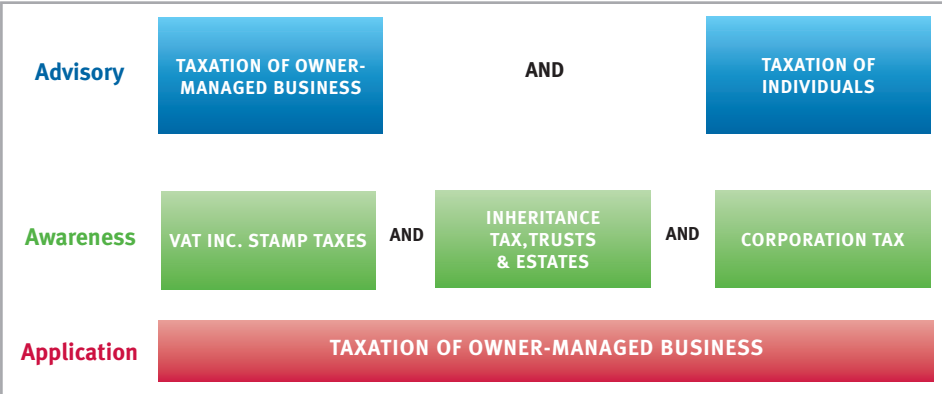
Credits obtained under the old structure are valid for 4 sittings from the date received.

Old syllabus credit obtained	New syllabus credit awarded	Other papers affected
Paper I or Paper I exemption	Awareness paper	Can choose any 2 advisory papers to sit
Paper II	Both Advisory papers	Can choose which 3 awareness taxes to sit Where Awareness not passed by end of credit retention date for Paper II the Advisory papers must be attempted
Paper III	Application and Interaction Paper	N/A
Paper IV	Professional Responsibilities & Ethics and Law	N/A

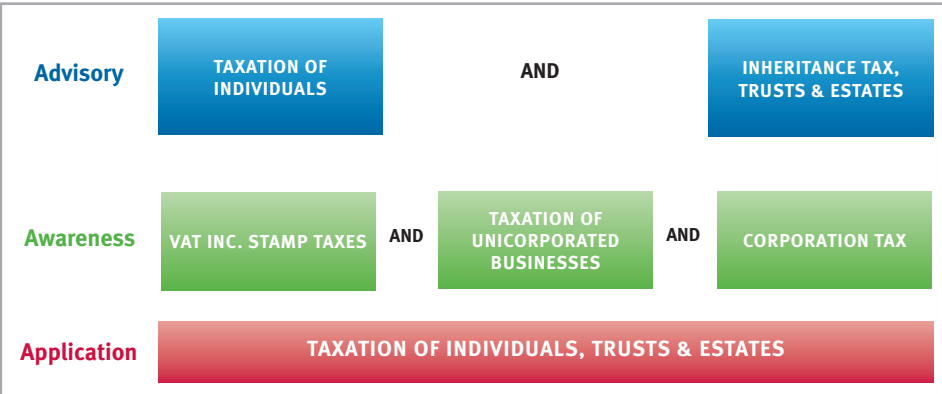
# CTA ROUTES

The traditional General, Personal and Corporate tax routes can be studied as follows:

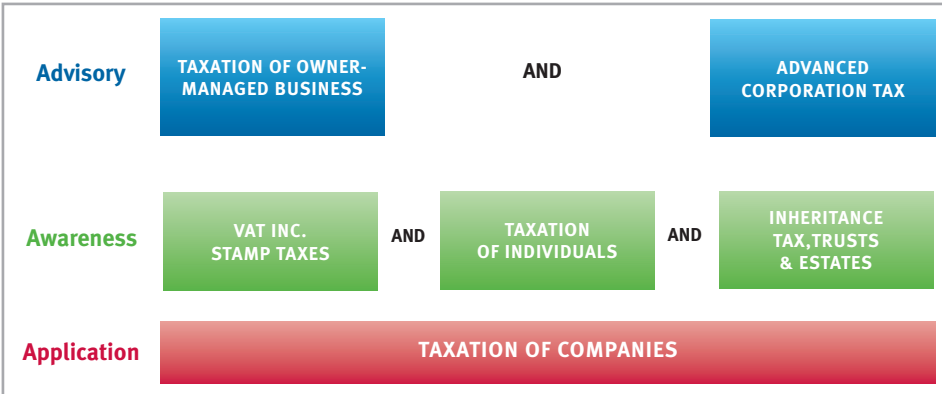
## The General Practice Route



## The Personal Tax Route



## The Corporate Tax Route



# STUDYING TAX WITH KAPLAN FINANCIAL

We offer a choice of flexible study options:

- Fully supported distance learning
- Modular tuition courses
- Revision courses

which you can choose to suit your needs. All students will require the distance learning material.

## The Distance Learning Course

Our learning materials cover the full Tax syllabus for ATT and CTA and our comprehensive course includes:

### ATT

- Detailed Tax study manuals covering each topic with worked examples, quizzes and bank of test questions
- E-learning questions on CD-Rom for instant feedback
- Pass-cards to help revise by providing key points to jog your memory
- Revision kit containing past exam questions and model solutions
- Progress exams and a final mock exam paper to test your understanding and improve your exam technique
- Marking and feedback on your exams from professional examiners
- Ongoing technical and administrative support on a telephone and email basis.

### CTA

- Detailed Tax study manuals covering each topic with worked examples and quizzes
- Route Workbook containing questions relevant to the paper you are studying
- E-learning law and ethics questions on CD-Rom that provides instant feedback
- Pass-cards to help revise by providing key points to jog your memory
- Revision kit containing past exam questions and model solutions

- Progress exams and a final mock exam paper to test your understanding and improve your exam technique
- Marking and feedback on your exams from professional examiners
- Ongoing technical and administrative support on a telephone and email basis.

When you enrol for distance learning or for a tuition course, you will be sent the current materials straight away. If, however, your sitting is based on the next Finance Act, you will be sent updated material once available.

## Additional Materials

For proper preparation, you should also acquire current copies of tax legislation, which can be taken into the examination. You can choose either:

- CCH Red & Green Tax Legislation or
- Tolley's Yellow and Orange Tax Handbooks

You should become familiar with the legislation prior to your exams.

CTA students will also require a copy of the Essential Law 6th Edition book – available from the Institute only.

For the ATT exams, students must obtain the Essential Law 2nd edition and Accounting books which are published exclusively by the Association of Taxation Technicians.

CTA and ATT students must also download the Ethics materials from the Institute's website.

## Modular Tuition

Our tuition courses are designed to be integrated with the distance learning programme and provide the face to face tuition you need to understand each topic. The tuition is broken down into modules with lectures covering the most examinable parts of each topic.

Each module is followed by a period of home study to consolidate the learning with a suggested programme and a progress exam to ensure you have mastered the material prior to your next module. These exams can be sat at home or at your local Kaplan Financial centre and will be marked by our professional markers.

## Revision Courses

Our intensive courses of concentrated revision are designed to ensure you master the exam technique and skills needed to pass. Whether you have chosen distance learning or modular studies, all students can benefit from the revision classes.

The courses are based on question practice, with exam level questions set and reviewed in class. Courses also include mock examinations under real exam conditions to prepare you fully.

As part of the course you will also be given our highly effective Tax revision notes which you can use to summarise key points from the syllabus and review any problem areas.

## How to Enrol

Using the course timetable, simply complete a CTA or ATT enrolment form and return it with the appropriate remittance to:

National Tax Client Services,  
Kaplan Financial Distance Learning  
Westgate  
6 Grace Street  
Leeds LS1 2RP

Or fax it to: 0113 243 0133

You can also enrol by telephone if paying by credit card by calling: 0113 243 0056

For more information, email [taxadmin@kaplan.co.uk](mailto:taxadmin@kaplan.co.uk) or visit: [www.kaplanfinancial.co.uk](http://www.kaplanfinancial.co.uk)

## Terms and Conditions

Terms and conditions of enrolment can be found at [www.kaplanfinancial.co.uk](http://www.kaplanfinancial.co.uk).

## Centre contact details

**BIRMINGHAM**  
Tel: +44 (0) 121 200 8440  
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