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The Association of Taxation Technicians



Educational Supplement

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Congratulations!

The army of tax professionals is happy to welcome more qualified practitioners to its ranks.

We are not aware that one of the USA's most famous soldiers, General Colin Powell, ever took a tax exam, but students should take heart from his words of encouragement: 'There are no secrets to success. It is the result of preparation, hard work, and learning from your failures.'

In this supplement, we congratulate those who took, passed, and won prizes and distinctions in the November 2010 exams of the Chartered Institute of Taxation and the Association of Tax Technicians.

Good luck in your future careers!

CIOT PRIZEWINNERS

Joanna Boatfield (Dixon Wilson Chartered Accountants, London). The Institute Medal for the best overall performance when attempting the awareness paper and two advisory papers (all at the same sitting).
Katharine Best (KPMG LLP, London). The Ronald Ison Medal for the highest mark in the advisory paper on taxation of individuals, and the CCH Prize for the second highest total marks in two advisory papers (taken at the same sitting).
Anna Christine Sheridan (Grant Thornton UK LLP, Birmingham). The Gilbert Burr Medal for the highest mark in the advisory paper on taxation of owner-managed businesses.
Adam Mercer (Dixon Wilson Chartered Accountants, Paris) and *Christopher McCulloch (PricewaterhouseCoopers LLP, Newcastle upon Tyne).* Jointly awarded the Spofforth Medal for the highest marks in the advisory paper on IHT, trusts and estates.
David Ian Reaney (KPMG, Belfast). The Wreford Voge Medal for the highest mark

in the advisory paper on VAT on cross-border transactions and other indirect taxes.
Deborah Carol Toms (Deloitte LLP, Cambridge). The John Wood Medal for the highest mark in the advisory paper on advanced corporation tax.
Victoria Catherine Watts (BDO LLP, Gatwick). The Ian Walker Medal for the highest mark in the awareness paper.
Martin Antonio Haines (BDO LLP, Reading). The Avery Jones Medal for the highest mark in the application and interaction paper.
Joanna Boatfield and Adam Mercer. Jointly awarded the LexisNexis Prize for the highest total marks in two advisory papers (taken at the same sitting).

The Victor Durkacz Medal has not been awarded on this occasion.

ATT PRIZEWINNERS

Brittany Cicero (Deloitte LLP, London). The Association Medal for the best overall performance when taking all four papers at one sitting; the Jennings Medal for the highest mark in the paper on business taxation and accounting principles; and the LexisNexis Prize for the highest total marks when taking all four papers at one sitting.
Hayley Woodward (ASE plc, Accountants, Manchester). The Ivison Medal for the highest mark in the paper on personal taxation.
Charles Edward Gurr (Critchleys Chartered Accountants LLP, Oxford). The Stary Medal for the highest mark in the paper on business taxation: higher skills.
Eilidh Gillian McFadzean (Turcan Connell Solicitors, Edinburgh). The Kimmer Medal for the highest mark in the paper on inheritance tax, trusts and estates.
Lesley Diston (Kingston University, Kingston upon Thames). The Gravestock Medal for the highest mark in the paper on VAT.
Andrew Carson (John M Taylor & Co Chartered Accountants, Paisley). The Collingwood Medal for the highest mark in the paper on business compliance.
Nurena Tarafder (Deloitte LLP, London). The Johnson Medal for the highest mark in the paper on practice administration and ethics. ■

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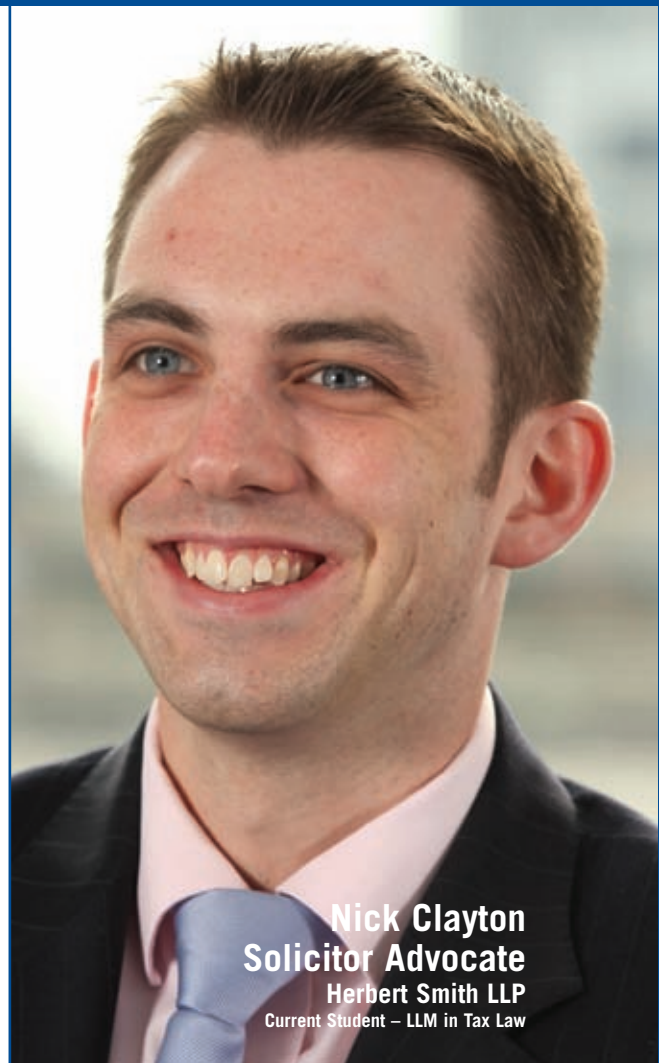
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Online offerings

Despite our love of the printed page, is it the end of the line for the book in tax education, asks

RICHARD CURTIS.

Having one of the longest tax codes means a double blow for students and practitioners of UK taxation. Historically, that legislation is contained in books, creating some nervousness if you happen to be a tree near a paper mill and some back problems if you're a tax practitioner going out to see a client.

For the student, the rules of the ATT and CTA exams state that candidates can take copies of the tax legislation into the exam hall with them. Well that's all very well, you think to yourself, what else do I need? Pretty much all the information to enable me to gain the qualifications with flying colours must be contained in those pages. Well it probably is, but have you counted the pages lately? Not only that, have you counted the volumes that they are contained in? Seven at the latest count for the *2010/11 Tolley's Yellow and Orange Tax Handbooks*. It's not quite at a level of Moore's law of computing power, which is said to double every two years, but there is going to come a point when either it will be physically impossible for most candidates to actually carry the books into the exam or, if they can, there won't be room for the candidates to get in there as well. In each examination at the moment the candidates must effectively be sitting among a small forest of paper.

Where will it all end? If lugging all that tax legislation around is starting to mean that tax advisers will be able to recognise each other not by a well-thumbed tax magazine, but by a permanently stooped posture, can something be done to alleviate the problem other than waiting for the first legal case for physical injury?

Problem solved?

Fortunately for us – and the trees – there are some experts working away at the tax training providers and publishers to at least alleviate this problem. I can now get the *Yellow Tax Handbook* as an e-book and the *Orange Tax Handbook* will be

KEY POINTS

- Does the e-book spell the end of the printed page?
- Could we see 'open book' taxation exams?
- Various views on the online learning process.
- The virtual classroom and virtual lectures.



available soon, so should I give up my love of books and spend the money earmarked for my chiropractor on an iPad instead?

And what about that ubiquitous iPad? Once all the legislation is available as e-books, why not allow candidates to take such a device into the exam?

But hold on a minute you say, what if I haven't got an iPad? Well have you got a laptop, a Kindle or some other electronic device that could store this information – then why not allow those as well, rather than limit candidates to one named device? It sounds OK in theory, but what if the student has other information on their computer as well as the legislation?

“ But what if the student has other information on their computer as well as the legislation? ”

Does it really matter? In the office, if you are uncertain about a technical point, you would not be expected to just take an educated guess, but would check the correct position. If someone comes to you for advice you don't (well I hope you don't) try to give that advice with one hand tied behind your back – you will make sure that you have all the necessary technical information to hand (both of them) to make sure that you've got things right.

Where are we going?

I spoke to the CIOT's head of education, Roz Baxter, to get her views on where things are going here.

Roz is certain that we can't ignore the onwards march of technology – after all, some of the exam papers for CTA qualification are now taken online as e-assessments and this has been the case for two years. But what does the future hold?

'I can't say right now where that development will lead to in the future, but the professional bodies are certainly exploring how that programme might be extended', said Roz.

'The exam process is designed to test the candidates' understanding and knowledge but, almost inevitably, cannot be a reflection of real life. We're putting the students under the pressure of a limited timeframe to demonstrate their knowledge – and their ability to explain it to a client or a colleague in their office – to the examiners. We have a 50% pass mark which we recognise is demanding in the exam context. Nevertheless, in the real world clients are also demanding. Despite the time pressures of the billing process and other commercial deadlines, the most important criterion is that the level of advice that our members are giving to their clients is very high.'

“ We're putting the students under the pressure of a limited timeframe to demonstrate their knowledge to the examiners. ”

'We are pleased with the results that we have had so far with the e-assessments. The present exam system has been with us for two years and we will shortly be reviewing the extent to which it has achieved its objectives and whether there are any enhancements to this modular structure which might be appropriate. These may include the possibility of greater use of online methods in the future.

'The professional tax bodies are increasingly embracing online methods, and podcasts and blogs are now an integral part of the websites. While it is difficult to be specific at this stage, I'm sure that we will continue to make increasing use of online resources, both in educating our students and communicating with our membership.'

The real world online

Claire Gallagher is a senior tutor for Tolley Tax Training and sees this as a period of change in the tax education process.

'Classrooms are not the same as a couple of years ago as some students are now seen with iPads on which their notes are stored as a PDF document. They can then annotate the PDF file itself instead of bringing written notes into class, and have their information stored in a safe place at the end of the day.

'Although students still choose to come into class, they are also able to enjoy online lectures and being able to use our Online Academy to go back over parts of the course is very handy for them. With the ability of viewers to pause and rewind

live television, it is sometimes frustrating not to be able to do this in the real world. Tolley's Online Academy provides access to the online lectures so students can rewind and pause the video if they need to take time to understand a point or to cross reference the lecture to their study notes, legislation or other material. They have found this a great tool when learning.

'Students have lots of questions about their learning, but sometimes worry that they will appear to be lacking in knowledge and understanding if they e-mail the tutor to ask. Online forums provide lots of information for the students, as well as giving them the confidence to see that it is normal to ask questions and that other students have the same or similar queries. With a dedicated tutor monitoring the forum, they can expect a fast response to any questions posted.

'As technology develops, I don't think we can rule out the CIOT and the ATT following these developments.

'One can usually spot a tax student as they are wheeling a suitcase with their legislation in. Given that Tolley has the legislation available as an e-book, perhaps it is possible that the institute and association could allow students to take their laptops or iPads into an exam so they can access it in that way.

'The institute already examines students using e-assessments for the ethics and law papers, so they are appreciating the positives of the electronic world.

'I think it would be hard to move exams over to an electronic format, but the legislation on a laptop could be a possibility. The issue is that students would have access to all materials which the institute and association would find hard to check.

'The ICAEW has already set a precedent as its advanced stage level exams are open book exams where candidates are allowed to take all learning materials into the exam. Perhaps this could be a possibility for ATT/CTA?

'Open book exams are still tough exams as the students would not have the time to look up everything. Like the ATT/CTA exams at the moment, students find they only have time to reread certain things in the legislation.

Inspiration reinvented

A review of their website seems to show that accountancy and financial trainers Kaplan Financial also appear to be committed to 'online offerings' and their video explains that Kaplan's tutors will still be seeking to inspire their tax students, but rather than this always being via a physical classroom, they aim to reinvent the study process, asking why the classroom cannot be global but with the personal tuition element still being retained. In that way, studying can be carried out wherever and whenever the student wishes. Their 'Learn Online' programme provides two types of course: Live Online provides real time live courses and interaction with the tutors, while the online courses consist of a wide range of recorded lectures and learning resources.

Kaplan sees various advantages for its students. The online courses enable students to study at a pace that suits them, with the flexibility of being able to do this anywhere there is a broadband connection. Rather than having to follow the tutor at his speed of delivery, the student can study at their own

pace, able to stop, replay and review the information, thereby completing the course as quickly or slowly as they want. Of course, it's not 'one-way traffic' and Kaplan's skilled distance learning team can give guidance and feedback on submitted assessments, as well as helping with other queries and technical issues. They also have Kaplan Interact, an online community where ideas can be shared with other students and tutors.

At present, the online course facility is available for those taking ACCA, AAT and CIMA courses, but perhaps this may be expanded to ATT and CTA as the company's 'Live Online' service – which provides a fully interactive learning platform delivered live by two expert tutors via webinar sessions, with the ability to catch-up using the recorded lecture facility – does include ATT and CTA lectures. The student gets the format and timing of a classroom course with a replay-on-demand function. Again, a Live Online community provides interaction with fellow students and additional support from tutors by phone or e-mail remains available.

The end – of books?

So are we seeing the end of books? Anyone who has seen my desk will tell you that I like books. As it happens, I also like tax. So if a new tax book arrives it is likely to be cherished as a thing of great beauty. But like any thing of beauty it inevitably comes with a problem: where do I put it now that my desk and the

adjoining plinth are covered in books? If it deals with a common subject – something likely to be cropping up regularly – then I'll want it readily to hand. If it's rather more obscure perhaps it can commune with those other volumes on the floor under the desk. Do I precariously place it on top of one of the various piles of books or should I try to shoehorn it in among those on the shelf?

“ The student can study at their own pace, able to stop, replay and review the information. ”

This might require a little forethought; after all, how can I ever forget the great book avalanche of June 2009. You know how it is with avalanches: it only takes a small rock to fall to result in half a mountain being tipped into the valley below. In my case, I was only trying to squeeze a newly-published quarter-inch *Whillans's Tax Tables* into a row of books; but that was all it took to tip the restraining buttress of *Yellow and Orange Handbooks* and *Tolley Tax Annuals* on to the floor (and the bag containing my sandwiches) below. Not a recipe for a happy lunch hour, I can tell you.

Perhaps it is time to invest in that iPad after all. ■

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Ethical mnemonics

CLAIRE GALLAGHER

recommends some memory techniques as study aids.

Although many professionals are required to know ethical guidelines, this article is written for those studying towards the Association of Tax Technicians (ATT) and Chartered Institute of Taxation's chartered tax adviser (CTA) exams. Ethics is a requirement across the ATT syllabus with a small amount appearing on all papers and also 35% to 50% of paper 7 which is a compulsory paper. There is an e-assessment on the CTA syllabus and ethics can also appear on the application and interaction paper.

Ethics is an area which most students find challenging as it requires you to remember guidelines and key buzz words. It is all about memory techniques, so even the most technical student could struggle with this part of the qualification. Some students believe it is common sense, but while we all know what is ethically right and wrong, for the ATT and CIOT exams you must use key buzz words to gain the marks.

There are many guidelines to learn, and I prefer to take each one separately, spending 20 to 30 minutes trying to remember the key points it covers. Once you have looked at the guideline you need to make sure you revisit it many times before the exam. When I studied ethics I found that by reading through the guidelines, I would think to myself 'yes I know that one, I will remember it'. However, when I sat with a blank piece of paper in front of me I could barely list the key points.

Mnemonics

Given the dull tag that is given to ethics I have found ways of trying to relate the guidelines to more exciting things. I would take the key points from each guideline and take the first letter to see if I could spell a word. A character called 'Beefy AJ' always helped me to remember the charging for services chapter.

Mnemonics are a great way to remember, with the funnier ones often being most memorable. Once created, I would begin

KEY POINTS

- Importance of the key buzz words.
- Mnemonics can be helpful.
- Use your own experiences.
- Don't forget the legislation.



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by writing down the starting letters for each mnemonic on a blank piece of paper, then see if I could remember each one. Next, using the first letter of each as a prompt, I would go back through with just the title on a blank piece of paper to see if I could recall the letters as well as the key buzz words. By the end of my revision, I would be doing this for about half an hour every day.

A mnemonic could also be used for client acceptance. The mnemonic I used was 'do I MINDD?' with an extra D on the end. The things we would need to consider would be Money laundering, Identity, No obligation to act, Decline if unable to act and then Duty of care.

You could then expand this to 'Did they tell a FIB to my PA?' The FIB and PA would be the need to consider Financial standing, Integrity, Business situation, Personal circumstances and Attitude towards disclosure.

Office experience

Some things you will know automatically through personal experience. You may be in a position where you see engagement letters in the office, so will know what is included which could be tested in the exams. Always check this with the guidelines as the exam may be different from actual practice.

As students you will have a training contract. A common question could be regarding the contents of the training contract so think about the training arrangements that are in place for yours. For example:

- You may be attending training courses or you may be studying at home with the materials and the online lectures.
- Your firm may agree to pay the expenses, the cost of courses as well as the examination and registration fees.
- You may be given study leave by the firm or you may need to take holiday to study and to sit the examination.

- Your firm will usually monitor your performance and you may be allocated a buddy.
- The contract will be for a set duration so this would possibly be stated on the contract with a termination date.

Other scenarios

When I looked at the guidelines I worked out that, bizarrely, I could relate the professional rules to Mary Poppins! By taking the first letter for each of these guidelines, we spell MPOPPINCCCCCID: M Poppin, then chim chim-in-ey, chim chim-in-ey, chim chim ID. You therefore know that there are 15 professional rules and also have the starting letter for each. If you were to think of Mary Poppins' duties as a nanny you will be able to remember the professional rules required by the ATT and CIOT.

We would be suspicious if Mr Banks (her boss) had paid her using large amounts of cash (Money laundering), begging for work is unprofessional (Practice development). She would need to remain impartial and unbiased (Objectivity and independence).

Mary Poppins would have a duty of care for her clients and may also have insurance for her role (Personal responsibility and PII).

She would need to provide information to the parents when requested just like a member would be expected to for the ATT/CIOT (Provision of Information to the CIOT and the ATT).

Working in a nightclub until the early hours of the morning would not be appropriate for her role (Incompatible activities). If the children were ill or misbehaved, she would need to notify the parents, in our case this would be the institute or association, (Notify).

Any information found out while working in her role would be confidential, she cannot tell the neighbours about the family's financial problems (Confidentiality). If she is given money to take the children out, she cannot spend it on new shoes. It should be kept separate from her own personal money (Client's monies).

If she had not worked for a while, she would need to ensure she was up to date with all the relevant training. Like a tax adviser, things in the job change so we need to ensure we are constantly up to date (Continuing professional development).

A nanny would need to be competent for the role, be courteous and take care in her conduct. She should not look after more children than she can handle, just like a tax adviser should only take on clients if he knows he will be able to do the work to the expected standard (Competence, Courtesy and Conduct).

A nanny should be honest so act with integrity just like a member (Integrity). As with any employment, there would be a disciplinary process if anything went wrong. If a member of the ATT or CIOT has a complaint filed against him there would be a disciplinary process (Disciplinary).

The same letter

When looking through the guidelines you could also look for words which start with the same letter as these would be easy to remember. A good example of this is the use of the letter A within the conflict of interest section.

TOP TIPS

- Give yourself plenty of time to learn the guidelines.
- Break down the guidelines into small sections using learning methods mentioned in the article.
- Practise remembering the guidelines, even if it is writing down on a blank piece of paper what you remember.
- Use post-it notes to jot down mnemonics, these can be stuck on mirrors, light switches, by the sink, etc.
- Treat ethics with as much respect as the other areas of the syllabus.

We learn from the guidelines that we should always be Aware of the possibility of a conflict of interest arising. We should also try to Avoid this where possible, a good example would be not agreeing to act for both a husband and wife when you know they are planning to divorce. If we still have this conflict we should Acknowledge the conflict to the clients involved. Once acknowledged we need to Address the issue and take Appropriate Action which takes us to the three options that we act for one, none or both.

I remember this as the 5As. If you can remember these, it will also be relevant for the complaints section of the guidelines as each A would be relevant with an additional A for Apology.

Use of legislation

Not many students are aware that the legislation can be very helpful with the money laundering area of the exam. The legislation is not permitted in the CTA ethics e-assessment exam but ethics are also examinable in the application paper.

The Proceeds of Crime Act 2002 gives the definitions of the money laundering offences in section 327 to 329. These offences are a common short form question on the ATT papers, but are also required for the CTA exams. The legislation can be found in *Tolley's Yellow Tax Handbook Part 1B*. As well as listing the offences, the penalties are also given so it is not necessary to learn the imprisonment terms or monetary fine amounts.

The Money Laundering Regulations 2007 are in *Tolley's Yellow Tax Handbook Part 2*. The regulations show the procedures that were introduced, such as customer due diligence and record keeping. These are areas that I would recommend having highlighted so you can find them easily in the exam.

In summary

It is to be hoped that the tips in this article will help you break down the guidelines into manageable chunks. Ethics cannot be left to the last minute as you need plenty of time to repeat the different guidelines in time for the exam.

Good luck with your studies. ■

Claire Gallagher is a senior tutor at Tolley, part of LexisNexis, and can be contacted at taxtraining@lexisnexis.co.uk. The views expressed are her own.

Changing faces

RACHAEL DOWN congratulates previous ATT and CTA prizewinners in a bid to encourage future contenders.

Looking out of the office window at the beginning of January, most would agree that the first month of the Roman calendar really is dull, dreary and void of celebrations. But, likewise to Janus, the god this woeful month is named after, there are two faces – one designed to look backwards into the old, and the other, forwards into the prosperity the new year will bring.

So, that is exactly what I am going to do. In this article, I will discuss the ATT and CTA 2010 prizewinners' highlights, plus, discover how they plan to endure January and conquer 2011.

Looking back

David Boyce, who works for Menzies LLP in Leatherhead, certainly has a great deal to look back upon relating to his success in 2010. Out of the 1,447 candidates who underwent the strenuous CTA examinations on 11 and 12 May 2010, David was awarded the Avery Jones Medal for the candidate with the highest mark in the application and interaction paper.

When asked how becoming a member of the Chartered Institute of Taxation has helped his career, David said:

'Passing the CTA has given me the professional qualifications I needed to meet the criteria for promotion within Menzies should the chance arise. It has raised my profile in terms of my technical ability and also means that I have the recognised qualifications across the tax industry which will enable me to have choices on my career path.'

As if becoming CTA accredited wasn't enough, David, like the other prizewinners, certainly appreciated the 'massive' achievement of winning the Avery Jones prize.

KEY POINTS

- Passing CTA and ATT exams are worth the effort.
- Have a healthy body and mind.
- Feel inspired; next year it could be you!



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'I worked very hard, and to be awarded a prize at the end made it all feel worthwhile', David commented, adding: 'It was an honour to meet and spend some time with John Avery Jones, and be presented personally with the medal. Again it has raised my profile enormously and shows that I have good tax knowledge.'

So, how did he achieve such success when sitting the examinations which are so renowned for their difficulty?

'There is no getting away from the fact that you need to put in hard work. The exams are hard but achievable provided you put the time in.' David, who gave himself the extra challenge of preparing and sitting all four papers in one session, proved that although they are notoriously difficult, passing with professional recognition can be accomplished.

He did admit, however, that due to the high volumes of different taxes in need of study, 'there were times when they start to mix up in your mind'. Even CTA accredited individuals are human!

Facing forwards

When asked what advice he would give to students facing the exams this year, David put emphasis on the importance of staying healthy in both body and mind: 'You need to eat and sleep normally. I made a point of not studying when I was tired and always put aside some free time (normally Sunday afternoons) just to turn off and gain some respite.'

Intellectually speaking, David said the key to success lay within question practice. 'The reading is important but I certainly understood things a lot more once I had done a practical question and read and compared the answer to my own.'

He continued by advising how to make the practicalities of exams easier, especially focusing on the smaller things in life: 'The funniest point is that I bought some really comfortable pens

(cushion grip and gel ink) which made writing easier – there is so much writing to do in the exams and you can easily get aches and cramp in your hand.’

Finally, exploring the other side of Janus, David commented that his main challenge for the up-and-coming year is to ‘try to retain and use the knowledge I gained while studying’.

He went on to say: ‘It is very easy to forget what you’ve learnt, especially on taxes that you do not work on daily in practice. I still refer back to my notes whenever a question is raised on taxes I would not normally deal with to try to keep my knowledge at the level it was when I was studying.’

And what are his plans for the future? ‘Having been in personal tax for quite some years I think that is where I will stay but, having studied CTA and gained knowledge in a number of other taxes, I am now more open-minded as to the sort of work that I can and would like to deal with.’

Celebrating CTA

Moving on to another success story, Deborah Ehrenzweig, who is an assistant manager for Deloitte’s indirect taxes group, last year achieved not only a sparkly CTA accreditation, but also the Victor Durkacz medal for the candidate with the highest mark in the advisory paper on VAT on UK domestic transactions (including stamp duty land tax).

Despite having less than 18 months of working-life VAT experience prior to sitting her exams, Deborah, who succeeded by trouncing her peers within the exam paper and obtaining the award said: ‘I found studying for the CTA integral to my technical development and allowing me to progress to the next stage of my career.’

So what did winning the Victor Durkacz medal mean? Deborah said:

‘Well, mainly it was the recognition for a great deal of hard work, although I think winning a prize meant a great deal more to my mother!’

Deborah went on to say that in terms of the amount of studying and difficulty of content, the CTA exams were the hardest set of papers she had ever taken, however, she did suggest three top tips which could help you on to the road to success:

- read material around the subject;
- be completely comfortable with your legislation; and
- start early.

What is her advice for current CTA students in relation to the VAT exams?

- legislation;
- legislation;
- legislation.

It looks like Deborah’s career is just beginning, with her aspirations for 2011 including ‘continuing along the path of

indirect tax consultancy’. Finally, in Deborah’s eyes not every challenge is linked directly with tax, so what is her next goal? ‘Conquering the stage of amateur dramatics.’

Facing ATT

Last, but by no means least, I spoke to Deloitte’s assistant manager of global employer services, Jenny Adams, who was among the 983 candidates who attempted the Association of Taxation Technicians (ATT) exams in May last year.

Not only has the ATT qualification provided Jenny, who currently works in expatriate personal tax, with ‘an excellent overview of tax matters, both personal and corporate’, she also received recognition for scoring the highest mark in the personal taxation paper by way of the Ivison medal.

I asked what winning the prize meant to her. She answered ‘As I did not expect to win a prize, the results came as a bit of a shock to me. My parents were particularly proud.’

“I am now more open-minded as to the sort of work that I can and would like to deal with.”

Looking back on the stress levels of exam hardship, Jenny noted that apart from the business tax higher skills paper (which she found particularly difficult due to her day-to-day inexperience with corporate tax matters), her main obstacle was the time measurement. She said:

‘Every ATT exam contained questions which I had not previously encountered and therefore, I found the exams quite time-pressured. However, there were plenty of questions in the exam which were familiar so I felt confident I had done enough to pass the majority of the papers.’

Her top tips for those facing the exams this year are:

- Focus on practising past exam questions and use your legislation to find the answer. There is far too much tax legislation to commit to memory!
- Don’t spend hours on end revising – study regularly for short, effective periods.
- Try not worry.

So what’s getting Jenny through Janus’ January? ‘At present, I’m focusing on developing my career further at Deloitte and hopefully planning a few holidays for this year’, she said.

Now that we have looked back on the past year’s CTA and ATT successes, it is up to you to face your exam future, and the tax world certainly will be ‘looking forward’ to hearing about it. ■

CTA and ATT results

The ATT and CIOT announce the results of the latest taxation exams.

The Chartered Institute of Taxation, the principal body in the UK concerned solely with taxation, and the Association of Taxation Technicians, the oldest and largest body concerned solely with tax compliance, have announced the results of their examinations taken on 2 and 3 November 2010.

The CIOT's exams were taken by 1,392 candidates, while 887 candidates sat the ATT papers.

Commenting on the results, Institute President Vincent Oratore said: 'I would like to offer my congratulations to all 514 of the candidates who have made progress towards becoming a Chartered Tax Adviser as a result of the November 2010 examination. 354 candidates have now successfully completed all of the CTA examination and we very much look forward to them becoming members of the Institute. The modular examination structure has again proved extremely attractive'.

Association President, Simon Braidley, also reported that a high standard of performance was achieved by many candidates. Of the 95 candidates who attempted the required four papers for membership, 59 (62%) passed all four papers.

Simon said: 'I am pleased to congratulate all the successful candidates in our November 2010 examination. In total, 1,554 papers were sat and 1,112 passes were achieved in one or more of seven papers with 84 distinctions awarded for exceptional performance. It is very pleasing to see so many candidates taking advantage of the flexibility in our modular examination structure and, as a result, passing one or more papers on their way to completing the four papers towards membership. Others have obtained certificates of competency in the paper that is of relevance to them in their workplace. As a result of these examinations, 290 candidates have now completed the examination requirements for membership and I look forward to congratulating our new members at our new members' reception at the House of Lords'.

Full details of the CIOT and ATT examination pass lists and prizewinners can be found at www.tax.org.uk and www.att.org.uk respectively.

CTA pass list

The following candidates have met the examination requirements for membership.

+ = Prizewinner

* = Distinction

Adams A (Birmingham)	Berg G (York)	Callicott E (Monmouth)
Adams E T (Norwich)	+Best K (London)	Campbell G J (Glasgow)
Adams R S (Coleraine)	Bhalla K (Harrow)	Carr K H (London)
Addison J (London)	+Boatfield J (London)	Carter G E (London)
Ahmed S (London)	Bone F (Aberdeen)	Carter J (Sutton Coldfield)
Ali K (London)	Bosch L A (London)	*Cassidy J J (London)
Andrews J J (Warwick)	Boswell K (Warwick)	Caton N S (Saffron Walden)
Arnold B I (London)	Bowe A P (Grange-Over-Sands)	Chalkey A (Fleet)
Awaan T F (Nottingham)	Boyle G K M (Croydon)	Chambers L R (London)
Ayres D M (Aylesbury)	Braddick S (Wetherby)	Chapman A (Belfast)
Baggaley D (Gateshead)	Bradley M C (Belfast)	Chen T (London)
Bailey R (London)	Brain H E (Norwich)	Christie G (London)
Bains P J (Manchester)	Brewster J M (Fleet)	Church M J (London)
Baldry B G (London)	Bristow P (Windsor)	Clayton A (Reading)
Barratt Y M (Bordon)	Broder T (London)	Clerkin A M (Strabane)
Barton T L (Reading)	Brown E C K (Bristol)	Close M (London)
Bates S J (Hyde)	Brown L E (Witney)	Clubb T J (Milton Keynes)
Beckett L D (Ipswich)	Brzezicki N (London)	Colgan D D (Bournemouth)
Bell K F E (Birmingham)	Bucknall A M C (Reading)	Collier S (Evesham)
	Budd R E (Northampton)	Conner L E (Lancaster)
	Burdett J E (York)	Conroy L R (London)
	Butler S K (Yateley)	Cook K J (Lanark)
	Butt H S (London)	Coombs S J (Newcastle upon Tyne)

Congratulations!!

Just got your results and confused about your options?

What's next...

- Negotiate options internally
- Look into international positions
- Make the move into Industry
- Explore promotion prospects within the profession
- Move into another tax specialism

If you feel one of the above applies to you but want confidential advice on how best to negotiate your internal options or want to discuss which of these will help you best achieve your goals, have an informal conversation with us today.

Haven't been successful this time?

Don't worry, the suggestions presented above can apply to you.

Whatever your situation, don't put off contacting one of the dedicated tax advisors below to help map your career path.



Cooper M W (Wigan)	Hair J W (Newcastle upon Tyne)	Lake D M (Liverpool)
Cornthwaite J C (Poulton-Le-Fylde)	Hall A (Manchester)	Lam P B W (Birmingham)
Cotillard C B (St Helier, Jersey)	Hall L C (London)	Langham S (London)
Cowdy K J (London)	Hampton C M (Reading)	Langridge D B D (Worthing)
Craig E G (Manchester)	Hann J (Swindon)	Le Maistre A J (St Lawrence, Jersey)
Currall O W M (London)	Hanson C J (Reading)	Leach E A (London)
Curtis S L (Cowbridge)	Hara T (London)	Lenczuk S A (Wembley)
	Harrison E S (Bexley)	Lewis A C (Bristol)
Daddar M (Southall)	Harwood M D (Gloucester)	Lewis K M (Bristol)
Dalton S K (Witney)	Havard K (Crawley)	Li J (London)
Danez T L (Pudsey)	Head N A (Dundee)	Liu Y (London)
De Hondt P (Southampton)	Heath J (Bexleyheath)	Lockwood H (Barnsley)
Dimitrovich T (Bristol)	Henderson C J (Hitchin)	Lush R (London)
Dixon L (Leeds)	Henderson L (Paisley)	Lynn C A (Cheddar)
Dobson K L (Haywards Heath)	Henderson R J (London)	
Donald A (London)	Hesketh M J (Chatham)	Macdonald K E (Stockport)
Doyle J (London)	Hewitt P A (Walton-On-Thames)	Mack C A (Manchester)
Dunne L J (Liverpool)	Higham A H (Harrogate)	Marsh S J (Caerphilly)
	Hill M J (Oxford)	Marshall N (Newcastle upon Tyne)
Eaton F (Liverpool)	Hill P N (Sheffield)	Marshall P D (Edinburgh)
Eaves C (Lutterworth)	Hillman E (London)	Mason D (Stoke-On-Trent)
Ebdon L M (York)	Hills G (Skegness)	Matadeen D A (Wallington)
Ellis R (Treharris)	Hindocha R D (Leicester)	+McCulloch C
Evans V M (Towcester)	Hine R A (London)	(Newcastle upon Tyne)
	Hobbs M J (Wilmslow)	McDonald G (Middlesbrough)
Fachot J M (Reading)	Hollingworth A D (Stockport)	McGinn N B (Belfast)
Faundez A (Bristol)	Hollyman J R K (Chelmsford)	McGuigan C J (Aberdeen)
Fegan S L (Edinburgh)	Hood C (Glasgow)	McHugh D M (Newtownabbey)
Field R J (Canterbury)	Hosgood D P (Cardiff)	McKellar G (Glasgow)
Findlay J (Glasgow)	House P M J (Southampton)	McLaughlin J (Watford)
Floater N M (Hull)	Huang K W (London)	McLaughlin K M (St. Albans)
Flynn P J (Southampton)	Hudson L E (Southampton)	McMahon P (London)
Forsdick E C (Glasgow)	Hunter K W (Dunfermline)	Mercel L A (Berkhamsted)
Foskett E J (Sevenoaks)	Hunter S A (Leeds)	+Mercer A (Paris, France)
Fowler M J (Hereford)	Hussain I (Watford)	Miah B I (Uxbridge)
Fryer S D (Erith)		Michie P A (London)
	Jalaf S (London)	Milgate E J M (Coulsdon)
Garcia-Munoz K (London)	Javed A I (London)	Miller P (Northampton)
Gemmell J E (Troon)	Jemide M (Edgware)	Millyard K (Gloucester)
Ghouse N (Cambridge)	Johnson A (Leeds)	Milton J R (Egham)
Gibbs C (Bristol)	Johnson H G (Salisbury)	Mitchell T (Bristol)
Gibbs S J (Crewe)	Johnson M (Skegness)	Moffatt K (Reading)
Gill T K (Wolverhampton)	Johnson R (Cambridge)	Mohide J A (Clevedon)
Goodsell I (London)	Johnston G A (Newtownards)	Moi M A (London)
Gorasia N (Milton Keynes)		Moore A (Caterham)
Gordon R Y (London)	Kainz R (Edinburgh)	Morris L (Birmingham)
Goulden P G (London)	Karwowska H C (London)	Morris S D (Borehamwood)
Grace S (London)	Kearns S W (Nottingham)	Motala S (Manchester)
Graham A (Enniskillen)	Kedward F (Nottingham)	Murphy P S (Willenhall)
Graham D T (Reading)	Kelly N (Craigavon)	Muthalagappan K S (Coventry)
Greenwood G J (Edinburgh)	Kelly N-J S (London)	
Gullick S E (Bristol)	Kennedy E (Glasgow)	Nagar M (Leicester)
Guven B (Epsom)	Kernot P M (Kilmarnock)	Ngan W (Liverpool)
	King K L (Swindon)	Norris R F (Belper)
Hackett D (Lancaster)	Kleboe V (Camberley)	Norton Z (Bristol)
+*Haines M A (Reading)	Kruppa R (Waterlooville)	Nugent L (Manchester)

Sarah Tan
Private Practice
London

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Now is a good time for both ATT and CTA newly qualifieds to be coming on to the market to evaluate their options. To help you through this decision-making process, we have designed a guide which is available on our website. It covers when to consider moving, what areas of tax to practice in, and whether to stay in practice or consider an in-house move. We currently have a variety of opportunities for you to consider, and are available to answer any more questions that are specific to your own circumstances to help you make an informed decision.

For a bespoke and honest consultation, please contact us to discuss your next move on **+44 (0)20 7415 2800** or visit brewermorris.com

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 O'Neill E (Tunbridge Wells)
 Ormesher N A (Chorley)
 Oury A (London)
 Overton C J (Rugby)

Page K D (High Wycombe)
 Palmer J (Windsor)
 Palmer N O (Worcester)
 Palmer-Antunes J M (Abingdon)
 Pannell M J (London)
 Parmar N (Loughborough)
 Parrett M R (London)
 Patel K (Edgware)
 Pearson J M (Eastleigh)
 Pearson M J (Bristol)
 Peck Z (Beaconsfield)
 Pegrum C M (Saffron Walden)
 Pereira V A (London)
 Pfeffer N (London)
 Pilkington H F (London)
 Pitkin J A (London)
 Pooley S J (Leeds)
 Poplett M J (Lincoln)
 Pover M (London)
 Pugh D C (Bristol)
 Purewal R (Nottingham)

Rabnott G (London)
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 Randall H L (Studley)
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 +Reaney D I (Belfast)
 Reid N D (London)
 Rice D J (Cheltenham)
 Richardson C L (Chorley)
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 Roberson L K R (London)
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 Scott C (Yarm)
 Seavor G (Carlisle)
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 Shah S (Rickmansworth)
 Shah S S (London)
 Shahran S (London)
 Shaw V L (Farnborough)
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 Skillicorn N
 (Douglas, Isle of Man)
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 Smith A J (Norwich)
 Smith G (Coalville)
 Smith G A (Southminster)
 Smith H E
 (Douglas, Isle of Man)
 Smith R I (Bristol)
 Smith R J (London)
 Smith S A (Beverley)
 Srai P (Southall)
 Stevens L R (London)
 Stewart A (Bristol)
 Stokes J E (Walsall)
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 Sweetman J (Edinburgh)
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Taylor M J (Havant)
 Teesdale W (Barry)
 Thackray L D (Leeds)
 Thatcher N (Melton Mowbray)
 Thomas C (London)
 Thompson L Y (Manchester)
 Thomson L (Carlisle)
 +Toms D C (Cambridge)
 Tsoukkas G (Thornton Heath)
 Tuhani S S (Edinburgh)
 Turley M (Newry)
 Twitchett F L (Cardiff)

Valdniece K (London)
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 Veney K (Liverpool)
 Venn M J (Radstock)
 Verling M T (Crewe)
 Verma J (Hounslow)
 Vishnyakov A (Manchester)
 Volodeva K (London)

Wagerfield A J (Braintree)
 Waghorn A S (Hastings)
 Walji K F (Croydon)

Walker N (Glasgow)
 Wallace R S (Glasgow)
 Wang Q (Aylesbury)
 Wang X (Reading)
 Wark E (Glasgow)
 Webb E K (Sandhurst)
 Weinstein J R (London)
 Wells S (Tonbridge)
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 Wheeler R (London)
 Whitbread L A (Poole)
 White E (London)
 White J (Altrincham)
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 Willcock C M (Bristol)
 Williams K L (Carterton)
 Williams L (Chester)
 Williams L D (Bristol)
 Willott D J (Reading)
 Wilson S K C (Chelmsford)
 Win P P (Mitcham)
 Woodmansey N J (Plymouth)
 Woolley L
 (Stratford-Upon-Avon)

Yau J (London)
 Yoon E (London)
 Young N (Newcastle upon Tyne)

Zbikowski A (Maidenhead)

The following candidates have now completed the CTA examination requirements by recently passing the two E-Assessments in Professional Responsibilities & Ethics and Law (having passed the taxation papers prior to the November 2010 sitting).

Dhiman J (Dagenham)
 Edwards I T (Bangor)
 Farren P (Londonderry)
 Gupta S L (Surbiton)
 Hall S L (Dewsbury)
 Hedger N J (Ely)
 Hynes L (Glasgow)
 Kovalova A (Gosport)
 McComb C (Ballyclare)
 Merritt G C (Andover)
 Penter G M (Sutton Coldfield)
 Povey L A (Oldham)
 Roberts R J (Spalding)
 Whittaker G (Northampton)



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The decisions you make in the early stages of your career can be the most important. There is an almost overwhelming range of options available to newly or part-qualified candidates. Wouldn't it be useful to have someone guide you?

Our market-leading tax team is here to give you advice and help you make the right decisions for your career.

Judge us by our track record

Whether you are thinking about a move into commerce, financial services, within practice or exploring the temporary and contracts market, make use of the knowledge and connections our consultants possess to find your optimal path by getting in touch or attending our careers seminar. In the past 12 months we have advised and assisted a large number of part and newly-qualified tax professionals. Below is a selection of moves we have assisted with

Fujitsu	Tax Assistant
3G	Tax Accountant
Amlin Underwriting	Tax Adviser
Lloyds Banking Group	Corporate Tax Assistant Manager
KPMG	Corporate Tax Assistant Manager
Deloitte	Private Client Tax Assistant Manager
Grant Thornton	Private Client Tax Senior
BG Group	Tax Accountant (maternity cover)
JP Morgan	Tax Accountant (temp to perm)
Morgan Stanley	Tax Accountant (temporary)

To have a full appraisal of your career options, please contact us in confidence:

Financial Services	Ed Rayfield	020 7429 4432	edrayfield@puretaxation.com
Commerce	Stephen Adams	020 7429 4496	stephenadams@puretaxation.com
Practice	Ciaran Reilly	020 7429 4415	ciaranreilly@puretaxation.com
Interim FS	Georgina Norris	020 7429 4490	georginanorris@puretaxation.com
Interim C&I	Bridget Hougham	020 7429 4423	bridgethougham@puretaxation.com

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Next step

Whatever your final exam result, we don't want you to miss out on this opportunity. Bring your fellow tax professionals to benefit from our referral scheme.

Contact me to reserve your place:

Ed Rayfield

020 7429 4432

edrayfield@puretaxation.com

ATT pass list

The following candidates have met the examination requirements for membership.

+ = Prizewinner * = Distinction

Adeleye I O F (Aberdeen)	*Barker T E (London)	Brymer-Griffith S E (Newtown)
Adewusi A O (Bradford)	Barkley M (Belfast)	Butler N F (Aberdeen)
Akinsiku O O (Luton)	Barritt R A (Northampton)	
Ako E C (Coventry)	Basnett J (Solihull)	Campbell A (London)
Al-Azzawi R (Newcastle)	*Bassi D (Birmingham)	Capper J (Manchester)
Aldwinckle S D (Kettering)	Bassi S S (Hounslow)	*Carnegy-Arbutnott F T (London)
Alfeham A A (London)	Bharj S K (Birmingham)	+*Carson A (Paisley)
Allcott C A (Gillingham)	Billington J (Leigh)	Carvill-Biggs T (Watford)
Anadathirtha A K (Bangalore, India)	Biodun-Badmus O (London)	Casey L M (Colchester)
Annand R (Sittingbourne)	Birrell J A (Gloucester)	Cater S (Uxbridge)
Apps S J (Southampton)	Bish R J (Maidstone)	Cates C (London)
Archer G (Bristol)	Black A R (Sheffield)	*Chapman D (Norwich)
Arrowsmith J (London)	Boon H (Preston)	Chattell C E (Spalding)
Aziz N (London)	Boon N (High Wycombe)	Cherry L (Craigavon)
	Boota R (Birmingham)	+*Cicero B (London)
Babjakova V (London)	Bowles P J (Maidstone)	Clark D (Livingston)
Babul A (London)	Boyle J A (Northwood)	Clark J S (Glastonbury)
Bailey-Stewart M A (Birmingham)	Breeze S P (St. Helens)	Clement-Smith K C (London)
*Ball C (Reading)	Bremner A J (Thatcham)	Clorley R (Northwich)
Bannayi S (Dartford)	Brooks F J (Brighton)	Coley M L (Stoke-On-Trent)
	Brown A F (London)	Collier R M (Eastbourne)

2011: YEAR OF OPPORTUNITY.*

* Talk to Michael Page Taxation in the East & West Midlands.

With plenty of new opportunities for January 2011 within Practice & In-house Tax it's never been a better time to look for your next career-enhancing move. Below is just a selection of the roles we are currently working on:

Corporate Tax Consultant - Practice - Ref MPTX13147607
International Tax Manager - In-house Tax - Ref MPTX13145864
Corporate Tax Assistant Manager - Practice - Ref MPTX13146994
Corporate Tax Accountant - In-house Tax - Ref MPTX13146383
Corporate Tax Manager - Practice - Ref - MPTX13135362
International Corporate Tax Adviser - Practice - Ref MPTX13135369

To discuss these roles or for confidential career advice, contact your local Tax Expert:

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 Freiburghaus A M (London)
 Fuller D (Crowborough)
 Fuller N E (Poole)

Gadd D M (Gloucester)
 Garner D J
 (Leighton Buzzard)
 Garvey J (Manchester)
 Gayler S (London)
 Gibb A (London)
 Gibson D M (North Shields)
 *Giles L (Reading)
 *Girdlestone C C (London)
 Grandemange G P (London)
 Gray S M (Trowbridge)
 *Greaves R C (London)
 Green S (Loughborough)
 Greenaway S P (Bristol)
 Grimes M J (Great Yarmouth)
 Gronova J (Tunbridge Wells)
 +*Gurr C E (Oxford)

Hall R J (Winchester)
 Hallue S V (Bangalore, India)
 *Hancock E K (London)
 Haroon M A S (London)
 Harrison T C (Surbiton)
 Hathi M (Stanmore)
 Hawkings S E (Beckenham)
 Hay L (Manchester)
 Hazeldine J (Manchester)
 Hazell S E (Swindon)
 Henderson C (Aberdeen)
 Hlahla C T (London)
 *Hodge R R (Oxford)
 Hogan E R (Solihull)
 Hollingdale S (Heathfield)
 Holloway S L (Norwich)
 Hoy J F (Edinburgh)
 Hughes K D G (Telford)
 Hussain S (Ilford)

Ingham J A (Cambridge)

Jackson R (Gloucester)
 Jones M D (Rushden)

Kadel S G (Greenford)
 Kang T (Bradford)

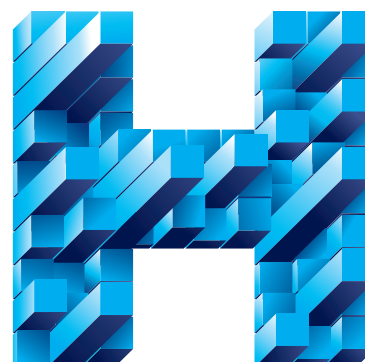
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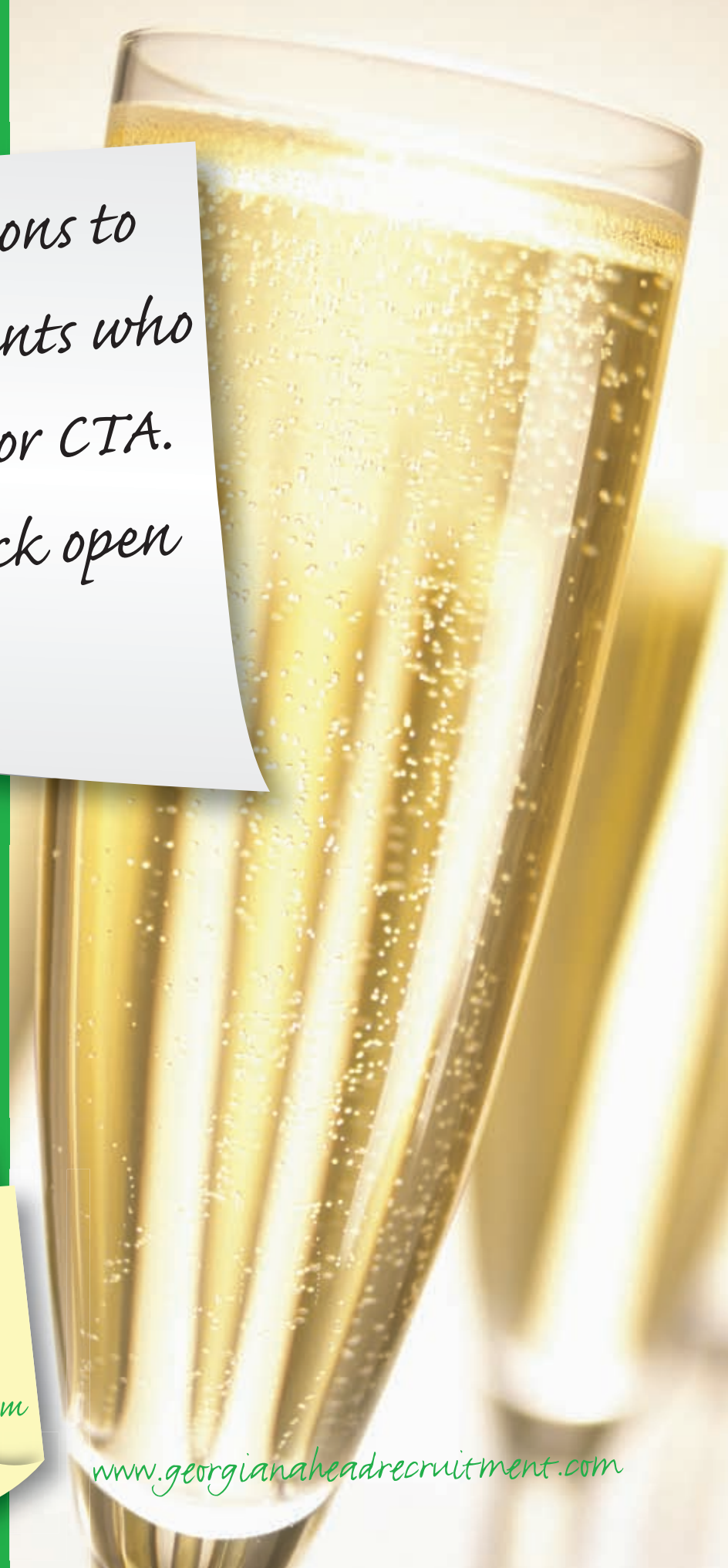
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