

Taxation Educational Supplement

TAXATION

July 2010



CIOT & ATT MAY 2010 RESULTS ISSUE

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Taxing times

'Nothing that's worth
 having comes easy' –
 and this must be truer
 of tax exams than
 many things in life.

Welcome to the *Taxation* summer educational supplement. For most of us in tax, the month of July usually brings with it the double excitement of the annual Finance Bill as it progresses through Parliament and the possibility of using up some of our holiday entitlement. But for those who have spent the past year or more studying for The Chartered Institute of Taxation or Association of Taxation Technician exams, there is the added frisson of the publication of the results and knowing whether the CTA or ATT designation can now be appended to one's name when writing to clients or even to friends and family. This supplement contains the pass lists with the names of those who are now eligible for membership of the Institute and the Association as well as those who have passed 'with flying colours' and thereby became eligible for one of the prizes.

It's also our job to encourage others to obtain professional qualifications in tax and, if you have not already done so, the articles in this supplement will hopefully give you some incentive to take up this challenge.

Tax legislation

As mentioned above, tax legislation generally has a high priority at this time of the year and perhaps this is even more the case in 2010 when there have already been two Budgets and one Finance Act, with the second Finance Bill now passing through Parliament and the publication of a third planned for after the summer parliamentary recess.

Legislation underpins almost everything we do in tax and in his article Simon Groom explains how learning to navigate your way around the tax legislation can assist you in the exam hall.

Knowing which Taxes Acts will be the subject of examination is also essential; if you are planning on taking this November's ATT or CTA exams, it will be important to understand that the latest relevant legislation will be FA 2009, so none of this year's acts will be examinable. Those aiming to take the exams in 2011, whether in May or November, will need to understand the first two Finance Acts of 2010, but not the third.

Richard Curtis then explains the importance of keeping your work commitments, family and social obligations and study in balance. Inevitably, in the short term, compromises will need to be made, but as we expect that everyone on the pass lists will attest, those short-term sacrifices will be worth the long-term tax career gains.

In our final article Allison Plager interviews some recent successful examination candidates who share their study secrets and provide encouragement to others to follow in their footsteps to exam success.

So congratulations to all who passed their tax exams and commiserations to those who did not. Whichever you are, remember, 'nothing that's worth having comes easy'.

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How to be a legal eagle

SIMON GROOM explains how to make effective use of the legislation in your tax examinations.

Although this article is generic in the sense that it can apply to any examination where you are permitted to use tax statutes, it is written with two particular examinations in mind, namely those leading to the Chartered Tax Adviser (CTA) qualification, and those set by the Association of Taxation Technicians (ATT) – my particular areas of interest. I have written it with the reference to the Yellow and Orange books published by Tolley, but it applies in much the same way to those published by CCH, just substitute Red instead of Yellow and Green instead of Orange, with minor exceptions, for example stamp taxes are in the CCH Red books rather than Green.

Students are often delighted to learn that they are allowed to take certain texts with them into the examination hall, but this euphoria soon comes to an end when, having bought their books, they don't actually know what to do with them. Many, feeling that they would be negligent not to take the books with them to the real exam, turn up on the day with a pristine copy, find there isn't enough room for them on the desk and then leave them untouched, gathering dust on the floor. They dutifully return home with them at the end of the exams, exacerbating the back injury they sustained getting them there in the first place.

While the legislation is not the answer to all of your prayers, it can be a valuable addition to your armoury in the exam, gaining you those vital extra marks to get you across the line. But only, that is, if you have prepared properly.

KEY POINTS

- The good news: you can take the legislation into the exams.
- The bad news: additional notes are not allowed in books.
- Get to know your way around the legislation.
- Only highlight the really relevant points.



What have I actually bought?

Let's start with what is actually in the box when you buy your legislation, and let's get the easy stuff out of the way first.

Your Orange book contains all aspects relating to VAT, stamp taxes, and some of the other indirect taxes. By all aspects I mean that it contains all of the primary and secondary legislation (statutes and statutory instruments), relating to that particular tax, as well as non-statutory material such as statements of practice, press releases, interpretations and similar documents.

Now onto your Yellow books. Part 3 contains all aspects relating to inheritance tax, National Insurance and tax credits, so in that respect the structure is pretty similar to that of the Orange book. The remaining Yellow books are divided up slightly differently.

Parts 1A, 1B and 2 all relate to income tax, corporation tax and capital gains tax. Parts 1A and 1B contain all of the primary legislation, whereas Part 2 contains all of the secondary legislation, and all of the non-statutory materials.

Within Parts 1A and 1B, all of the statutes are in chronological order, with the key tax statutes being identified by grey shading on the edge of the page. The pages without the grey shading represent Finance Acts and more minor statutes. So, for example, if I wanted to look up some aspect of corporate tax administration, I have learned that FA 1998, Sch 18 is useful. I know immediately that this is in Part 1A, and I know to look between the shadings that represent TCGA 1992 and CAA 2001. If you work like this while studying you will soon find yourself picking up the correct book without even thinking about it.

It's important that the way your books are structured becomes second nature, so that you know immediately to which book to refer. Many people get used to the fact that there are statutory instruments in Book 2; they then forget that these only relate to income tax, corporation tax and capital gains tax. We get a lot of phone calls from students saying they can't find a

particular National Insurance statutory instrument, the reason being that they are looking in Part 2 rather than Part 3!

Can I write in my books?

You are allowed to mark your books in certain ways. For the ATT and CTA examinations the rules state that:

‘Publications brought into the examination must be bound copies. They can be underlined, sidelined and highlighted. Annotating, use of “post-its” and tagging is NOT allowed.’ (Although it does go on to say that you are permitted to write your name on the books!)

So how do I study with them?

Now you know what is in each of your books, let’s see how you use them.

You have to realise that in most examinations you will not have time to use the legislation to look up things that you know little about, and unless you have a legal background it’s probably fair to say that it will take a long time to translate what is in the book into something that answers the question in a meaningful way.

If that’s the case what use are they?

They are very useful in providing light relief for your brain by relieving it of the need to remember things like definitions, conditions and time limits.

For example, if you are given some information in a question and you’re not sure whether or not a company qualifies for the enterprise investment scheme (EIS), it is not that difficult to check a few basic conditions in ITA 2007, Ch 4. I appreciate that there is a lot of detailed information in this chapter, but be guided by your study manuals which will bring out the key issues that need highlighting in your legislation. Just bear a couple of things in mind; first, there is no point highlighting something that you don’t understand when you first look at it, as it is unlikely to help you in the exam, and, secondly, don’t get carried away and end up highlighting the whole book; you must try to be selective, highlighting is only useful if you can find the relevant information instantly.

So for example, and following our illustration of EIS above, let’s say that we have decided that ITA 2007, s 186 will be useful for the gross assets’ limits. Don’t highlight the whole section just pick out ‘single company’, ‘£7 million’, ‘before’, ‘£8 million’ and ‘afterwards’ from subsection (1). Now do the same for subsection (2), but highlight ‘parent company’ instead of ‘single company’. Now you’ve got all of the salient points at your fingertips in the exam.

Next, it’s all very well knowing that you’ve highlighted the gross assets’ requirement, but are you going to remember it’s in s 186 under exam pressure? One way around this is to go to the beginning of ITA 2007; here, as with all statutes, you will find the ‘arrangement of sections’, effectively a list of all of the sections in the Act. You should highlight s 186. As long as you can remember that EIS is contained in ITA 2007, you can go to the arrangement of sections, and find the relevant section very quickly.

TOP FIVE TIPS

Top five tips for using legislation

1. Know your way around the books, i.e. what is in each volume.
2. Get a feel for what each Act contains so that you know roughly where to look even if you can’t remember exactly where something is. For example, if it’s anything to do with an employee, chances are you will find it in ITEPA 2003. Anything relating to the income tax computation in general, such as loss relief, will be in ITA 2007.
3. Use the legislation while studying, highlight things early on and become familiar with it. Some online study manuals even allow you to click through to the relevant section of the legislation online.
4. Take it with you when you attend courses, particularly revision courses, as this will give you further practice, and of course, use it in all of your practice examinations.
5. Look after it. Be careful about lending it to others in the office who may inadvertently write in the book, therefore making it useless for the exam.

Look up limits

Students ask me: ‘when I’m studying, do I need to look everything up in the legislation?’

No, be selective. As I said above, the legislation is most useful for things like definitions, conditions, dates, penalties, time limits, etc. Most people struggle when it comes to needing an explanation of something. For example, you might use it when you need to check whether something qualifies for rollover relief, this can be found in TCGA 1992, s 155. But if you wanted to find out the rules regarding rollover relief and the situation where you don’t reinvest all of the proceeds, you’ll probably waste a lot of time trying to get your head around TCGA 1992, s 153 if you’ve never come across it before. Most people find that particular point easier to learn, though I know that people use the legislation in different ways. Just make sure you know your approach before you go into the exam.

In summary

Continuing the theme of highlighting the most important points, the box above contains my **Top Five Tips** for using the legislation. Remember, if you use the legislation correctly, and practise using it, it will be a very valuable tool; but if you don’t get to know it properly, you can instead end up wasting precious minutes of exam time.

Good luck with your studies! ■

Simon Groom is head of national tax training at Tolley, part of LexisNexis, and can be contacted at taxtraining@lexisnexis.co.uk. He is also a member of ATT Council. The views expressed are his own.

The eternal triangle

Must work and home life always suffer when studying appears on the scene, asks **RICHARD CURTIS**.

The work-life balance. We're all so busy these days that we need advice on getting our work and personal lives in the right proportion. But let's say that you have read a few self-help books and have just about managed to get your tax work hours and private life sorted. All's well in the world and your career and home life are happily rolling along hand in hand – with home life meeting up with work life in the evening, perhaps for a film and late supper, and in the morning seeing work life on to the train with the other commuters. Meanwhile, work life is merrily toiling away with just the right amount of stress and corporate tax planning to keep things interesting, but knowing that home life would be there with a soothing massage and a nice bottle of red in the evening.

However, like in all the best stories, you know that it can't last. After home and work have been getting along famously for a couple of years the inevitable happens, things become over-familiar and routine and the eternal triangle rears its ugly (or, more likely, not so ugly) head. Yes, you guessed it, along comes qualifications tossing its golden-haired exams and fluttering its hope of promotions and salary increases in front of work, with whispered promises of a better life: riches; benefits; more holiday entitlement; and maybe even foreign secondments and travel thrown in. 'Just think', says qualifications, 'with me, who knows what could happen', as it carelessly lets its study manuals fall open in front of work, who is now well and truly captivated.

Poor old home-life can only look on while remembering the happy times it spent with work. Later that evening, work's dinner gets fed to the dog by home, after work phones to say that it's going to be unavoidably detained at the office because it's involved in 'a heavy study session'.

The juggling trick

But does studying for exams have to be like an episode from Dear Deidre's casebook column in *The Sun*? Does your significant

KEY POINTS

- Work and home life will have to accommodate study time.
- The importance of effective time management.
- Ensuring that colleagues understand study commitments.
- Separate sittings should facilitate exam plans.



other have to lie in bed at night facing the wall while you snuggle up instead in a threesome with *Tolley's Yellow* and *Tolley's Orange* handbooks? Well, fortunately for the future of this article before it morphs into something totally unsuitable – no. But if you have decided that you should be studying for a tax qualification (sharp intake of breath at this point) you are going to have to manage to find time to study when your hours are full of work and relaxation with some eating and sleeping thrown in.

Coincidentally, the three-way pull of work, study and a home life seemed to strike a chord when we asked Siobhan Gillespie, a solicitor in the tax disputes and investigations department at McGrigors LLP, for her experiences.

'While juggling a full-time paralegal job and a "full-time" LLB course at Birkbeck college (three evenings a week, 6pm to 9pm and associated studying), I came to one inescapable conclusion: I could pass my degree, keep my supervising partner happy or have a social life. However, I could not simultaneously do all three. So the social life had to go. As I was without dependants at that point, thankfully my social life was the only major sacrifice over the three-year period of my degree. However, I have nothing but admiration for those fellow students (and there were many) who somehow managed to combine full-time employment, full-time studying and family life. I genuinely have no idea how they did it.

'While I am not sure if I would recommend full-time studying combined with full-time work to everyone, especially if you enjoy your sleep, I do have to say that my time at Birkbeck was a truly fascinating and rewarding period and helped me immensely in furthering my career. I would also thoroughly recommend the college to anyone who wants to expand their horizons, or simply be exposed to a different way of thinking than that which is required for their day job.'

Psychology and motivation

So if you are thinking of becoming involved with studying what should you do to fit this in with the other areas of your life? As with most things nowadays, advice is always close at hand and the CIOT and ATT websites have advice on 'How to study' (www.lexisurl.com/howtostudy). This notes the importance of playing the role of an amateur psychologist when taking exams. It doesn't mention any need for a white coat or leather couch, but taking on the role of 'agony aunt' again, what can we do to help work and home get along together.

The CIOT and ATT's advice is that the first thing to do is to find the motivation for taking the exams. 'If you can find no reason to pass, then there is little point in taking the exam.' Both work and home need to know that they will together benefit from the motivating factor, whether it is job security, higher income, increased opportunity, etc.

Time

The CIOT notes tell us that time is often like money – 'in short supply and used too quickly'. It's a valuable commodity and, also like money, needs some planning to make sure that it is used effectively. It's here that home and work will probably have to make adjustments to balance the requirements of studying.

'Good time management skills are the key to successful studying', says the CIOT website, which recommends drawing up a time plan chart showing each available day until the exam. There is also some detailed advice for completing the chart at the web address above. Having prepared your chart put it somewhere visible. This will help encourage you to keep to it.

Perhaps work (you, dear reader, in this case) can get the support of home (your loved one) for its study plan by involving it at this stage. Work and home need to understand that they are partners in this enterprise and that qualifications is there to help them both, not steal one away from the other. This way they should be able to come through the experience with a better and stronger relationship.

Of course, it's not always going to be easy and both the CIOT and ATT suggest that family and friends need to realise that you should not be disturbed during your study time. And you also must not be distracted by other siren calls such as the phone (get an answering machine or use the '1571' voicemail service); the telly (record 'Stenders for later viewing'); and the doorbell (they'll come back – they always do don't they?).

This is work calling

Remember, it's not just your loved ones at home who you have to keep happy. Because it's tax, I can understand that you love your work but while you might not have quite the same level of feeling for your bosses, you do need at least to keep them happy while you are studying. Someone else with a considerable experience of study and qualifications, both in her own career and in mentoring and supervising others, is Grant Thornton's head of tax, Francesca Lagerberg.

'Fitting in work commitments and career-enhancing study can feel like juggling with double-edged swords. You want to keep the boss happy but you also need time to make sure you give yourself the best chance to pass. Some of you will be working with people for whom exams will be a hazy memory and therefore they might have forgotten the grind involved. As with your family, the best thing is to be honest with those around you about what support you need for your exams while they are honest about their expectations of you. By talking through any concerns you have they will have the chance to offer you alternatives. The best gift you can give to yourself and to your firm is to get the qualifications you need to take your career on to the next level.'

Tailored to fit

James Morley ATT, senior manager at EDF Tax, obviously remembers his own time studying with clarity.

'Your employer is fully aware of the dedication required to take you as a student through your study course, be it CTA or ATT, because the likelihood is, unless they are super-beings, that they have been in exactly the same boat and experienced exactly the same anxieties and pressures that you are feeling. With this in mind there is an empathy with the employee/student, and I find that by providing motivation for the student to commit to their study plan and maintain the high quality of work in the office the employer should provide as much encouragement and direct support to give you the best possible opportunity to succeed. After all, it is the employer that is investing in you and your time, as well as their own, to hopefully, from their point of view, gain a fully-qualified member of staff.

'Giving the student all the tools to help them throughout the study period will increase the chance of passing – these include day release and correspondence courses, access to student forums, audio/visual online study packs, tutor support on-line, as well as in-house assistance via staff who have recently sat the exams, or the resident guru!

'Now that the exams can be taken in separate sittings they can be tailored to suit the student and, for example, some students may prefer to sit all exams together, whereas others may feel more confident concentrating on one subject at a time and taking the exams (hopefully successfully) over four separate sittings. In terms of maintaining a healthy mix of study, work and your social life, a realistic, honest study plan is key. Here, you may find that a frank discussion with your line manager when drawing up your plan should help you to find the best route to success, which is the ultimate aim of you both.'

Conclusion

So that seems to be the secret. Don't let your involvement in the 'eternal triangle' of work life, social life and studying be your downfall. A healthy balance should see you successfully come out of the other side, not only as an older and wiser person, but as a better qualified one as well. ■

Crack open the champagne!

ALLISON PLAGER celebrates previous ATT and CTA prize winners' success.

It is perhaps the ultimate celebration to shower yourself and others in champagne! This decadent custom is followed after most grand prix when Jenson Button, Lewis Hamilton, Mark Webber or whoever has won on that occasion, spray each other with champagne in the sheer joy of winning a race involving dozens of laps of a racetrack, encased in the cockpit of a brilliantly engineered car.

So is this what the prize winners of the Chartered Institute of Taxation's (CIOT) and the Association Taxation Technician's (ATT) qualifications do? I would guess not – few of us have bottles of champagne waiting around to be fizzed out – if we have any nestling in the fridge, we'd probably rather drink it.

However they choose to celebrate, performing well enough to be awarded a prize is certainly impressive in the ATT and CTA exams, so let's find out from previous winners what inspired them.

Worthwhile

First of all, why take the ATT or CTA exams at all? They are tough, time-consuming and notoriously difficult to pass. The clue to their attraction is that they are extremely well regarded in the tax profession and will be a great help in developing your tax career.

Describing the CTA as a 'prestigious' qualification, KPMG's Rebecca Gleave, winner of the May 2009 CCH Prize for the second highest marks in two advisory papers (taken at the same sitting), says 'becoming a CTA is a great foundation to my career in tax, and it helped me to understand a wide range of issues that could be relevant to my clients at work'.

KEY POINTS

- Becoming ATT or CTA qualified is a great confidence booster.
- Studying is time-consuming.
- Don't panic!
- Practise lots of exam questions.



Christophe Dufaye, who works at Deloitte in London and won the ATT President's Medal in the May 2009 sitting, says that becoming ATT qualified has given him 'more detailed background knowledge of important subjects that I frequently encounter in the job, and more confidence because of this'. He adds that he is 'very proud to win a prize and it makes the work during the course worth it'.

As to the ATT exams, he says that they 'varied in difficulty, and some of the questions were unexpected, but I suppose the examiner is trying to knock you out of your comfort zone and disrupt your thinking. The ethics paper is probably the hardest as the subjects covered are sometimes less black-or-white than in the other exams. The standard business tax paper was also a lot harder than I (and a lot of friends) were expecting'.

In May 2009, Matt Stephen, an assistant manager in Deloitte's London office won the LexisNexis Prize for the highest total marks in two advisory papers taken at the same sitting. He works in quite a specialised area of tax and says 'becoming a CTA helped with building my technical knowledge in areas of tax

CLAIRE'S STUDY TIPS

- Do as much question practice as you can fit in. It's much more useful than going over and rewriting notes.
- Study little and often – take a break when you are tired rather than struggling on, but always have your notes with you so you can look at them at any time, such as on the tube.
- Don't be afraid to tackle the topics you find most difficult – I concentrated on those first before going back to make sure I got most of the basics as well.

that I'm not often involved with'. On his success, he says 'it was obviously good to win a prize but it was really unexpected'. He adds that the 'main achievement (and relief) was passing!'

Confidence is something that Claire Hawkins, assistant manager in the tax practice at Deloitte who won the Gilbert Burr (advisory paper on owner-managed businesses) and John Wood (advisory paper on advanced corporation tax) medals in November 2009, also mentions. She says that gaining the CTA qualification has given her 'more confidence to deal with queries in the office and research solutions to more complex issues. I hope that in the longer term it will help me to progress within Deloitte and boost my CV for future roles'.

As with all prize-winners, Claire says 'it was a relief just to pass the exams after all the hard work; the prize was a lovely bonus!' She adds that the exams were indeed very hard, with a lot 'to cover in a short space of time'. Rebecca Gleave agrees that the exams were very challenging, saying that 'one of the key difficulties is timing, and ensuring that you do not spend too much time on one question'.

Goodbye, life!

PKF's Rachel Ranson was awarded the Spofforth medal for the advisory paper in the advisory paper on inheritance tax, trusts and estates in the November CTA exams and she effectively put her life on hold while she took the exams. She says 'people need to be realistic when they sit professional exams. Personal life and hobbies are going to be put on one side; life will become work and study. I do a lot of horse riding. Poor Fred, the horse, was pretty much given a year off. Work, family and my partner were all very supportive of my study. I took omega 3 oils, drank Berocca (vitamin C) and ate chocolate (caffeine/sugar)!'

Rachel says that four colleagues at work became 'study buddies'. These are 'people in the same boat as you and they are the only ones who understand what you are going through. I never felt like going to the library after work but didn't want to let the team down. Having people to bounce topics off is useful, but more important is having someone on the end of a phone when you are about to go into meltdown'.

As for the exams, Rachel describes them as 'hard but fair'. She feels that 'if you have done all the groundwork then the key is staying calm on the day and making sure you put down what you know and don't panic. Even if things seem to go wrong, keep

going to the very end and don't stop writing. I was lucky: the year I took the exams offshore tax was a hot topic. UK-resident non-domiciled individuals with offshore trusts are my bread and butter. I think this helped me win the prize.'

She says that 'winning the Spofforth Medal sparked natural adrenaline!' It a personal reward for all the hard work, and she felt that was also a tribute to the people who had supported her throughout the year. Then there was the recognition: 'I have had many congratulatory e-mails from professionals in various fields. Recognition from peers at subsequent meetings also made it all seem worthwhile.'

Study tips

Christophe says 'everyone has their own different ways of studying and knows what is most effective for them, so if they know it works just stick with that. As long as people put in the time and don't let the work build up they'll be fine. Perhaps most important is not to panic in the exams if there are a couple of questions that you don't know'.

“It was a relief just to pass the exams, the prize was a lovely bonus.”

Matt mentions that he found it helpful to start studying as early as possible. 'Although this means it is dragged out for longer, it spreads the amount you need to learn over a greater period of time. This should therefore mean that it is easier to pass.' He adds that students should not compare themselves with their fellow students, 'do not get worried if they are studying in a different way to you. Different people learn using different methods so as long as you are making good progress then you should be fine'.

A key tip from Rebecca is to 'avoid last minute cramming as you will perform better if you have a clear head'.

Final words of advice

'Keep on working,' says Christophe, 'because it'll be over before you know it and you do get a good feeling of satisfaction after that last exam which makes it worthwhile.'

Attend the voluntary 'using the legislation' course, says Claire. 'Although this happened to be on a Saturday it was definitely worthwhile. I thought I understood how to use the legislation beforehand but it turns out I didn't know quite as much as I thought!'

It is good to have something totally different to look forward to after all the stress of the exams, and Matt's advice to students is to arrange some time off work after the exams 'to make sure you have some downtime to anticipate to while you are studying'.



CTA and ATT results

The ATT and CIOT announce the results of their May 2010 exams.

Association of Taxation Technicians

The ATT announced that its exams on 11 and 12 May 2010 were taken by 983 candidates. The four papers that are required for membership were attempted in one go by 133 candidates, of whom 78 (59%) passed all four papers.

Association president, Simon Braidley said: 'I am pleased to congratulate all the successful candidates in our May 2010 examination. In total, 1,791 papers were sat, and 1,168 passes were achieved in one or more of seven papers with 52 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.'

ATT prizewinners

Lara Rosina Babic (Deloitte Private Client Services Ltd, London). The Association Medal for the best overall performance when taking all four papers at one sitting; the Stary Medal for the highest mark in paper 3 – business taxation: higher skills; and the LexisNexis Prize, which is awarded to the candidate obtaining the highest total marks when taking all four papers at one sitting.

Jennifer Amy Adams (Deloitte LLP, Birmingham). The Ivison Medal for the candidate with the highest mark in paper 1 – personal taxation.

Ivan Roman Charles Houston (AJB Scholes Ltd (Chartered Accountants), Kirkwall, Orkney). The Jennings Medal for the highest mark in paper 2 – business taxation and accounting principles.

Gemma Haggan (Dickinson Dees LLP, Newcastle Upon Tyne). The Kimmer Medal for the highest mark in paper 4 – inheritance tax, trusts and estates.

Rickie Lowery (Henton & Co, Accountants, Sheffield). The Gravestock Medal for the highest mark in paper 5 – VAT.

Laura Elizabeth O'Sullivan (The Trevor Jones Partnership LLP, Waltham Cross). The Collingwood Medal for the highest mark in paper 6 – business compliance.

Rosalind Elizabeth Caffyn (Didcot). The Johnson Medal for the highest mark in paper 7 – practice administration and ethics.

Julie Rachel Thomson (Deloitte LLP, St Albans). The President's Medal to an outstanding candidate not otherwise eligible for a prize.

Chartered Institute of Taxation

The CIOT announced that its examinations were taken by 1,447 candidates on 11 and 12 May 2010. Institute president, Vincent Oratore, said: 'I would like to offer my congratulations to all 1,069 of the candidates who have made progress towards becoming a chartered tax adviser and in particular to the 275 people at this sitting who have now completed all of the stages necessary to enable them to become members of the institute. Our new modular examination structure has again proved attractive and over the next few sittings I confidently expect that the flexibility which we have now built into our examinations will allow more students to come through to full membership. Our examinations do allow candidates a choice of which advisory papers to take and it is very important that they do choose the papers which are most relevant to them.'

CTA prizewinners

Robert Michael Stokes (PricewaterhouseCoopers LLP, Birmingham). The Institute Medal for the candidate with the best overall performance attempting the awareness paper and two advisory papers (all at the same sitting); the Gilbert Burr Medal for the candidate with the highest mark in the advisory paper on the taxation of owner-managed businesses; the John Wood Medal for the candidate with the highest mark in the advisory paper on advanced corporation tax; and the LexisNexis Prize for the candidate with the highest total marks in two advisory papers (taken at the same sitting).

Deborah Sophie Ehrenzweig (Deloitte LLP, London). 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).

Alan Finlay Dean (Turcan Connell (Solicitors & Asset Managers), Edinburgh). The Spofforth Medal for the candidate with the highest mark in the advisory paper on inheritance tax, trusts and estates.

Amy Sarah Waghorn (Lindeyer Francis Ferguson (Accountants), Tonbridge). The Ronald Ison Medal for the candidate with the highest mark in the advisory paper on the taxation of individuals.

Thomas Samuel Jacobs (Deloitte LLP, Leeds). The Wreford Voge Medal for the candidate with the highest mark in the advisory paper on VAT on cross-border transactions and other indirect taxes; and the CCH Prize for the candidate with the second highest total marks in two advisory papers (taken at the same sitting).

Christina Margaret Campbell (Mercia Group Ltd, Whetstone) and *Kevin Richard Eley (Zurich Financial Services, Swindon).* Jointly awarded the Ian Walker Medal for the candidate with the highest mark in the awareness paper.

David John Boyce (Menzies LLP, Leatherhead). The Avery Jones Medal for the candidate with the highest mark in the application and interaction paper.

CTA pass list

The following candidates have met the examination requirements for membership.

+ = Prizewinner

* = Distinction. These are awarded on a per paper basis.

Abbott P W (London)	Chase R (London)	Eveleigh A (Solihull)
Adeleye A (Dartford)	Chipperfield S D (Rochester)	Evitt J E (Bristol)
Amaro K A (London)	Cho C (London)	
Amin S (Manchester)	Chua E (London)	Farmerey K J (Gloucester)
Armitage L J (London)	Clamp T A (Bristol)	Feather C F (St Albans)
Arthur A (Coventry)	Clapp A E (Honiton)	Fisher S (Newton Abbot)
Auger V (Bristol)	Clark F H (Keswick)	Freckelton E P (Leeds)
Ayles F (London)	Clitherow J A R (Preston)	
	Coates A M J (Manchester)	Gibb H L (Bromsgrove)
Bacchus C (Woking)	Coghill A (Farnborough)	Goldsmith S J (South Croydon)
Bahra R P S (London)	Colgan B J (Belfast)	Goldsworthy B J (Macclesfield)
Ball C E (Northampton)	Collingwood M J (London)	Gosai V I (London)
Bambridge A J (London)	Colpi-Vance J (Edinburgh)	Gough L E (Manchester)
Bannister J (London)	Connolly M J M A G (London)	Gowland L A (London)
Barber S E P (Welwyn)	Cooper A C M (Bishop's Stortford)	Green R P (Normanton)
Bareham D C (Bristol)	Cooper N (Manchester)	Green S D (Durham)
Barlas B B (Wembley)	Cormack K A (London)	Griffin B C (Worcester)
Barns E (Edinburgh)	Coyle C (Banbridge)	Griffin E L M (London)
Bedi I S (Hounslow)	Crane J (Sidmouth)	Grisbrook A (Bromley)
Bell F (Portsmouth)	Cross K (London)	Gurteen N D (London)
Bertolini J E (Shrewsbury)	Crossman A (Bury St Edmunds)	
Bhatt H (Uxbridge)	Culbert A (Wilmslow)	Hadley N J W (Rowley Regis)
Bisby D L (Reigate)		Hainsworth R J (Leeds)
Blair A J (Aberdeen)	Dainty E (Sheffield)	Hall A L (York)
Bodnar A E M (Ilkley)	Dalah A (London)	Hall S M (Glen Maye, Isle of Man)
+Boyce D J (Leatherhead)	Dalziel G J (Altrincham)	Harrington P R J
Boyd C G (London)	Dandy S J (Stroud)	(Kingston Upon Thames)
Brady C (Manchester)	Davey H (London)	Harris A C (Cheltenham)
Brandmuller K (Maidstone)	Davies L C H (Hebden Bridge)	Harris C (Selby)
Broadbent D W (Huddersfield)	Davies P J (London)	Harris P (Reading)
Brock K J (Kenilworth)	Davis C (Southampton)	Harrison L J (St Ives)
Broome K A (Leeds)	Davis J E (Newcastle Upon Tyne)	Hartry S (Gloucester)
Broomfield E (Ballynahinch)	+*Dean A F (Edinburgh)	Hawes Z R (London)
Buckley J M (St Albans)	Dillon J (Edinburgh)	Hawkes S (Southampton)
Bunting N J (Leicester)	Dixon J C (Worcester)	Hazlehurst D (Stourbridge)
Burton V L (London)	Dobson O (London)	Hedges J J P (London)
	Dodhia N (Harrow)	Henderson T A (Bodmin)
+Campbell C M (Whetstone)	Dodhia S (London)	Hobbs D (Worthing)
Campbell J M (Enniskillen)	Drage E A (St Albans)	Hodges R (London)
Campbell R (Glasgow)	Drydon F (Newcastle Upon Tyne)	Holland C J (Liphook)
Carn J (London)	Duffy T W (Newcastle Upon Tyne)	Hopkinson G S (Dronfield)
Carter S G (Nottingham)	Dumas C (Bristol)	Hornbrook S J (Manchester)
Cassidy G W J (Onchan, Isle of Man)	Dushynsky L (Exeter)	Housden A C (Chelmsford)
Cawthray A C (Leeds)	Dutton M (Nottingham)	Hoyle L (London)
Chambers J (London)	Dye T S (Cardiff)	Hughes K (Horley)
Charles-Haskey L E (Cheltenham)	Dyson S J (London)	Hughes R J (Newport)
	Eaton J (London)	Iversen J E (Banbury)
	Edwards L A (Banbury)	
	+Ehrenzweig D S (London)	+*Jacobs T S (Leeds)
	Evans L (Salisbury)	Jamison M (Cardiff)

*Jarvis L M (Birmingham)	Nyland C M (Solihull)	Stone D S (Bristol)
Jit I S (London)		Sun X (London)
Johnson K L (London)	O'Dowd S G (Craigavon)	
Johnstone S (Edinburgh)	O'Prey D (Castlewellan)	Tailby D J (Surbiton)
Joy M R (London)	Osselton L J (Swindon)	Targett L A (Southampton)
		Thalahitiya C (Ilford)
Kathawala A (Coventry)	Packwood D P	Thomas C G (Bristol)
Keeley C (Welling)	(Stourport-On-Severn)	Tilson J M (Reading)
Keeping L Z (Loughton)	Palmer S V L (Yeovil)	Tipton K M (Westcliff-On-Sea)
Kenny S P (London)	Pannell A (Sheffield)	Tooley Z L (Hove)
Khan S (Brentford)	Parsons M (Weston-Super-Mare)	Tuck C (London)
Kitson D (London)	Pavrides G (London)	Tuck D C (London)
Kolberg C L (Hull)	Pearce R C (Brighton)	Turl J (Eastleigh)
Koo J (Newcastle Upon Tyne)	Perera K H D (Croydon)	
	Pettit S A (New Milton)	Urquhart P J G (Manchester)
Lambe M T (Harlow)	Philippe D E (London)	
Latham N J (Faversham)	Phyall H S (Fareham)	Wagadia S (Southampton)
Latto C (St Peter Port, Guernsey)	Pointing J (London)	Wagstaff C A (Dunstable)
Lee C M P (London)	Pont N (Crawley)	Walker G (Bristol)
Leonard S (Richmond)	Pott R D (Bromley)	Walker J M (Alfreton)
Levett S (Sevenoaks)	Powell G R (Denbigh)	Walker K (Chorley)
Lim H C (London)		Walpole G M (Southampton)
Longcroft L A (St Albans)	Qayyum N (Manchester)	Walter N (Edinburgh)
	Quinn C (Southport)	Walters D (Romford)
Macbeth A M (London)		Walton D G (Stourport-On-Severn)
Mager C S (London)	Ram L V (Wakefield)	Wareham A (Bristol)
Martin N (London)	Revell C J (Solihull)	Wareham R (Wimborne)
Mason C A (Chelmsford)	Richardson K A (Oldham)	Watson D (London)
Mason R D (Coventry)	Robinson S G (London)	Waugh N S (Chelmsford)
Mawdsley J E (Richmond)	Rose J R (Bath)	Whiteside M (Cheadle)
McCaffrey M (Enniskillen)	Rothery E (Newcastle Upon Tyne)	Wightman L (Leeds)
McCleary S W (Hillsborough)	Rushton J P I (Basingstoke)	Wilkie M J (West Drayton)
McCullagh H F (Wallasey)		Williams P G (St Helier, Jersey)
McDermott M J P (Bristol)	Sanders S T (Walton-On-Thames)	Wilson L D (Dukinfield)
McEwan K (Newcastle Upon Tyne)	Scammell J (Southampton)	Woodward P (Amersham)
McGurgan K (Lisburn)	Scott M J (Newport)	Wright S A (Leicester)
McIntyre C E (Aberdeen)	Senivassen K (Barnet)	
McKenzie H D (Glasgow)	Shah V (Harrow)	Zaduck K A L (Ely)
McLauchlan N H (London)	Shepherd M P (Reading)	Zasada J P (Broxburn)
McShane R (London)	Shiach L E (Barnoldswick)	
Mehta P P (Uxbridge)	Shields F (Newry)	
Meir D (Bristol)	Shirva A (Bristol)	
Money H (Bury St Edmunds)	Simarro D (Reading)	
Moore C K (Bathgate)	Simic M (Honiton)	
Moreels P M (Newcastle Upon Tyne)	Simpson W A (Bristol)	
Morgan R (Nuneaton)	Siu L K (London)	
Morjaria K (Reading)	Smallwood M (Southampton)	
Morton J (Leeds)	Smith G J (Manchester)	
Murnane L (Gateshead)	Smith M A J (Bath)	
	Staff N (Ringwood)	
Namakula R H (Bushey)	Stanley K L (Ilkley)	
Navaratne G R (London)	Stebbins D W (Sheffield)	
Nazarian D M (London)	Stephens S M (Ilford)	
Newbold L J (Sheffield)	Stevenson J R (Guildford)	
Norris M A H (London)	Stewart J (Larbert)	
Nurbhai Z (Basildon)	+Stokes R M (Birmingham)	
		The following candidates have now completed the CTA examination requirements by recently passing the two e-assessments in professional responsibilities and ethics and law (having passed the taxation papers prior to the May 2010 sitting).
		Aubin M L (Sutton Coldfield)
		Barratt S J (Manchester)
		Bithray A (London)
		Boyd P (Manchester)
		Breen D (Ballynahinch)

Elliott A J (Shrewsbury)	Hully P F (Derby)	Pike E L (London)
Fisher H H A A S (Tonbridge)	Jessop S (Kettering)	Puddicombe H P (Bedford)
Garske G L (Romney Marsh)	Kerai P L (Harrow)	Rajah S R (Croydon)
Guerin A (Exeter)	Kirkbride S J (Carlisle)	Saunders A L (Cullompton)
Hepburn J (Cambridge)	Morris C E (Hull)	Scovell L C (Frome)
Hivey R J (Ormskirk)		
Hoborn E J (London)	Pegram M J (Whitley Bay)	Thompson P N (Filey)

ATT pass list

The following candidates have met the examination requirements for membership.

+ = Prizewinner

* = Distinction. These are awarded on a per paper basis.

+*Adams J A (Birmingham)	Chan S Y (London)	Francis J (London)
Adcock T H D (Hitchin)	*Chesher E K (Manchester)	Gallagher M (Huntingdon)
Adeyoola O (London)	Clark M (Milltimber)	Gillings C (London)
Adie J L (Whitley Bay)	Clark P (London)	Gooch D J (Slough)
Agarwal A K (Bangalore, India)	Coleman V J (Broadstone)	Goosey A J (Milton Keynes)
Alexander R J (Luton)	Collins A M (Lytham St. Annes)	*Graham A L (London)
Allerton J E (Somerton)	Coombes A (Gateshead)	Grimes R (Hornchurch)
	Cooper J (Huntingdon)	
+*Babic L R (London)	Craggs L M (Norwich)	+*Haggan G (Newcastle Upon Tyne)
Baker R J (Colchester)	Crawford M (Leatherhead)	Haley O J S (Kempsey)
Barraclough C E (Cramlington)	*Cregan C (London)	Hall G R (Warwick)
Barton C A (North Walsham)	Crumby Z N (Credition)	Hall R A (Glastonbury)
Baumber L J (York)	Cullen D R (Reading)	Ham S M (Harrowgate)
Beattie A P (Manchester)	Curtis C M (Ely)	Hanbury N J (Dunstable)
Beeton G L (Tunbridge Wells)	Daniels F S (London)	Harding L J (Salisbury)
Benson D S (New Malden)	*Davies L A (London)	Harish S (Southampton)
Bentley S E (London)	Davison S A (Norwich)	Harris C J (Ammanford)
Bhuiyan F (London)	Day R (Newport)	Harvey B (London)
Black A (Canterbury)	Desai K R (Ilford)	Hasley D R (Hove)
Bleumer E (Smethwick)	Dicks L A (Herne Bay)	Hempenstall L (London)
Boddy J P (London)	Dixon P (Newcastle Upon Tyne)	Henderson G (Coldstream)
Bollineni N (Bangalore, India)	*Dobson E C (London)	Henderson P (London)
Boniface T R A (Polegate)	Durham N J (York)	Hodgkinson A (London)
*Botha B (Reading)	Duzyk L (London)	Holloway G (Southampton)
Britton M (Bristol)	Dyal G S (Slough)	*Hong F Y (London)
Brown B L (Bristol)	Dyer M A (Shepton Mallet)	Horvathova K (London)
Bruce T (Romford)	Dziambor R (Weston-Super-Mare)	+*Houston I R C (Kirkwall, Orkney)
Burnett L J (Huddersfield)	Easton A L (Norwich)	Hunt R A (Bury St. Edmunds)
	Egan G J P (London)	Husseyin T (Enfield)
+*Caffyn R E (Didcot)	Eiber J L (Uxbridge)	
Cage M J (Bude)	Ellis R A (Rayleigh)	Iles Smith E (London)
Cao J C (Harlow)	Ellwood J M (Brierley Hill)	Imtiaz M (Croydon)
Carlisle A R W (Letchworth Garden City)	Espinoza-Perez M (London)	Innes P J (Nairn)
Cavanagh K C (Otley)	Fagan L A (Bellshill)	Irving E (Thirsk)
Cebotari A (Dagenham)	Feng L Y A (London)	James H L (Horsham)
Chaggar P S (Southall)	Forsyth S (Dumfries)	James L D (Swindon)
	Foster J C (Canterbury)	*Jassal J (Birmingham)
		Johal S (Coventry)

Johnson A (Cambridge)	Naqvi S (Reading)	Smith E C T (Wokingham)
Jones T R (Bristol)	Neville-Towle B (Cardiff)	Smith J A (London)
Joseph C (Wembley)	Nilsson S (London)	Smith J L (Rochester)
Jyothi D (Bangalore, India)	Norris J M (Birmingham)	Smith K A (Dundee)
		Smith L J (Dundee)
Kamolina T (London)	Olivova M (London)	Smith M B (Bridgend)
Keaveny L (London)	*Ord H R (Newcastle Upon Tyne)	Soni J (Bangalore, India)
Kelly S B (London)		Soo L P (London)
Khan T S (Manchester)	Panduranga R B (Bangalore, India)	Soper J (Orpington)
Kreaa Y (London)	Parker A (Egham)	Speed M W (Greenford)
*Kucherenko O (London)	Parkin K E (Wetherby)	Spriggs A W H (London)
Kumar N (Bangalore, India)	Patel A (Harrow)	Stillwell C (Farnborough)
	Patel R S (Slough)	Stokes A L (Redruth)
Lam I S (London)	Payne M D (Southsea)	Stoll P A D (London)
Laughlin L S (Glasgow)	Pennington E C (Torquay)	Styche B G (Hull)
Lee J H (Bristol)	Pereira T M M (Worcester Park)	
Lee Kim A S (London)	Phelps E R (Chippenham)	Taylor J (Aberdeen)
*Leong D (London)	Poynter J (London)	Terry C P (Glen Vine)
Lilly J L (Doncaster)	Proudfoot P L (Wigston)	Thakor T S (London)
Lin E I H (London)	*Pullen R J (London)	Thomas A L (Cardiff)
		+*Thomson J R (St Albans)
*Mackie N (Newcastle Upon Tyne)	Rajan N (London)	To H Y (Erith)
*Mackinnon E R (Maidenhead)	Regan G (Newcastle Upon Tyne)	Torres-Alvarez C M (Manchester)
Maheshwari N (Bangalore, India)	Reilly M (Luton)	
Mahmood B A (Kirkcaldy)	Rhodes S N (London)	Unalkat A (Ruislip)
Main J A (London)	Riddell J E (Blyth)	Undre M (Manchester)
Mair M (Bristol)	Roberts L C (Shrewsbury)	
Malhi S (Southall)	Robertson K (Gulberwick, Shetland)	Vaid B S (Harrow)
Mangarudova K (Ilford)	Rogers H (Newport)	Vorster P (Isleworth)
Martin S (Birmingham)	Rogers J (Bristol)	
*Mather L (London)	*Rogers J L (London)	Warburton D J (Crewe)
Maton H (Southampton)	Rolfe A (London)	Ward T E (Manchester)
McClure J (St Brelade, Jersey)	Roseff B I (Northwich)	Watkins M S (London)
*McEwan K K (Bedford)	Ross-Skinner S F C (London)	Webb J (Enfield)
McHarg R (Basingstoke)	Rowland B E C (Ottery St. Mary)	Weir N M (Berwick-Upon-Tweed)
McKenzie M (Glasgow)	Royles P J (Neston)	Westaway M L (Keighley)
McKinley L (Glasgow)	Russell P D E (Edinburgh)	White-Grantham P S T (Coventry)
McLarty T A (London)	Ryan M S (Surbiton)	Wilkinson A (Cramlington)
McVeigh G J (Tranent)		Williams R J (Hook)
McVittie H E (Bournemouth)	Sams A (Reading)	*Williams S J (London)
Meddings B (Longfield)	Sanderson D D (Perth)	Williamson H (Alwoodley)
Melder S A (Bromley)	Scott J H (Newcastle Upon Tyne)	Wilson A R (Ammanford)
Mercer L (Wigan)	Seely P J (London)	*Wilson C (Leeds)
Miller S (London)	Selman J L (Shepton Mallet)	Wilson C N O (Tunbridge Wells)
Mirza A (High Wycombe)	Seymour M J (Cheltenham)	Wisniewski O P (London)
Mistry S (Wednesbury)	Shah A (Ruislip)	Wong W S (Reading)
Mitchell F J (Cambridge)	Shah D (Barnet)	Woods G J (Gateshead)
Moczarska L (London)	Sheldon J (Kingston Upon Thames)	Wooton T D F (Feltham)
Mohiuddin I M (Ilford)	Shepherd-Abdullah J (London)	Worsell A J (Ellesmere Port)
Monks S J (Biggleswade)	Shields J (Whitley Bay)	Wright C L (Wotton-Under-Edge)
Morris H (Romsey)	Shinokubo S (London)	Wu D P L (Bexleyheath)
Motha K M (London)	Simmons R N (Truro)	Wyser K J (St Peter Port, Guernsey)
Muir D (Aberdeen)	Simms L (Leeds)	
Mushtaq T M (London)	Singh G (London)	Yewdall D (Birmingham)
	Sleight P R (Midhurst)	Young A J (Newcastle Upon Tyne)
Naidoo N A (Aylesbury)	Smith C J (Nottingham)	
		Zalyte V (London)



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<p>Mixed Tax Manager London £60k Ref 930914</p>	<p>AVP Corporate Tax Global Bank London £60k Ref 932832</p>	<p>Corporate Tax Manager Media West London £60k Ref 933024</p>
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Corporate Tax – Newly Qualified Leeds – To £30,000 + Benefits

International firm seeks a newly qualified CTA/ACA corporate tax specialist to manage a compliance portfolio and undertake ad hoc large scale advisory projects.

Call Alison Ref: 1210

Corporate Tax Assistant Manager Leeds – To £38,000 + Benefits

Fantastic opportunity to get involved in OMB and plc tax compliance and advisory work. You should be ACA/CTA qualified with a minimum of 5 years' corporate tax experience.

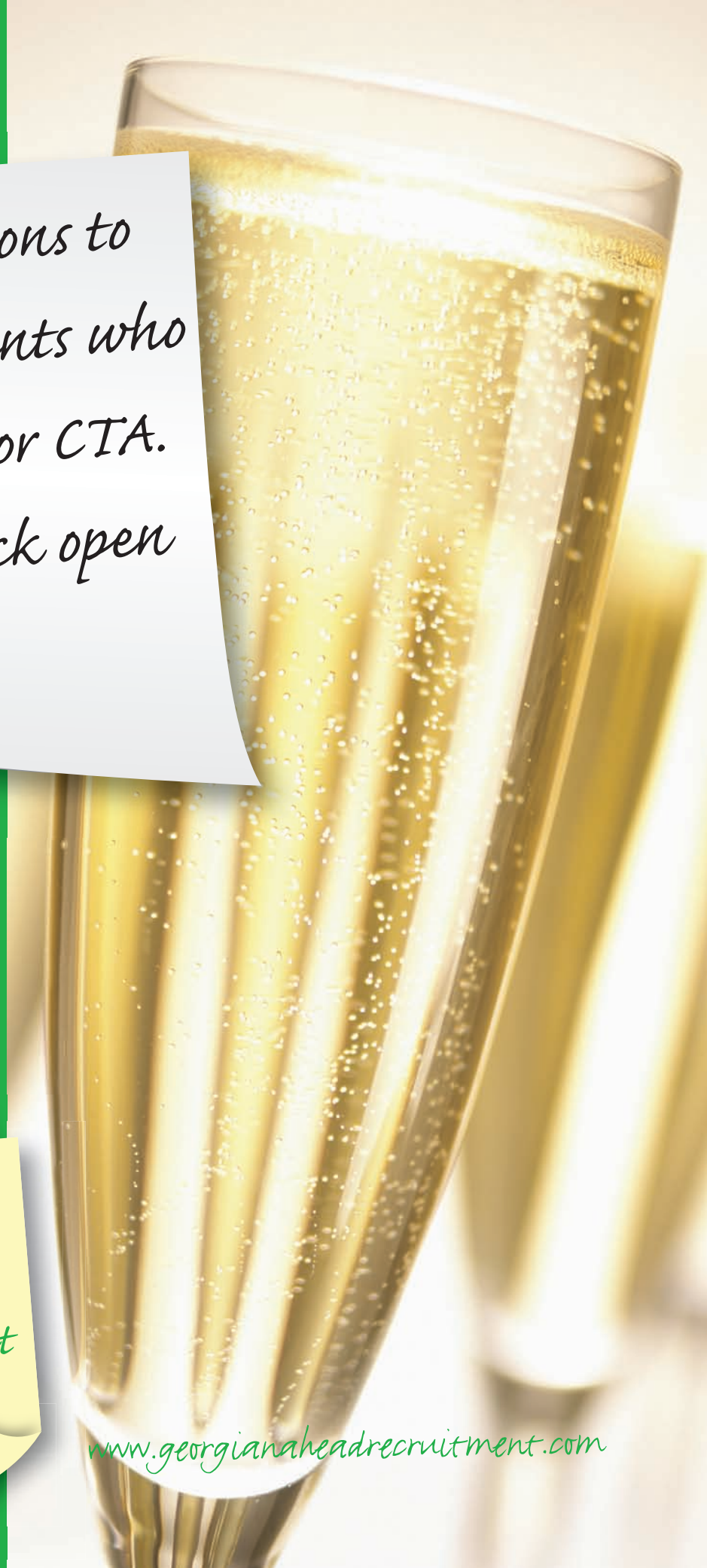
Call Alison Ref: 1209

Private Client – Newly Qualified Leeds – To £32,000 + Benefits

Looking to move away from compliance work?. This highly regarded tax team is looking for a newly qualified CTA to undertake a predominantly advisory role for a prestigious portfolio of clients.

Call Alison Ref: 1211

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Every good recruiter knows that to make a successful career you need to have a brand and company that can help you realise your own potential. Pro-Tax has one of the best names in the market and to back this up we have one of the largest and most respected team of recruiters.

We now require an In-House Tax Recruitment Consultant who has natural flair and aptitude to join us. We are able to offer you the highest paying bonus scheme in the market, a high base salary and a client portfolio that will leave you breathless.

Do you have that something special that sets you apart from your peers? If you are working for one of our competitors, or equally wish to move from actually working in tax in practice or commerce, then please call our Operations Director, Pat Keogh, for a confidential discussion or email: pat.keogh@pro-tax.co.uk



PRO-TAX
RECRUITMENT SPECIALISTS

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Guaranteed Results

The decisions you make after qualifying are arguably the most important of your career. This is why it is essential you speak to the right people who can not only provide you with the advice you need, but also give you access to the best roles and potential employers across the market.

Our market leading tax team comprises trained tax professionals and experienced recruiters who bring in-depth market knowledge and correspondingly a network of relationships allowing us to partner with the biggest businesses in the UK.

Judge by our track record...

Our knowledge and experience distinguishes us from our competitors. Listed below are recent placements we have made at the Newly Qualified to Manager level:

Banking

- Barclays Capital
- Morgan Stanley
- Fortis/ABN Amro
- Standard Chartered
- State Street
- Jeffries International

Commerce

- Hutchison 3G
- TalkTalk Group
- International Power
- Christies
- Samsung
- Land Securities

Financial Services

- Prudential
- Blackrock
- XL Insurance
- ICAP
- VISA
- Invesco

As the market continues to improve we are seeing a growing demand for talent at all levels across banking, commerce and financial services. For an informal conversation on what to think about when managing your career and to find out what opportunities are currently in the market, please contact us:

Commerce
& Industry

Stewart King 0207 429 4444
Steven Berke 0207 429 4460

stewartking@puretaxation.com
stevenberke@puretaxation.com

Banking

Catherine Nash 0207 429 4469

catherinenash@puretaxation.com

Financial Services

Sheryl Alexander 0207 429 4458

sherylalexander@puretaxation.com

Or visit www.puretaxation.com/nq

London

160 Queen Victoria Street London EC4V 4BF

Hong Kong

Level 16, Man Yee Building, 60-68 Des Voeux Road Central, HK

www.puretaxation.com

YOU'VE PASSED! NOW WHAT ABOUT YOUR FUTURE*

*Our dedicated tax team can handle that.

As a leading recruiter of roles that demand the CTA qualification we are well placed to help you with your next career move. Below are four roles we currently have available.

In-house roles:

UK and EMEA Corporate Tax Financial Services

- You will have responsibility for the UK and EMEA compliance matters
- Duties include completion of tax comps, review of group tax provision
- Completing TP documentation and advising on transaction work where appropriate

Corporate Tax Accountant (Temporary) Leading multi-national: Energy

- Leading Energy group looking to recruit a qualified tax professional
- Responsibilities include supporting the Senior Tax Manager on the group's tax compliance obligations, preparing corporate tax returns for UK companies and liaising with international offices and advising on non-UK tax returns and other ad-hoc project work
- This will be an immediate start and the successful candidate is likely to have strong experience in the UK tax compliance cycle

Practice roles:

Personal Tax Assistant Manager Mid-Tier Accountancy Practice

- Mid-Tier Practice looking to recruit a Personal Tax Assistant Manager
- Responsibilities include dealing with a portfolio of high net worth individuals, providing planning and advisory services to clients
- You will be a recently qualified CTA Personal Tax specialist looking for a fresh challenge and progression opportunities in your next role

VAT Supervisor Big 4 Accountancy Practice

- You will be responsible for providing advisory services to a range of clients
- Your role will entail seeking new business opportunities, maintaining existing relationships and ensuring delivery on projects
- You will be technically strong and will be keen to seek career progression in your next role

For a confidential discussion on any of the roles featured above or advice on how we can help you with your next career move, please contact:

Thomas de Mendonca (Manager, Tax In-house)
DD: 0207 269 2381 | Mobile: 07899 911162
Email: thomasdemendonca@michaelpage.com

Tahira Raja (Manager, Tax Practice)
DD: 0207 269 2294 | Mobile: 07775 020144
Email: tahiraraja@michaelpage.com

Outstanding Results? Now get some outstanding advice...

At Brewer Morris, we are extremely proud to have been able to support and help part-qualified and newly-qualified candidates in achieving their career goals through our professional and bespoke advice since 1987. Our strong track record of delivering tailored and honest advice has allowed us to guide our candidates through their career choices over the years.

We are the team that the tax market comes to when there is a need for the right tax talent. We currently have opportunities for part-qualified and newly-qualified tax candidates within commerce, financial institutions, accountancy and law firms.

For well informed and honest advice, call us on 020 7415 2800 or visit us on the newly-qualified section of our website at www.brewermorris.com/newlyqualified



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VAT Advisor London, c.£50,000

This is a Big 4 opportunity to work with the world's largest financial services institutions and funds. Working alongside luminaries in the financial services indirect tax sector, you will provide first class advisory, transaction and compliance services. The role would suit a high achieving professional in VAT, from a large accountancy or law firm, who wants to progress their career and reach the best of their potential. **Ref: 1204433**
charlotte.vincent@hays.com or 020 7520 5959

UK Tax Accountant Oxfordshire, £35,000-£45,000 + benefits

Due to expansion into new markets and strong business growth, a unique role has arisen with this fast paced, ever changing organisation. With a strong tax background (ACCA, ACA or CTA), you will focus on UK taxes across the group, allowing you to build solid working relationships across finance and treasury, with external agents and advisors. You will handle a wide array of tax issues within corporate tax, VAT, employee taxes and customs duty. **Ref: 1189516**
julie.northen@hays.com or 0118 959 1751

Senior Associate – Corporate Tax Midlands, £34,000-£38,000

A leading professional services firm is offering top quality tax professionals (ACA/CTA) the opportunity to join its progressive and cutting edge team. In this advisory role, you will work across a wide range of issues exposing you to international tax, structuring and transactional tax issues on a broad range of clients. These include large UK-based, multinational and inbound companies. **Ref: 1206582**
guy.furnivall@hays.com or 0121 236 5277

For further information or to apply for any of these vacancies, visit hays.co.uk and enter the relevant job reference number.

All jobs are open to candidates with an overseas equivalent qualification, if applicable.

Corporate Tax Senior/Assistant Manager Leeds, To £37,000 + benefits

A great opportunity exists for fast track career progression within this high profile firm. This national practice is keen to recruit a senior/assistant manager to join its friendly and energetic team. You will provide a good mix of compliance and advisory services to a high profile client base, including a broad range of local owner managed businesses and some substantial plcs. **Ref: 1205853**
caroline.l.smith@hays.com or 0113 246 8363

Private Client Tax Senior London, c.£35,000

This is an exceptional opportunity to progress your career and gain exposure to a varied client base in this client facing role. Working within a specialist and established tax team and with a high level of partner involvement, you will take ownership of a personal tax portfolio, including self employed and high net worth individuals. **Ref: 1204547**
charlie.maitland@hays.com or 020 7520 5959

Personal Tax Associate Manchester, To £33,000

Providing a tax compliance service to clients, you will prepare personal tax returns and review work completed by junior staff. Ideally ATT or CTA qualified, you will have familiarity gained within a personal tax environment in practice, as well as proven experience managing a busy tax portfolio and PerTax experience. **Ref: 1193069**
susan.pangburn@hays.com or 0161 236 2963

