

CIOT Results Supplement

# TAXATION

July 2011



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# Musical chairs

**MIKE TRUMAN** looks at some of the recent, and possibly future, changes to the tax professional bodies and their exams.

**A**fter some years of stability in the tax professional bodies, there have been two recent announcements, which look as if they are going to shake things up.

The one that will most affect the new members of the CIOT listed in this supplement is that their institute and the Institute of Indirect Taxation are in talks about a merger, and have set up a joint working party to discuss the way forward. The intention is to produce a timetable of steps to be completed by the CIOT's May 2012 AGM at the latest.

The merger would see the 600 IIT members becoming CIOT members, although nearly 100 of them already hold dual membership. While both bodies made positive statements about the merger strengthening the importance of indirect tax in the overall profession, the difficulty will be in preventing the merger being seen as a takeover by the CIOT of the much smaller IIT, and it remains to be seen what proposals the working party puts forward to achieve that.

## Cross-over

The second recent announcement came from the Scottish chartered accountancy body, ICAS. Their accountancy exams are already taken UK-wide by KPMG and Ernst & Young trainees, and they have a reputation of working with major firms to develop an examination structure which meets their needs.

ICAS have now announced the new ICAS Tax Qualification, which will be supported by the tax training and publication skills of Tolley (part of LexisNexis, publisher of *Taxation*). The qualification will be available as part of the CA accountancy qualification, or separately in its own right. The first students will begin training for the new examination this autumn, and it has been reported that the first cohort to sit the exam will be solely from KPMG.

This cross-over between professional bodies and qualifications is not new, however. A couple of years ago the Society of Trust and Estate Practitioners (STEP) announced a qualification aimed directly at those already qualified as accountants or tax practitioners. Called (accurately, if a little prosaically) the STEP Diploma for Accountants and Tax Practitioners, it offers a route to STEP membership through an intensive four-month course of distance learning, followed by a five-day workshop and culminating in an assessment by a 3½ hour exam. The training is delivered exclusively by CLT International.



## Continual change

So what is the motivation behind these changes? Each one is, of course, unique, but they all show that there are continual changes in the needs of the tax profession. It is taken as read that tax professionals need to be able to show they have top-class technical skills and that there is no danger of them being diluted – the announcement of the proposed CIOT and IIT merger points out that their entrance examinations are both of a similarly high standard. But as the demands on the profession change, so there is a need for the examinations and training structures to change.

The current emphasis (at least in the larger firms) seems to be moving away from the old idea that training was done 'on the job', in the evenings and with study leave. Joining some of the larger firms straight from university seems more like taking a further degree, with very little time spent in the office initially, and an emphasis on getting professional examinations passed as soon as possible, so that a full-time focus on chargeable work can begin.

Additionally, there appears to be a swing back to recognising the importance of integrating a range of different knowledge-sets. After a seemingly endless drive towards greater and greater specialisation, the emphasis in all three of the changes listed above is that they recognise the need for a broad overview of all taxes when giving advice, and the ability to put that advice in a wider financial or legal context.

## HMRC and agents

In the future, a further driver is likely to be the HMRC proposals for the relationship with tax agents, and in particular the outcome of the debate about regulation (don't forget to have your say at [www.lexisurl.com/agentsurvey0611](http://www.lexisurl.com/agentsurvey0611)). It would seem that HMRC do not want to regulate agents themselves unless they have to, but also that they want to see more uniform self-regulation. That may be a challenge to the existing professional bodies – or possibly to some completely new ones – to come up with a membership structure that attracts those who are currently not members of any professional body. The next few years may well turn out to be fast moving – hold on for the ride! ■

# CTA and ATT results

The CIOT and ATT announce the results of their May 2011 exams.

**C**ongratulations to all those who have achieved success in the CTA and ATT exams. Those who have now met the examination requirements for membership of the CIOT and ATT are listed below.

## Chartered Institute of Taxation

The Chartered Institute of Taxation, the principal body in the United Kingdom concerned solely with taxation, has announced the results from its examinations taken by 1,464 candidates on 4 and 5 May 2011. The Institute President, Anthony Thomas, commenting on the results said:

'I would like to offer my congratulations to all 970 of the candidates who have made progress towards becoming a chartered tax adviser as a result of the May 2011 examination. 265 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.

'Our examinations 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.'

## Association of Taxation Technicians

The Association of Taxation Technicians, the oldest and largest body concerned solely with tax compliance, has also announced the results of its examination taken by 900 candidates on 4 and 5 May 2011. The association reports that a high standard of performance was achieved by many candidates.

The association reported that 115 candidates attempted the required four papers for membership and of those 81 (70%) passed all four papers.

The association president, Andrew Meeson, commenting upon the results said:

'I am pleased to congratulate all the successful candidates in our May 2011 examination. In total 1,640 papers were sat, and 1,180 passes were achieved in one or more of seven papers with 91 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, 250 candidates have now completed the examination requirements for membership and I look forward to congratulating our new members personally at our new members' reception at the House of Lords.'

## CTA pass list

The following candidates have met the examination requirements for membership.

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

Abel-Dedman J (St. Helier, Jersey)	Baxter L (Glasgow)	Broomhall O (Shrewsbury)
Abthorpe P (Leeds)	Beare P J (Cangas De Onis, Spain)	Bull R J (Kidderminster)
Addy M R (Mirfield)	Bembridge L (Bletchley)	
Adenwala A (Glasgow)	Benge A (Yateley)	Cakebread N J (Cambridge)
Adunse J (London)	Bhanganal N (Hayes)	Cammish A J (Dewsbury)
Aitken E S (London)	Billington S C (Tiverton)	Carter H (Belvedere)
Allister F C (Bridge of Weir)	Binley M (Bristol)	Cartwright E (Whitstable)
Ambrose D (Staines)	Bird G R (London)	Cashman J (Chester)
Anderson C J (London)	Blake-Wilson T (Rickmansworth)	Chakkar S S (Southampton)
Ashley K (Worthing)	Boxall C (Reading)	Chana R (Reading)
Atherton D R (Wotton-Under-Edge)	Bradley M C (Benfleet)	Chen S X (London)
	Brain A J (Norwich)	Chotai K (Harrow)
	Breton R H (Leeds)	Clark C R J (Telford)
	Briand E M (St. Lawrence, Jersey)	Clarke K M (Milton Keynes)
Bagg M D (Chard)	Brocklehurst A (Loughborough)	Clegg N M (Nottingham)
Bailey H (London)	Brook D O (London)	Cocker M C (Manchester)
Barrasin S E (St. Peter Port, Guernsey)		

# Congratulations!

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 Droese N (Pinner)
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 Eley K R (Weston-Super-Mare)  
 Emm S A M (Milton Keynes)
- Federman G R (Ilford)  
 Fitch A S (Littlehampton)  
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 Freed J A (Bushey)  
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 Hussey M (Basildon)  
 Hutchinson N A (York)
- Illman K (London)  
 Irons C L (Ely)  
 Ive A J (Blandford Forum)
- James B (Newcastle upon Tyne)  
 James V (Harrogate)  
 Jiggins A J (Reading)  
 Jones D H (Leeds)  
 Jones P L (Oxford)
- Kelly C E (Onchan, Isle of Man)  
 Kennedy J K (Haywards Heath)  
 Kidgell J E (Andover)  
 Knight M P (Pontypridd)  
 Knott A J (Barry)  
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 Leathes G B E (London)  
 Lee M L (London)  
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- Quinn C E (Hamilton)
- Rajani K (Watford)  
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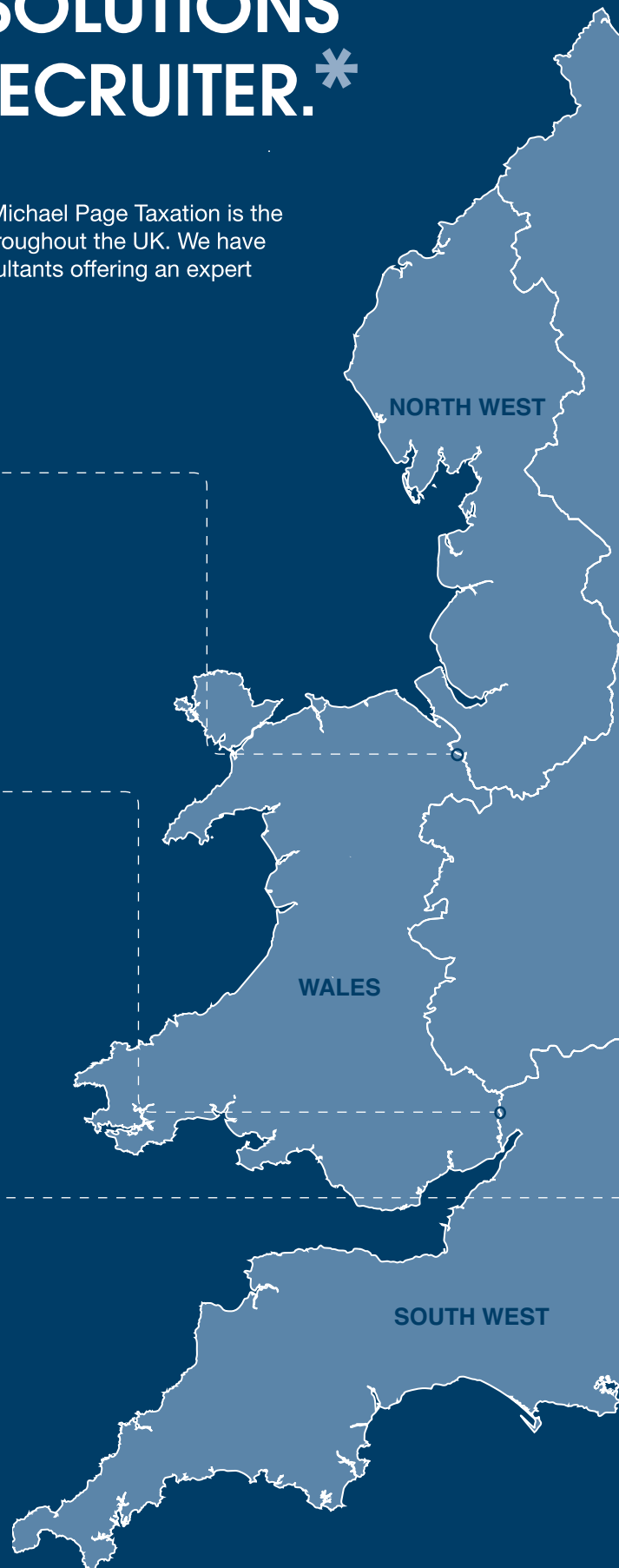
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Ware M D (Penicuik)  
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 Withers S L A (Birmingham)  
 Wong S (Barnet)  
 Wood C J S (Beaconsfield)  
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 Wright J A (Birmingham)  
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The following candidate has satisfied the CTA examination requirements for membership: Mason A J (Shrewsbury)

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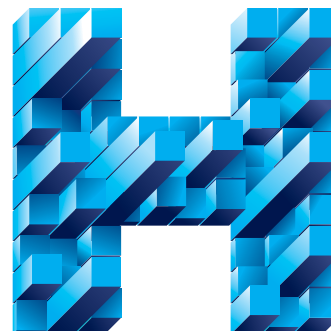
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## CTA prizewinners

The following prizes were awarded.

*Graham Charles Stuart Thompson (Baker Tilly, Crawley).*

The Institute Medal

Awarded for the candidate with the best overall performance attempting the awareness paper and two advisory papers (all at the same sitting).

*Graham Charles Stuart Thompson (Baker Tilly, Crawley).*

The John Wood Medal

Awarded for the candidate with the highest mark in the advisory paper on advanced corporation tax.

*Graham Charles Stuart Thompson (Baker Tilly, Crawley).*

The Ian Walker Medal

Awarded for the candidate with the highest mark in the awareness paper.

*Graham Charles Stuart Thompson (Baker Tilly, Crawley).*

The LexisNexis Prize

Awarded for the candidate with the highest total marks in two advisory papers (taken at the same sitting).

*Louise Adelle Smith (HW, Farnborough).*

The Gilbert Burr Medal

Awarded for the candidate with the highest mark in the advisory paper on the taxation of owner-managed businesses.

*Louise Adelle Smith (HW, Farnborough).*

The Ronald Ison Medal

Awarded for the candidate with the highest mark in the advisory paper on the taxation of individuals.

*Louise Adelle Smith (HW, Farnborough).*

The CCH Prize

Awarded for the candidate with the second highest total marks in two advisory papers (taken at the same sitting).

*David William Jones (Whittingham Riddell LLP).*

The Spofforth Medal

Awarded for the candidate with the highest mark in the advisory paper on inheritance tax, trusts and estates.

*Lorraine Young (Menzies LLP, Egham).*

The Victor Durkacz Medal

Awarded for the candidate with the highest mark in the advisory paper on UK domestic transactions (including stamp duty land tax).

*Charlotte Kate McMillan (Deloitte LLP, Crawley).*

The Wreford Voge Medal

Awarded for the candidate with the highest mark in the advisory paper on VAT on cross-border transactions and other indirect taxes.

The Avery Jones Medal

Awarded for the candidate with the highest mark in the application and interaction paper.

## ATT pass list

The following candidates have met the examination requirements for membership.

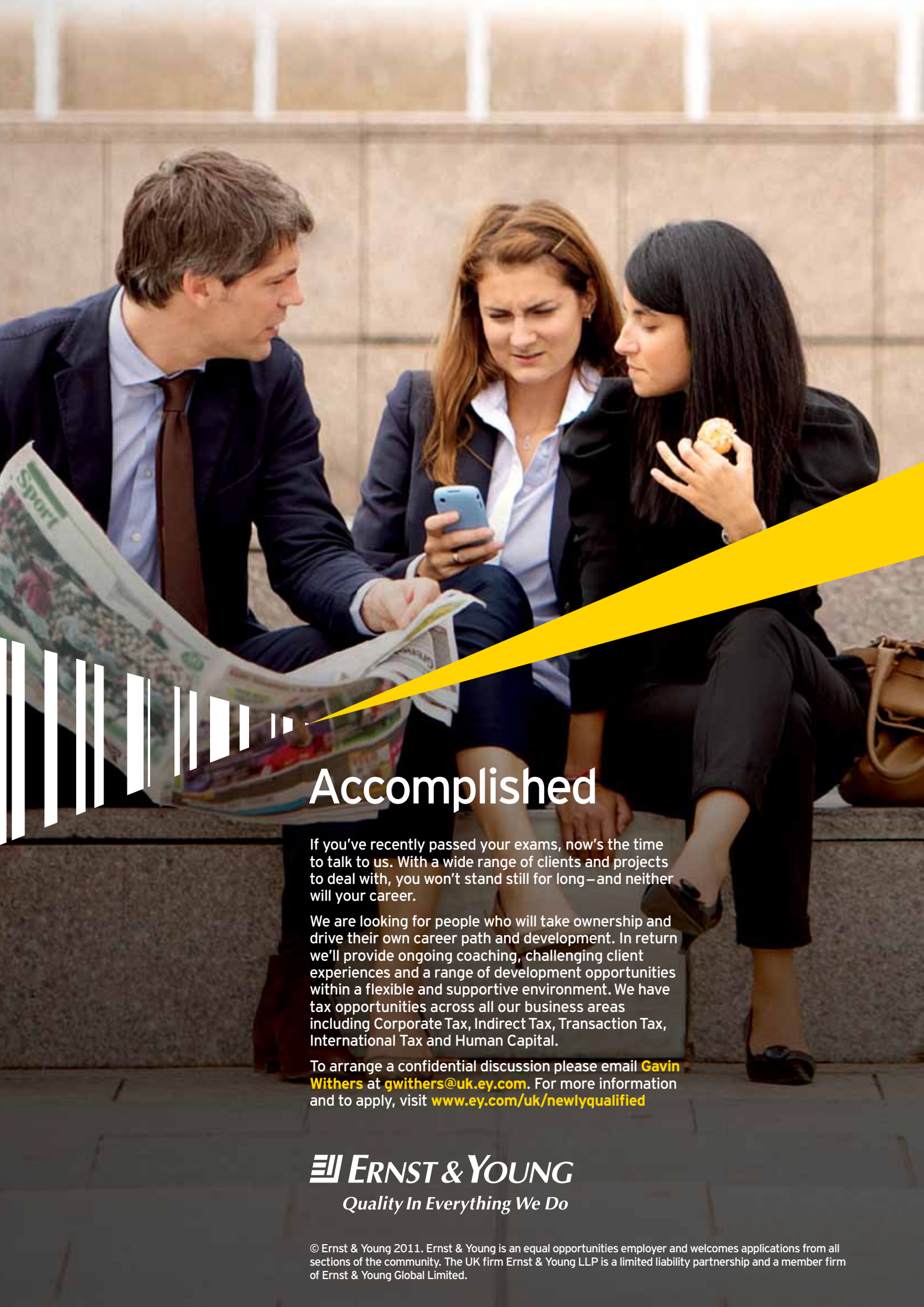
+ = Prizewinner \* = Distinction. These are awarded on a per paper basis.

Adams K (Bath)  
 Ahmed J (London)  
 Aird K M (London)  
 \*Aitken M (Milton Keynes)  
 Allen J (Norwich)  
 \*Allen N (London)  
 Andrea S C (Knebworth)  
 Andrews Z E (Leicester)  
 Anscombe C J (Shoreham-By-Sea)  
 \*Appleton M (London)  
 Archy J J (Waltham Cross)  
 Aslam T (London)

Baker A (Rochford)  
 Baker L K (Gillingham)

\*Bann S (Warrington)  
 Batham-Tomkins K (Sheffield)  
 Beavis V E (Stroud)  
 Begum S (Greenford)  
 Bell S A (Coventry)  
 Bento B R H (London)  
 \*Bevan L (Birmingham)  
 Billen J E (Dorchester)  
 Blackmore D R J (Bristol)  
 Blackshaw L (Wakefield)  
 Bowley N P (London)  
 Brawn F A (Holsworthy)  
 Broderick E (Newark)  
 Buckley P (Middlesbrough)  
 Burton O P (Chatham)

Campbell S P J (Aberdeen)  
 Cartwright G (Epping)  
 Catherall D (London)  
 Chan A (Edinburgh)  
 Chau C H (London)  
 \*Chikadya S (London)  
 \*Clarke B T (St Albans)  
 Collins D P (Chelmsford)  
 Conroy P (Alexandria)  
 Constantinou C C (Sutton)  
 \*Conway A P (London)  
 Conway P J (Birmingham)  
 \*Coton N M (Exeter)  
 Coulson M (Watford)  
 \*Cox A (Bolton)  
 +\*Cox H E (Maidenhead)



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+\*Crawley N (London)  
Crofton S J (London)  
Croucher L C (Surbiton)  
Cuffe A M (Aberdeen)

Dagless A (Cramlington)  
Dalglish M S J (Manchester)  
Daniels L (Manchester)  
Dawson S D (London)  
Devapal N D (North Shields)  
\*Dickson E (Reading)  
Dickson L J (Chester Le Street)  
\*Ding E (London)  
Dixon J (Bristol)  
\*Dodd G (London)  
Donald S (Inverurie)  
Doran M A (Belfast)  
Dormer C (Bury)  
Duddy J (Londonderry)  
+\*Duffy E S (Skipton)

Easby L K (Billingham)  
Easton S (High Peak)  
\*Eke B U (Leeds)  
\*Evans H P A (Bristol)  
Evans S J (London)  
Ewing A (Glasgow)

Field S (Norwich)  
Finley J (Sheffield)  
\*Fischer K M (London)

Gamgee J (Newark)  
Gardner R J (Gunnislake)  
Garland D M (Plymouth)  
Garrett S P (Beckenham)  
Gaspari F (Bexleyheath)  
Gaydarova A (London)  
+\*Gough S (London)  
Graham C H (Wigton)  
\*Graham S-J (Omagh)  
Greaves S (Milton Keynes)  
Green S (Lichfield)  
Grewal S S (London)  
Griffiths A C (Tavistock)  
Groome M J C (Sutton)

Halai K D (Bolton)  
Harrison T M (Newton Abbot)  
Harvey T (Walton-On-Thames)  
Hawkins M (Bexhill-On-Sea)  
Hazelwood R J R (Maidstone)  
\*Hearn A L (Stroud)  
Heinsar E (Edinburgh)  
\*Helliker R J (Birmingham)

+\*Hemingway R M (London)  
Higman J M (Rayleigh)  
Hill K F (Dereham)  
Hodson P A W (Stafford)  
Hole R G (Peterborough)  
Holley L (Thattham)  
Hollyman M L (Fareham)  
Hoult S V (Leeds)  
Housden C N (London)  
Humby L (Eastleigh)

Ismail R T S H (Newport)

\*Jackson J (Bolton)  
Jacobs R (London)  
Jadeja N (Harrow)  
Jay P (Slough)  
Jess P B D (London)  
Johnson F (London)  
Johnston R J W (Edinburgh)  
Jones J D (Swindon)  
Jordan L A (Burnham-On-Sea)  
Juneja S (Northolt)

Kane A (Belfast)  
\*Kelly C (Belfast)

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Kerr L J (Dungannon)  
 Khan S (Enfield)  
 Khashimov J (Bedford)  
 Kingston S (Watford)  
 Kirk M A (Exeter)  
 Kuma R (St. Albans)  
 Kurihara M (Bromley)

Lacrosse S (London)  
 Lawler C (Halifax)  
 Lecat T (London)  
 Leigh N (Newcastle)  
 Lindahl K G (Aberdeen)  
 Lines T (Wolverhampton)  
 Lyon A (Aberdeen)

\*Mackley C (Reading)  
 Maher C J (Braintree)  
 Marginson A (Manchester)  
 Matthews A (Shipley)  
 McClelland M E (Craigavon)  
 McFarlane F (Linlithgow)  
 McIndoe D R (Glasgow)  
 McLean M (St. Lawrence, Jersey)  
 McPeake B (Magherafelt)  
 McSharry L J (Swindon)  
 Mediwake D M (Greenford)  
 Metcalf S D (Millom)  
 \*Milford M J (Truro)  
 Miller S L (Canterbury)  
 Millward N (Harrogate)  
 Minards P R (Wellingborough)  
 \*Mitton L A (Crawley)  
 Modi C A (Harrow)  
 Mohammad R (Woking)  
 \*Mole I (Manchester)  
 Molloy A N (Huntingdon)  
 \*Mooney K (London)  
 Moore J S (Glasgow)  
 Morrow D (Coleraine)  
 Mozzano M M (London)  
 Mule G (Rushden)  
 Murphy A C (Bolton)  
 \*Murphy C A (London)  
 Myint T A (London)  
 \*Mylordou S (Reading)

Nagel T (Bristol)  
 Naik N (London)  
 Natarajan S R (London)  
 Ng C Y (London)  
 Northern A J (Selby)

\*Oakshett N (London)  
 Obiora E O (Ashford)

Oliver G (London)  
 \*O'Mahony S (Newcastle upon Tyne)  
 Osadnik N (Edinburgh)  
 \*Owen E E (Bristol)

Parker R C (New Malden)  
 \*Passingham A (Leicester)  
 \*Patel K (London)  
 Peters L E (Kirriemuir)  
 Pickering C V (Bristol)  
 Pollock J C (Carlisle)

\*Raguvaran S (St Albans)  
 Randel S (Bury St. Edmunds)  
 \*Rashid K (Leeds)  
 \*Reynolds C (Belfast)  
 +\*Reza S M (Croydon)  
 Roberts A (Somerton)  
 Robinson J (London)  
 \*Robinson J R A (London)  
 Roche B (London)  
 \*Rogers D L (London)  
 Rogova A (London)  
 \*Rooney L J (Aylesbury)  
 Round M J (Wolverhampton)  
 Rouse L A (London)  
 Roy T (Leeds)

Scarff R (Milton Keynes)  
 Sedgwick K (Bath)  
 Seemundun K (London)  
 Sharland B F (Yelverton)  
 Shaw C J (Aberdeen)  
 Sheikh S (Wembley)  
 \*Sherman T (London)  
 Sidhu R (Southall)  
 Silkstone B C (London)  
 Sim A P (London)  
 Smith D R (Solihull)  
 Smith L M (Wotton-Under-Edge)  
 Sodha R (Reading)  
 Somero E S M (London)  
 Sowton I (Exeter)  
 Stephen A W (Aberdeen)  
 Stewart S (South Queensferry)  
 Stocks G J (St. Austell)  
 Stone P E (Basingstoke)  
 \*Stonier R (Chebsey)  
 Sundaresan N (Woking)  
 +\*Sweeney W R (Guildford)  
 Szunko C (Warrington)

Tamminga J (Reading)  
 Tamplin C (Newport)  
 Tan Yee Hui D (London)

Taylor J E (Nottingham)  
 Taylor K (Newcastle upon Tyne)  
 Taylor L (Solihull)  
 Thethy H (Slough)  
 Thompson T (Craigavon)  
 \*Todd V (London)  
 Tomes J C E (Aylesbury)  
 Towers B (Bournemouth)  
 Tsang K (Brigg)  
 Turnbull R (Edinburgh)  
 Tyrrell-Smith A J (Newton Abbot)

Vaughan G R (London)

Walker D R (London)  
 Walker S W (Cramlington)  
 Walsh A (Woodford Green)  
 Wang B G (Birmingham)  
 Whitehouse K (Sutton Coldfield)  
 Whiteley T W (Manchester)  
 Williams E J (Coventry)  
 Williams H (Wokingham)  
 Willmott D E (Aberdeen)  
 Wilson T (London)  
 Winter G (London)  
 Wood A D (Dunstable)  
 \*Worrall S C A (London)  
 Wright J (Falmouth)  
 Wright J C (Huddersfield)  
 Wright K (Bedford)  
 Wisdale M C (Shrewsbury)

\*Yoe S P (London)

The following candidate has now completed the ATT examination requirements by successfully applying for the credit for paper 2: business taxation and accounting principles:

Crossling F L (Middlesbrough)

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## ATT prizewinners

The following prizes were awarded.

*Sonia Lucy Gough (Deloitte LLP, London).*

The Association Medal

Awarded for the candidate with the best overall performance when taking all four papers at one sitting.

*Sonia Lucy Gough (Deloitte LLP, London).*

The Stary Medal

Awarded for the candidate with the highest mark in paper 3 – business taxation: higher skills.

*Sonia Lucy Gough (Deloitte LLP, London).*

The LexisNexis Prize

Awarded for the candidate obtaining the highest total marks when taking all four papers at one sitting.

*Marc Elliot Balshaw (ASE plc, Manchester).*

The Ivison Medal

Awarded for the candidate with the highest mark in paper 1 – personal taxation.

*Syed Mamnoon Reza (Omega Accountants).*

The Gravestock Medal

Awarded for the candidate with the highest mark in paper 5 – VAT.

*Ruth Marie Hemingway (Deloitte LLP, London).*

The Jennings Medal

Awarded for the candidate with the highest mark in paper 2 – business taxation and accounting principles.

*Heather Elizabeth Cox.*

The Kimmer Medal

Awarded for the candidate with the highest mark in paper 4 – inheritance tax, trusts and estates.

*Emily Susan Duffy (Armstrong Watson, Skipton).*

The Collingwood Medal

Awarded for the candidate with the highest mark in Paper 6 – business compliance.

*Nicola Crawley (Ernst & Young LLP, London).*

The Johnson Medal

Awarded for the candidate with the highest mark in paper 7 – practice administration and ethics.

*William Richard Sweeney (Baker Tilly, Guildford).*

The President's Medal

Awarded at the discretion of the President to an outstanding candidate or candidates not otherwise eligible for a prize.



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The booking form will be sent to all CTA Students directly. You may book online at [www.tax.org.uk](http://www.tax.org.uk) or you can contact the Education team to receive a hard copy of the booking form.

## CTA Programme

### Saturday AM: 10.00 - 13.20

Termination payments and pensions  
Status IR 35 and other employment issues  
Share Incentives

### Saturday PM: 14.15 - 18.30

Group Working Sessions  
CGT Reliefs or ACT - Advanced Computational aspects  
Residence, ordinary residence or Further issues for companies – groups, overseas trading  
Group Working Sessions

### Sunday AM: 09.00 - 12.25

Application and Interaction Paper – the technique  
Buying and selling a business

The Conference costs £225 (booking before 31 August – after this date the cost is £240). To attend for half a day, the cost is £80.

# Autumn Training Conference

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University of Warwick, near Coventry

## Let us help you prepare for your ATT exams

Some of the country's leading tax trainers will be there from BPP Professional Education, Kaplan Financial and Tolley Tax Training. They will be lecturing and acting as group tutors to help you refine the skills you need to tackle the exam. There will be group working sessions as well as the lectures and a talk on 'Using Legislation'.

The booking form will be sent to all ATT students directly. If you require another form please contact the Association (0844 251 0830), or visit the website at [www.att.org.uk](http://www.att.org.uk) where you may book online.

The Conference costs £225 (booking before 31 August – after this date the cost is £240). To attend for half a day, the cost is £80.

## ATT Programme

### Saturday AM: 10.00 - 12.40

Using the legislation  
Income from employment and benefits in kind  
Capital gains – including reliefs

### Saturday PM: 13.40 - 18.00

Group Working Sessions  
Partnerships  
Corporation tax computations  
Group Working Sessions

### Sunday AM: 09.00 - 12.30

Tax Administration  
Ethics  
Principles of VAT and VAT administration  
Exam Technique



The Association of Taxation Technicians

# Passed your ATT or CTA exams?

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Having now passed your exams you may now be wondering what your market salary should be. In any normal market you could perhaps rely on a standard salary survey and get a rough idea, but we are in an unusual market and different conditions prevail.

As an ATT or CTA qualified candidate you are still in high demand and as such you should expect a commensurate salary. Call one of our market leading Consultants to discuss what your market worth is or visit our website [www.pro-tax.co.uk](http://www.pro-tax.co.uk) as we have over **46 vacancies** for newly qualified ATT and CTA qualified candidates. I think you'll be pleasantly surprised with what you find out.....



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### Legal Practice Salaries:

Conor Dilworth on 020 7269 6339 or email: [conor.dilworth@pro-tax.co.uk](mailto:conor.dilworth@pro-tax.co.uk)

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