



Tolley® Exam Training

Give yourself the best chance of success

Tolley® Exam Training
2012

www.tolley.co.uk/examtraining

Tolley® Exam Training

2012

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01

Introduction

Hello and welcome to Tolley's Exam Training course brochure for 2012. This brochure will provide you with all the essential information on our offering for the ATT, CTA, ADIT, AIIT, ICAS and VCD qualifications and explain to you why Tolley is the natural choice of training partner.

Tolley Exam Training was established in 2003 to provide an innovative and cost effective service to our students and client firms – a personal service that would be different to that of our competitors.

Our aim is simple – to maximise pass rates.

Over the years we have achieved this through a combination of highly experienced tutors, quality training materials and our unique online services.

We ensure everyone has the opportunity to fulfil their maximum potential, and we provide support every step of the way.

Our approach involves working in partnership with you and striving to achieve and surpass challenging objectives.

I am delighted to say that Tolley Exam Training has seven national training centres, so our exceptional pass rates and highly experienced tutors are available nationwide.

If you have any queries, I would be delighted to hear from you.



Simon Groom
Head of National Tax Training
0203 364 4500

02

Why study with Tolley Exam Training?

When you enrol with Tolley you can be assured of the best study experience available, ensuring that you maximise your chances of success.

We achieve this by offering:

- Some of the most well known and experienced tutors in the country
- A proven track record for securing exceedingly high pass rates
- Specialist tutors who train exclusively for the professional tax examinations, enabling us to have a detailed knowledge of each particular syllabus
- Focussed material written by the tutors who teach in the classroom
- Access to Tolley's Online Academy with study manuals, audio-visual lectures and student and tutor forums, meaning you can study anytime, anywhere
- Tolley's Performance Tracker enabling you to view your study plan online and download past exams and answers, allowing both professional staff and students to track their performance
- A proven and highly acclaimed Guaranteed Pass Scheme
- A client services department that has a reputation for providing a quality service, which gives students the dedicated attention they need and deserve



03

Our products

We are unique in the training market, being the only organisation that provides training exclusively for the professional tax examinations.

We offer training for the following examinations:

- **Taxation Technician (ATT)** – set by the Association of Taxation Technicians and aimed at those working in tax compliance.
For more information see section 11.
- **Chartered Tax Adviser (CTA)** – set by the Chartered Institute of Taxation and aimed at those wishing to become Tax Advisers.
For more information see section 12.
- **Advanced Diploma in International Taxation (ADIT)** – set by the Chartered Institute of Taxation and aimed at those who want to further their careers in International Tax.
For more information see section 13.
- **Associate of the Institute of Indirect Taxation (AIIT)** – set by the Institute of Indirect Taxation and aimed at those wishing to become Tax Advisers in the field of Indirect Taxation.
For more information see section 14.
- **ICAS Tax Qualification** – set by the Institute of Chartered Accountants of Scotland and aimed at those working in a tax compliance or advisory role. It can be taken alongside the CA (Chartered Accountant) qualification or as a standalone qualification.
For more information see section 15.
- **VAT Compliance Diploma (VCD)** – set by the Institute of Indirect Taxation and aimed at those wishing to gain an entry level qualification in, or improve their knowledge of, VAT.
For more information see section 16.



04

Our national training centres

Tolley Exam Training now has seven regional training centres for CTA and ATT qualifications so you can now study at a centre convenient to you.*



*Not all courses are available in all locations. Further locations may be added - please see www.tolley.co.uk/examtraining for further details.

05

Guaranteed Pass Scheme

Our experience shows that students who follow the Tolley training programme have a very high chance of passing their examinations. As a result we have introduced a Guaranteed Pass Scheme. All eligible students enrolled with us on this programme will be given one free correspondence and revision course if, in the unlikely event, they fail their examinations.

The scheme is structured in such a way that it motivates students to keep up to date with their study programme and attend all classroom courses. Students must:

- Submit their practice exams in accordance with their agreed study programme and attain a mark of at least 35% in each paper. Students will be able to modify their study programme to meet their own work and holiday commitments provided that this is notified to us within eight weeks after the start of their correspondence course
- Submit their pre-revision mock examinations in accordance with their agreed study programme and attain a mark of at least 40%
- Submit the revision course mock examinations and attain a mark of at least 40%
- Attend all modular classroom and revision courses

The Guaranteed Pass Scheme comprises of our traditional correspondence course; modular classroom courses and revision course. These are explained in more detail in Section 8.

The Guaranteed Pass Scheme is available for the ATT, CTA, ADIT and AIIT qualifications.



06

Our pass rates

The most important measure of success for a training organisation is their pass rates. Since Tolley Exam Training was launched we have consistently surpassed the national average. We have published our recent pass rates below but for our latest and previous pass rates please see our website at www.tolley.co.uk/examtraining.

We are confident that our pass rates will continue to significantly surpass the national average. This, we believe, will be down to two factors:

- Our targeted study material enabling you to focus specifically on the requirement of your particular examination, coupled with our online offering meaning that you can maximise your study time, and study whenever and wherever you want
- Our dedicated tutorial and client services team whose unrivalled knowledge of the examinations and your options mean that your queries can be answered in one place. We can offer the best service because we only offer training and advice for the tax examinations.

CTA May 2011 Examination

	Tolley Exam Training*	National Average
Awareness	96%	91%
Advisory	79%	46%
Application	74%	44%

* Students who have studied with our Guaranteed Pass Scheme. See section 5 for further information.

ATT May 2011 Examination

	Tolley Exam Training*	National Average
Paper 1	94%	72%
Paper 2	97%	81%
Paper 3	100%	76%
Paper 4	100%	84%
Paper 5	100%	64%
Paper 6	94%	86%
Paper 7	96%	60%

* Students who have studied with our Guaranteed Pass Scheme. See section 5 for further information.



ADIT June 2011 Examinations

	Tolley Exam Training*	National Average
Paper 1	94%	60%
Paper 2	69%	30%
Paper 3	100%	83%

*Students who have studied with our Guaranteed Pass Scheme. See section 5 for further information.

AIIT 2011/2012 Examinations

	Tolley Exam Training*	National Average
Paper 1***	90%	79%
Paper 2***	91%	75%
Paper 3**	93%	70%
Paper 4**	100%	73%

*Students who have studied with our Guaranteed Pass Scheme. See section 5 for further information.

*** 2011/2012 examinations

** 2010/2011 examinations

ICAS Tax Qualification - please note that there are no pass rates available as the first examination will be held in 2012.

07

Tutors



Chris

Chris Jones, CTA (Fellow), ATT

Chris is Director of Tax Markets & Learning Solutions and is a member the Senior Leadership Team of LexisNexis UK. He has lectured to ATT and CTA students since 1995 and during this time has gained an excellent reputation for his energetic and enthusiastic teaching style and is especially known for his focussed revision teaching on the CTA business tax papers.

Chris is also the co-founder (along with Dean Wootten) of Online Tutors Limited, the company behind the highly successful tax learning product known as 'Tolley's Tax Tutor'. Chris was instrumental in building this product and introducing versions specifically for ATT and CTA students.

Chris has a tremendous passion for teaching and teaching methods and is responsible for the introduction of Accelerated Learning into Tolley's study material. Chris is also a household name on the CPD training circuit and lectures for many organisations. He also presents a number of specialist in-house courses for the top 20 firms of accountants.

Before moving into the training world, Chris was a member of the taxation department at PKF. He is also a graduate of Industrial Economics from Nottingham University.

Chris is a member of both the CIOT and ATT Councils and served on the CIOT Examination Review Working Party, is chairman of the CIOT Communications and Brand Management Committee and serves on the CIOT membership committee.



Simon

Simon Groom, CTA, ATT, FCA

Simon has been involved with the CTA and ATT examinations since sitting the CTA (then ATII) exams in 1990. Initially, he worked for The Financial Training Company lecturing to ATT and CTA students, before taking over responsibility for Tax Training within FTC. During this period he lectured regularly on Institute and Association conferences for ATT and CTA students.

He joined Ernst & Young in 2000 as a senior manager in their National Tax Training department with a particular involvement in graduate training. Whilst at Ernst & Young he was involved in developing the firm's policies with regard to ATT and CTA examinations, and, in particular, the ADIT qualification. In 2003 he became a member of ATT Council and made use of his training background by becoming involved in the implementation of the ATT new syllabus.

He joined LexisNexis in 2006 and is now Head of National Tax Training.



Sophie

Sophie Hill, CTA, ACA

Sophie has been involved in tax training since 1996 and specialises in lecturing ATT and CTA students and is responsible for the production of our CTA material. She joined LexisNexis in 2003. She has a reputation for giving clear, enthusiastic lectures and always having time to help students - whether in choosing which CTA options to study or helping with technical queries. She has lectured on many ATT and CIOT Student Conferences.

Sophie started her career as a Chartered Accountant in the tax department of the London office of Andersen, winning prizes in ACA and CTA examinations. Once she found her true vocation in training, Sophie quickly established herself as a key member of the tax training team at BPP and became CTA Course Director there. Her knowledge of the way in which tax is examined at CTA is unrivalled.



Steve

Steve Sanders, CTA, ATT

Steve is a former Inspector of Taxes having qualified in 1990. He passed ATT in 1991 and CTA in May 1993 whilst with Andersen. Steve joined PricewaterhouseCoopers in 1994, initially as a manager in practice before joining the National Tax Training team in 1995 where he had overall responsibility for the Personal Tax training programme. He also managed the taxation side of their new graduate programme, which was designed to integrate tax students quickly and effectively into the firm.

Steve moved into full time student training in 1998 and was the ATT Course Director for BPP.

Steve has been responsible for writing the bulk of the material for both the correspondence courses and the audio-visual lectures which Tolley provide to their ATT and CTA students.

Steve is an established ATT and CTA trainer and is very highly regarded by clients and students alike in the tax training market. Steve has extensive practical experience from his HMRC days and from working in a big firm environment, and he is able to draw on these experiences when lecturing to students and practitioners.



Dean

Dean Wootten, CTA, FCA

Dean has been involved in tax training since 1994 and specialises in lecturing CTA students, specialising particularly in VAT.

Dean also lectures extensively in the Professional Development market which enhances his ability to teach all aspects of CTA.

Dean started his career as a Chartered Accountant, qualifying in 1988 and then as an Associate of the Institute of Taxation in 1991.

He became a Partner in a firm offering tax and accounting support to businesses and general practitioners. The experience Dean gained there has proved invaluable when lecturing to students and professionals alike.

Together with Chris Jones, Dean was a founder director of Online Tutors Limited, a company specialising in providing high level tax training via the internet and CD-ROM. The company is responsible for the tax and accounting update service at www.tolleyseminars.com and www.lexisnexis.co.uk/taxtutor.



Jo

Jo Hughes, CTA, ATT

After attaining her Law degree in 1995, Jo was recruited to join the Andersen graduate scheme. She worked in the Customs & International Trade department in Birmingham. During that time she passed ATT (November 1996) and one year later she passed CTA.

Part of Jo's role at Andersen was to develop and train junior Customs staff from all the UK offices in Customs & International Trade law. She was also required to train European Indirect Tax colleagues, ranging from assistant to partner level.

She left Andersen after 4 years to pursue a full time career in training and joined BPP Birmingham as a tax tutor. Within 6 months she had overall responsibility for selling, managing and teaching ATT and CTA courses.

After two and a half years at BPP Jo was promoted to Deputy Managing Director, the post she held until leaving to pursue a freelance career in lecturing and material production. Jo joined the Tolley Exam Training team in November 2003 as a writer and tutor. Among other projects, Jo has written the Customs Duty and International Trade CD ROMs for Tolley.

Jo teaches ATT and CTA, in particular Customs Duty and other Indirect taxes. She also teaches for the Institute of Indirect Tax qualification.

07

Tutors (continued)



Amanda

Amanda McDonough, CTA, ACA

Amanda graduated with a first class degree in accountancy having won prizes in each year's exams. She joined KPMG where she trained as a Chartered Accountant, and after eight years at KPMG working mainly with large corporate groups, Amanda moved to PricewaterhouseCoopers.

At PwC Amanda was a senior manager. As well as running a corporate group, Amanda worked as part of a corporate finance team advising on the tax aspects of takeovers, buy-outs and off-market purchases. In 2000 Amanda joined BPP to fulfil a long held ambition to be involved in training full time having assisted in-house training both at KPMG and PwC.

Amanda has a reputation for bringing humour and a practical slant to the CTA and ADIT classes. Students enjoy the many anecdotes she uses to bring the course to life. Having worked in the tax field for over 20 years, Amanda has a wealth of experience working in a 'Big 4' environment which makes her the ideal tutor for the ADIT and CTA Advanced Corporate Tax papers.

Amanda joined the team at Tolley Exam Training in early 2003. Amanda is responsible for designing CTA Corporate and ADIT courses. As well as being involved in examination training, Amanda writes and presents professional development courses for large accountancy firms on overseas aspects of Corporate Tax and International Accounting Standards.



Debbie

Debbie Bray, CTA, ACA

Debbie has been training students to pass professional examinations since 1998. Debbie started her career with Coopers and Lybrand in London, where she trained as a Chartered Accountant. On qualifying, Debbie joined Marks and Spencer to gain experience in industry. Debbie's passion for technical knowledge combined with her people skills led her to becoming a tutor in 1998.

Debbie has been involved in teaching taxation and accounting for all the professional accounting and taxation qualifications.

Debbie joined Tolley Exam Training in 2004 and teaches across the ATT and CTA qualifications. She is also involved in setting Tax papers for other professional accountancy qualifications.



Victoria

Victoria Cavell, CTA, ATT

Victoria joined us from PwC where she was a Corporate Tax Manager concentrating mainly on large, multinational corporates before joining the firm's National Tax Training team. Victoria's focus was providing support to the students and being involved with the firm's examination policies to guide students through their professional examinations including ATT, CTA and ICAEW.

Victoria also wrote and delivered in-house technical training. The training was designed to help staff members perform their roles complementing training received for professional examinations. Victoria was also involved in ensuring the in-house training met the needs of students, the business and had the flexibility to adapt to the changes within the ATT and ICAEW syllabus.

Victoria has taught for the AAT examinations at East Surrey College. She taught both the Personal and Business Tax papers for this examination.

Victoria qualified in 2005 with PricewaterhouseCoopers, previously having experience with KPMG and in industry. Victoria has been able to use this breadth of experience bringing illustration to the training room.



John

John Colville, FCA, CTA, TEP

John has been involved in tax training for over 12 years. He joined Tolley Exam Training in 2008 after spending 25 years with Kaplan Financial. He lectures on courses for both CTA and ATT students and is heavily involved in the production of our course materials. He also lectures on the training conferences organised by the CIOT and ATT for their students.

John qualified as a Chartered Accountant with Peat, Marwick Mitchell & Co in 1981. In 1982, he joined Financial Training as an accountancy tutor lecturing and writing in various areas of accounting. In the mid-nineties he decided to focus on tax training, becoming a Chartered Tax Adviser. He transferred to the tax division, which specialised in training candidates for the CTA and ATT exams. He subsequently became a member of STEP, developing an expertise in Trusts and Estates.



Karen

Karen Bullen, FCA, CTA

Karen has been lecturing taxation to students sitting ATT and CTA as well as writing their study material for over 20 years. She has a reputation for her passion for tax combined with a clear, enthusiastic style.

Karen trained with Andersen passing her ACA whilst working in their tax division. It was with Andersen that she first became involved with student training. In 1990 she joined Financial Training, passed her CTA exam five months later and within one year was heading up the ATT / CTA courses for the Manchester office.

In 1993, on moving to London, she became a freelance lecturer and writer and worked for many firms teaching many different kinds of tax student until joining Tolley Exam Training in 2010 to head up their Manchester centre.

Karen regularly lectures and tutors on the ATT / CIOT Student Conferences.

Karen is also responsible for the VAT Compliance Diploma for Tolley.



Sarah

Sarah Thomas, ACA, CTA

Sarah started her career as a Chartered Accountant working for Coopers and Lybrand, Birmingham in first audit and then tax, winning prizes in her ACA exams. Sarah quickly realised that her vocation was in training and after doing some internal tax training at Coopers joined BPP in 1993 where she was able to take a full time training role.

Sarah has been teaching accountancy and tax courses for all professional qualifications at BPP for the past 17 years. She has also been responsible for management and delivery of the ATT and CTA programme in Glasgow since 2000, where she has gained an excellent reputation for her clear, informed and enthusiastic tax lectures.

Sarah was a prizewinner in the CTA exams which she sat recently in order to firmly establish herself as a tax specialist in her teaching, (and to remind herself of the stresses of exam day as felt by the students!) In 2010, she joined the Tolley Exam Training team and is now involved in both writing and teaching across the CTA and ATT qualifications, particularly in the North and Scotland.

07

Tutors (continued)



Robert

Robert Neeve, FCA

Robert qualified as a Chartered Accountant in 1979 with Peat, Marwick, Mitchell & Co and decided to specialise in tax. Late in 1980 he left to join Financial Training in Newcastle teaching tax at all levels plus a few other topics for good measure.

After a few years he decided to go back into the profession firstly as a Senior Tax Manager with Ernst & Young and later as a Group Tax Manager with Pannell Kerr Forster. Both firms made good use of Robert's outstanding lecturing ability involving him in both local and national in-house training and client seminars.

In 1992 Robert set up on his own; providing accounting services and tax advice to local professionals, individuals and companies. It was not long before his lecturing skills were called upon again for both exam based training and CPD lectures. By 2000 Robert was in such demand as a freelancer he had to fully focus on lecturing and could take with him the invaluable experience of being in practice.

Until it was discontinued in 2006 Robert ran the entire CTA residential course at Reed College enjoying much success and several prizewinners: made more rewarding because most students were from small regional firms.

Robert continues to teach students at various levels for different tax examination bodies both in the UK and in Europe as well as writing and delivering CPD lectures in the UK.



Lisa

Lisa-Jane Harper, Barrister
(Non-practising), CTA, ADIT

Lisa-Jane specialises in Corporate and International Tax. A St Andrew's graduate, she took an MA in Law at City University and went into private practice before training in tax at KPMG's Tax Business School, where she passed the ATT and CTA exams. Once qualified Lisa-Jane worked as a tax lawyer in the City, undertaking predominantly cross-border transaction work and banking. Lisa-Jane moved to Ernst & Young in 2004 and in 2007 whilst on secondment to the tax training team, she decided to take on a new challenge and passed the Advanced Diploma in International Tax. The diploma complemented her work well, with her being based offshore in the Channel Islands. Lisa-Jane moved back to the UK in December 2009 and joined Tolley in 2010 to teach ATT, CTA and ADIT.



Claire

Claire Gallagher, CTA, ATT

Claire started tutoring students whilst at University studying for a Maths degree. She joined Deloitte in 2003 where she worked in the Expatriate Tax team dealing with secondments to and from the UK. Whilst working at Deloitte, Claire studied both ATT and CTA and also continued to tutor GCSE/A Level maths students in her spare time.

Given her love of tax and teaching, after qualifying for CTA Claire joined BPP where she trained students in ATT, CTA, ICAEW, ACCA and AAT qualifications. She was also involved in producing materials for the ATT and CTA courses.

Claire is known for bringing her wacky methods into classrooms and in June 2009 she had her maths notes published into a GCSE textbook 'Maths the Wacky Way'.

She is currently involved in marking one of the tax papers for ACCA and also regularly lectures and tutors on the ATT/ CIOT Student Conferences.

In 2011, she joined the Tolley Exam Training team and teaches across the CTA and ATT qualifications in our London venue.

08

Tolley Study System

One of the reasons for our students' excellent exam results is the wide range of study options that we offer. These include:

Correspondence course

At the heart of all of our courses is our correspondence, or distance learning course.

By signing up for a correspondence course you get a wealth of material that allows you to study in your own time and at your own pace, safe in the knowledge that your material has been written by our own tutors. We believe that Tolley is the only provider that does not use writers who are remote from the classroom, thus ensuring our material is both exam focussed and easy to follow.

Not only do we provide manuals and question banks for you to study from we also provide audio-visual lectures (based around the successful Tax Tutor product) that dovetail with the manuals to provide you with an alternative means of study. The lectures follow each chapter and cover the topics in the same order as the manual, using the same examples, so that all of your study material is consistent and each element complements the others.

The material is worded and laid out in a simple manner to make it easy to follow and understand as well as providing a thorough explanation of each topic.

Our correspondence course also offers practice examinations that you attempt under exam conditions and send to us for marking. You will also receive a pre-revision mock examination which you can attempt at the end of your studies to experience what the real exam might be like. We will provide comments on how you can improve and you can also follow your progress online on our Performance Tracker Service.

Our correspondence course gives you exactly what you need to prepare yourself for the examinations by allowing you to access all of your material online, at no extra cost.

The correspondence course can be accessed as an online course, where all of the study material is provided via our Online Academy, or as a traditional course where in addition to online access a hard copy material is also provided.



08

Tolley Study System (continued)

Traditional correspondence course

Our traditional correspondence course provides you with hard copy manuals and question banks written specifically for the tax examinations. Our question banks are graduated to ensure that your knowledge builds as you progress and that you answer questions on technical issues that are relevant to your studies. Every question will be within your capabilities and they are designed to build confidence as well as boost understanding.

When you sign up for a traditional correspondence course you don't just get hard copy manuals, you will also get access to our unique Online Academy. This enables you to view your study manuals and question banks online, access our audio-visual lectures, and engage with tutors and other students on our highly popular student and tutor forums.

Our hard copy manuals and question banks are loose-leaf, enabling you to extract chapters as you wish, or to add in your own notes – giving you a personalised file for each relevant tax.

At the end of each chapter there is a summary of important areas covered. You can extract these pages at the end of your studies and collate them to form a comprehensive revision summary.

Our manuals and question banks are specific to whichever paper or examination you are sitting. We won't tell you to ignore irrelevant parts of the text, you can be certain that what you see is relevant for your examination.

Online correspondence course

For those students who wish to study exclusively online, we offer an online option at a reduced price which gives you everything from the traditional correspondence course apart from the hard copy manuals and question banks.

Modular classroom courses

If you want to enhance the correspondence course and give your studies a kick start you can attend our modular classroom courses. Presented by one of our experienced tutors these courses will explain the technical topics in a straightforward way, focussing on the key areas for the examination.

If you wish to attend these courses you will need to buy our correspondence course as these form the basis of the material used in class. We don't provide separate classroom notes as these lead to confusion over what to study from at home. The correspondence course manuals provide everything you need, and only what you need, to pass the examination.

Revision courses

If you wish to fine-tune your technical knowledge and practice your exam technique then our revision courses are perfect for that last minute preparation. You will practice questions under examination conditions and then review them together with the tutor to ensure your knowledge and exam technique are spot on. You will also sit a revision mock examination which will be marked and returned to you, with guidance on where you can improve.

09

Tolley's Online Academy

Tolley's Online Academy allows you to study anytime, anywhere. You will have access to all of our course manuals and question banks via the Online Academy. You can view the audio visual lectures online and download the audio files of the lectures to an MP3 player.

Help is never far away through the use of the Tutor and Student Forums. The Forums allow students to access our tutors' words of advice and to help build a study network by making contact with other students in different parts of the country. Students are given the freedom and support to study whenever and wherever best suits their personal situation.

The Online Academy is not only making studying more accessible for you, but it is also making it simpler by having everything you need in one place.

You can even access the legislation online, by using the links in the online manuals, so all you need for a comprehensive study session are your log-in details.

To experience the Online Academy please go to www.tolley.co.uk/examtraining and click on the link to the Online Academy from where you can request a free trial.

The screenshot shows the LexisNexis Tolley Tax Training website. The main header includes the LexisNexis logo and 'Tolley Tax Training'. A navigation bar contains 'Main Menu' and 'Calendar'. The main content area features a large banner for 'Tolley's Online Academy' with a photo of two people at a computer and the text 'Free trial available please click here.' Below this is a section titled 'New - Tolley Tutor Video Master Class - "Lost in Legislation"' with a brief description and links to launch the video and download the PowerPoint presentation. A 'Welcome from Chris Jones, Director Tolley Tax Training' section follows. The left sidebar contains a 'Main Menu' with various forum links like 'TUTOR Forum', 'ATT/CTA FA2010 Revision forum', and 'LAW/ETHICS STUDENT Forum'. The right sidebar includes a 'Calendar' for September 2011 and 'Useful Links' for ADIT, ATT, and CIOT.

10

Tolley's Performance Tracker

It is essential that you, and if necessary, your employer, have a means of viewing your study programme with course and exam submission dates, and tracking your progress by comparing your performance with your peers.

All of this, and more, can be accessed online via Tolley's Performance Tracker. You will be given a personalised study plan showing the dates for attendance on our modular classroom and revision courses, and also suggested dates for the submission of your home study and pre-revision mock examinations.

If your exam submission dates do not suit your own personal requirements you can notify us and we will amend them, thus creating a truly unique study programme.

You will be sent an email seven days before the due date of any home study or pre-revision mock examination reminding you of the date and this then enables you to download the exam, and submit your attempt to us.

Once we receive your exam, we update Tolley's Performance Tracker so that you can see we have received it, and this enables you to download the answers so that you can check through them whilst the exam is still fresh in your mind without having to wait until your script is returned.

Once the exam is marked it will be returned to you and Tolley's Performance Tracker will be updated with your mark so you have a complete record of your progress; you can also view the average mark of all the students on your course to gauge your progress relative to other students.

Study Plan						
Training Route: ATT-P1-1INDV-GPS -- ATT PAPER 1 2011 NGV LONDON (Guaranteed Pass Scheme)						
Date:	Description:	Law:	Ethics:	Comments:	Notes:	
21/02/2011	Personal Tax Course	N/A	N/A	--	Start Classroom Course, ends 21/02/2011	
07/03/2011	Capital Gains Tax Course	N/A	N/A	--	Start Classroom Course, ends 07/03/2011	
18/03/2011	1A Personal Tax Exam - E701	N/A	N/A	--	Exam paper submission due 18/03/2011	
11/04/2011	1b Capital Gains Tax Exam - E702	N/A	N/A	--	Exam paper submission due 11/04/2011	
29/09/2011	Paper 1 Pre-Revision Mock	N/A	N/A	--	Exam paper submission due 29/09/2011	
06/10/2011	Paper 1 Revision Course (excluding weekend)	N/A	N/A	--	Start Classroom Course, ends 11/10/2011	
11/10/2011	Paper 1 Revision Mock	N/A	N/A	--	Exam paper submission due 11/10/2011	



Taxation Technicians (ATT)

The Association of Taxation Technicians was formed in 1989 to provide a qualification for those engaged in tax compliance. The creation of the Association grew out of the development of taxation as an independent professional activity in its own right, and the clear need for a qualification specifically related to the field of tax compliance.

Since admitting its first members in January 1990, the Association's growth in membership has exceeded all expectations. Membership is now approaching 7,000 and there are some 4,300 students.

If you satisfy the examination requirements for membership of the Association this will entitle you to a Confirmation of Eligibility to sit the Chartered Tax Adviser examination.

The Qualification

The ATT offers six standalone "certificate" papers which are sat in May and November each year as well as two online e-assessments. To become a member of the ATT, candidates must sit and pass three papers, the e-assessments and have two years practical experience. Two of these papers must be the "core" papers (see below) with the remaining paper being chosen based on the candidate's area of specialism. These papers may be sat individually or all at once and for each paper passed the candidate is entitled to apply for a certificate of competency.

The six papers are as follows:

- Paper 1 – Personal Taxation*
- Paper 2 – Business Taxation & Accounting Principles*
- Paper 3 – Business Compliance
- Paper 4 – Corporate Taxation
- Paper 5 – IHT, Trusts & Estates
- Paper 6 – VAT

Core papers

There are two e-assessments, one for Law and one for Ethics. Each is a one hour online examination which can be sat at any time during the year.

Registration

Prospective candidates must register as a student with the Institute by the end of October if sitting the May examination, and the end of April if sitting the November examination.

Exam entry

Once registered as a student with the Association, students must also apply to sit the examination (please note this is a separate and additional process to registering as a student). The deadlines for this are the end of February for the May examination and the end of August for the November examination.

Permitted texts

You are allowed to take certain publications into the examination:

- Tolley's Yellow Tax Handbooks and Tolley's Orange Tax Handbook; or
- CCH Editions Ltd Tax Statutes and Instruments including the Index Volume; or
- HMSO copies of taxing statutes

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.

Pass Mark

The pass mark for each "certificate" paper is 50%.

Results

The results will be released in January for the November examinations and July for the May examinations. Results for the e-assessments are given on the day the e-assessments are attempted.

For more details visit the Association's website at www.att.org.uk or call them on 0844 251 0830

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Chartered Tax Adviser (CTA)

The Chartered Institute of Taxation (CIOT) is the leading professional body in the UK for advisers dealing with all aspects of taxation. As a not-for-profit organisation their primary purpose is to promote education in taxation with the key aim of achieving a more efficient and less complex tax system for all. Their comments and recommendations on tax issues are made solely in order to achieve this aim; they are entirely apolitical.

The Qualification

The CTA examination consists of three types of traditional written paper as well as online e-assessments.

The traditional written papers are:

The Advisory papers – there are six three hour Advisory papers and candidates have to choose two. The questions are traditional long form style. The available papers are as follows:

- Taxation of Individuals
- Taxation of Owner-Managed Businesses
- Inheritance Tax, Trusts & Estates
- Advanced Corporation Tax
- VAT on UK Domestic Transactions (including SDLT)
- VAT on Cross-Border Transactions and other Indirect Taxes

The Awareness paper – this is a three hour paper where candidates answer short form questions from three modules, out of the five modules available. The three modules are dictated by your choice of Advisory papers so for example, if you choose the Taxation of Individuals Advisory paper you cannot answer questions from the Taxation of Individuals Awareness module.

The five available modules are:

- Taxation of Individuals
- Taxation of Unincorporated Businesses
- Inheritance Tax, Trusts & Estates
- Corporation Tax
- VAT including Stamp Taxes

The Application paper – this is a three hour case study paper where candidates answer one case study from a choice of four. There is a free choice but it is expected that you will choose the case study that most closely matches your choice of Advisory papers.

The four case studies from which you choose are:

- Taxation of Individuals, Trusts & Estates
- Taxation of Owner-Managed Businesses
- Taxation of Companies
- VAT & other Indirect Taxes

Papers can be sat together or one at a time but you should think carefully about what you choose, the order in which you do them and whether you sit more than one exam at the same time. There is more detailed guidance on our website at www.tolley.co.uk/examtraining

Examinations for the above papers are set in May and November each year.

Candidates must also sit and pass, or be exempt from, the e-assessments.

There are two e-assessments, one for law and one for ethics, and each is a one hour online examination which can be sat at any time during the year. These must be completed by the closing date for examination entries for the sitting at which you wish to sit your final traditional tax paper.

For further details of all of the papers and the exemptions available please visit www.tax.org.uk

Registration

Prospective candidates must register as a student with the Institute by the end of October if sitting the May examination, and the end of April if sitting the November examination.

In order to be able to register you must be entitled to a Confirmation of Eligibility. This is awarded to those who have passed the examinations set by various other professional bodies, for example, the Association of Taxation Technicians, and the Institute of Chartered Accountants in England and Wales. You should consult the prospectus for full details, a copy is available from www.tax.org.uk

Exam entry

Students must also apply to sit the examination (please note this is a separate and additional process to registering as a student). The deadlines for the traditional papers are the end of February for the May examination and the end of August for the November examination. You can enter for the e-assessments at any time once you have registered as a student.

Permitted texts

You are allowed to take certain publications into the examination:

- Tolley's Yellow Tax Handbooks and Tolley's Orange Tax Handbook; or
- CCH Editions Ltd Tax Statutes and Instruments including the Index Volume; or
- HMSO copies of taxing statutes

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.

Pass Mark

The pass mark for each paper is 50%

Results

The results will be released in January for the November examinations and July for the May examinations. Results from the e-assessments are given on the day the e-assessment is attempted.

For more details visit the Institute's website at www.tax.org.uk or call them on 0844 579 6700



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Advanced Diploma in International Taxation (ADIT)

ADIT, the Advanced Diploma in International Taxation, is a specialist advanced qualification set by the Chartered Institute of Taxation in international and cross border taxation and is suitable for all professionals. The ADIT Qualification provides the opportunity to prove and improve you or your team's credentials as an International Tax Professional.

International Tax is an important part of the work of many tax advisers. However, a key characteristic of international advisers is that they have a variety of backgrounds and typically spend time in more than one country. The Institute recognised a demand both in and outside the UK for a specialist qualification to meet the needs of international tax practitioners in the corporate area, and in 2003 introduced the Advanced Diploma in International Taxation (ADIT).

The overall standard of the qualification is comparable to the CTA in the UK. The Institute considers that there are significant benefits in having an internationally recognised qualification. Just as having the CTA indicates that the individual has a certain level of competence in UK tax matters, so ADIT indicates a high level of competence in international taxation.

The Qualification

The ADIT qualification consists of three papers, which can be sat on a modular basis or all at once. There is only one sitting of ADIT each year in June.

- Paper I - the principles of international taxation
- Paper II - in-depth knowledge of international tax issues for their primary jurisdiction (current jurisdictions covered: Australia, Hong Kong, Malta, Singapore, UK and USA)
- Paper III - an awareness of basic tax issues, particularly in relation to international tax, in at least one secondary jurisdiction (current jurisdictions covered: Australia, China, EU, UK, USA and Transfer Pricing)

The jurisdiction chosen for Paper II and Paper III must be different.

It is possible to substitute a thesis for either Paper II or III.

Each examination is three hours 15 minutes in length (including 15 minutes reading time).

We currently offer training aimed at Paper I, the UK option for Paper II and the EU option for Paper III.

Registration

Prospective candidates must possess a valid e-mail address and register as a student with the Institute by the end of February for the June examination.

Exam entry

Students must also apply to sit the examination (please note this is a separate and additional process to registering as a student). The deadline for this is the end of February for the June examination.

Permitted texts

You are allowed to take certain publications into the examination:

Paper I – Volume 1 – Materials on International and EC Tax Law (Van Raad, Kees)

Paper II (UK option) – Tolley's Yellow Tax Handbooks and Tolley's Orange Tax Handbook; or CCH Editions Ltd Tax Statutes and Instruments including the Index Volume; and Volume 1 – Materials on International and EC Tax Law (Van Raad, Kees)

Paper III (EC option) – Volume 2 – Materials on International and EC Tax Law (Van Raad, Kees)

Publications brought into the examination must be bound copies. They can be underlined, sidelined and highlighted. Annotating, use of "post its", folding over pages and tagging is not allowed.

Pass Mark

The pass mark for each paper is 50%

Results

The results will be released in August.

For more details visit the ADIT website at www.adit.org.uk or call the Institute on 0844 579 6700

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Associate of the Institute of Indirect Taxation (AIIT)

The Institute of Indirect Taxation was formed on 23 July 1991 (originally called the Association of Indirect Tax) with the aim of establishing a professional body of Indirect Tax practitioners to regulate and support its members in providing services to clients in a recognised and consistently high standard.

The Qualification

The AIIT comprises of four examination papers which must all be passed to achieve membership. They are set on a modular basis at three monthly intervals as follows:

- Paper I - Legal Business & Professional Ethics (set in April/May each year)
- Paper II – VAT (set in July/August each year)
- Paper III – Other Indirect Taxes (set in October/November each year)
- Paper IV – Stamp Taxes, Direct Taxes & Interaction of all Taxes (set in January/February each year)

Each examination is three hours and 15 minutes in length (three hours writing time and 15 minutes reading time).

Certain exemptions are available. You should check the Institute's prospectus for more details. This can be found at www.theiit.org.uk

Registration

Prospective candidates must be registered as a student with the Institute by the start of February if they wish to first sit Paper I, by 1 May if they first wish to sit Paper II, by 1 August if they first wish to sit Paper III and by 1 November if they first wish to sit Paper IV.

Exam entry

Students will receive an invoice eight weeks before the date they had indicated to the Institute they would be sitting each examination paper and payment would be required a minimum of four weeks before the exam sitting.

Permitted texts

You are allowed to take certain publications into the examination:

- Tolley's Orange Tax Handbook or CCH Green Book
- Tolley's Yellow Tax Handbooks or CCH Red Books

- Tolley's Customs Duties Handbook and Tolley's Excise Duties Handbook, or CCH Purple Books Custom & Excise Duties 3A & 3B
- HMSO Taxing Statutes

Publications brought into the examination must be original bound copies. They can be underlined, sidelined and highlighted. Candidates may also make use of "page flags" (NB only page flags may be used – it is not permitted to flag pages by use of post it notes or similar) and to write on these what is being flagged – ie:

- The name of the Act
- Section number (as an alternative the tax involved, eg CCL)
- Schedule number, and
- In either Tolley's or CCH legislations books the tax heading may be flagged

Candidates are not allowed to make any markings other than that detailed above, nor use adhesive labels, nor insert any material.

Pass Mark

The pass mark for each paper is 50%

Results

The results will be released in June for Paper I, September for Paper II, December for Paper III and March for Paper IV.

For more details visit the Institute's website at www.theiit.org.uk or call them on 01883 730658

EU Associate Examination

The Institute is in the process of launching an EU version of the Associate examination. **Please contact them on 01883 730658 for more details or see their website at www.theiit.org.uk**

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ICAS Tax Qualification

ICAS, the Professional Body of Chartered Accountants, is the world's first professional body of accountants, receiving its Royal Charter in 1854. It was the first to adopt the designation "Chartered Accountant" and the designatory letters "CA". The ICAS Tax Qualification was introduced in 2011 and is designed for any tax professional working in a compliance or advisory role. The syllabus and examinations ensure that a successful candidate has a depth of tax knowledge and skills across all key UK tax topics.

The Qualification

The ICAS Tax Qualification can either be taken as a standalone tax qualification or as a dual qualification alongside the CA qualification.

Standalone Qualification

The standalone qualification provides the tax skills and knowledge required of a tax professional working in a varied client environment and comprises three levels.

The first level consists of three two-hour examination papers covering Principles of Taxation, Financial Accounting and Business Law. These provide the fundamental knowledge on which the technical tax knowledge will be built.

The second level comprises three examinations, each lasting 2 hours 30 minutes (plus 15 minutes reading time). These will require the candidate to react to client scenarios, and the papers will cover:

- Taxation of Individuals
- Taxation of Companies
- Indirect Taxation

These papers can be sat in any order, and either at one time or across several sittings. Both ICAS and Tolley are happy to advise on the best ways to approach these. Examinations will be available at least twice a year.

The third level will comprise a Test of Professional Tax Expertise, assessing the competences and skills of a tax professional.

The award of the qualification requires the successful completion of the above elements along with relevant training in ethics.

Certain exemptions may be available from the first and third levels.

Dual Qualification

The dual qualification combines the breadth of technical knowledge and the application of skills expected as a CA, with a depth of tax technical knowledge and skills.

The dual qualification takes the existing three levels of the CA qualification and additionally requires candidates to pass a Principles of Tax paper at the Test of Competence level, and the Taxation of Individuals, Taxation of Companies and Indirect Taxation papers. These three papers will be taken instead of the TPS Taxation paper.

Registration and exam entry

Prospective candidates should contact ICAS to register for the qualification and to apply for exemptions based on any existing qualification. For information on exemptions and the process for registration please visit www.icas.org.uk/icastaxqualification

Permitted texts

You are allowed to take certain publications into the examination:

- Tolley's Yellow Tax Handbooks and Tolley's Orange Tax Handbook; or
- CCH Editions Ltd Tax Statutes and Instruments including the Index Volume;

Publications brought into the examination must be bound copies. They can be underlined, sidelined, highlighted and indexed. However, there can be no annotations on the book or on any of the indexing.

Pass Mark

The pass mark for each paper is 50%.

Results

Results will be released 4-6 weeks following any examination diet. Individuals can collect their results from the ICAS website or receive them by SMS text message.

For more details visit the Institute's website at www.icas.org.uk/icastaxqualification or call them on 0131 347 0186

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VAT Compliance Diploma (VCD)

The VAT Compliance Diploma is an online examination set by the Institute of Indirect Taxation. The Institute of Indirect Taxation was originally formed on 23 July 1991 (originally called the Association of Indirect Tax) with the aim of establishing a professional body of Indirect Tax practitioners to regulate and support its members in providing services to clients of a recognised and consistently high standard.

Given the increasing importance of VAT across the profession, in 2006 they introduced the VCD to enable more people in industry, commerce and the profession to become trained in VAT and obtain a recognised qualification.

The Qualification

The VCD consists of four modular tests and a final examination. All of the tests and final examination are carried out online; the modular tests are one hour in duration, and the final examination is 90 minutes. They can be sat at any time of your choosing.

Whilst it is only the result of the final examination that entitles the student to receive the final certificate, you must have passed all of the four modular tests before you will be allowed to sit the final examination.

Registration

Prospective candidates must be registered as a student with the Institute and with Tolley Exam Training. For further details please see www.theiit.org.uk

Exam entry

Once students are registered with both the Institute and Tolley Exam Training this will entitle them to sit the modular tests. Once the modular tests have all been passed students then need to pay a fee to the Institute to be able to sit the final examination.

Permitted texts

You are allowed to use certain publications in the examination:

- Tolley's Orange Tax Handbook or CCH Green Book
- Tolley's Yellow Tax Handbooks or CCH Red Books
- HMSO Taxing Statutes

Publications brought into the examination must be original bound copies. They can be underlined, sidelined and highlighted. Candidates may also make use of "page flags" (NB only page flags may be used – it is not permitted to flag pages by use of post it notes or similar) and to write on these what is being flagged – ie:

- The name of the Act
- Section number (as an alternative the tax involved, eg CCL)
- Schedule number, and
- In either Tolley's or CCH legislations books the tax heading may be flagged.

Candidates are not allowed to make any markings other than that detailed above, nor use adhesive labels, nor insert any material.

Pass Mark

The pass mark for each modular test is 18 questions correct out of 30, and for the final examination is 30 questions correct out of 45.

Results

You will be informed of your result immediately after the end of each modular test or examination.

For more details visit the Institute's website at www.theiit.org.uk or call them on 01883 730658

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The next steps

Registration

Enrol to study with Tolley Exam Training by completing the enrolment form within our brochure pack, or you can download an enrolment form from our website www.tolley.co.uk/examtraining.

You will also need to register with the relevant professional body – contact details together with more information on their specific examinations can be found within this brochure. You must make sure that you understand the following aspects:

- The available choices
- Timing of the examinations
- Pre requisites for sitting
- Registration deadlines
- Exam entry deadlines
- Permitted texts (i.e. books that you can take into the real examinations)
- Pass marks
- Result notification

If you have any queries about any aspect of your studies please give us a call and put us to the test. You can call on **0203 364 4500** or if you prefer to email the address is examtraining@lexisnexis.co.uk

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What our customers say

"Tolley's are our preferred training provider ...they are ahead of the curve with their innovative, and more importantly, useful, online Tracker & Academy software which works to support all our administrative needs and those of the student. In my experience communication between the two organisations is key and Tolley's do not disappoint, they are very proactive in managing our account. To this end we consider our relationship with the support team that of a partnership. Our students tell us they like the quality and format of the materials and audio files which are conducive to learning. Finally, the tutor team delivers, as is evident through the consistently high pass rates."

Angie Wainwright, Manager, National Tax Training, Ernst & Young

"We have benefited from the knowledge and expertise of trainers over many years. Aside from a complete grasp of the subject matter, the trainers are able to provide practical examples relevant to the PKF client base which demonstrates that they really understand our business."

John Watkins, Director of Learning and Development, PKF (UK) LLP

"We have had positive feedback from all our students – both before and since receiving their exam results. With regard to the level of tuition provided by Tolley, the support they received from their tutors, and the quality of materials provided, it has all combined to raise our levels of expectations with our students, and their own level of performance. This is the second set of results since we started using Tolley Exam Training and for the second time running we have had a pass rate of 100%."

Rosie Adams, Frank Hirth plc

"I passed my exams and could not have done so without the support from all the tutors and staff."

Jignasha Paleja, CTA student

"I would like to thank Tolley Exam Training for providing such an excellent revision course."

Emma Payne, ATT student



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