

SITTING REMOTE OPEN BOOK ON-SCREEN ATT EXAMS

OPEN BOOK EXAMS

The 2025 sittings of the ATT exams will be **open book** – this means that you can refer to your **Tolley study material** (or any other books) during the exam as well as the Yellow & Orange Legislation Handbooks and the ATT Tax Tables.

TOP TIP: As well as the Tax Tables and legislation, you will either need hard copies of your Tolley material or a second device on which to view the online versions. Ensure you are familiar with how to search for a word or phrase within the online versions.

You will be typing up your exam answers in “Exam4” which is essentially word processing software.

Note that you will not be able to “copy and paste” from any outside source into your exam answers.

Due to the time pressured nature of the ATT exams, there is only a limited amount of time available to “look things up”. There is unlikely to be time to read and then type up detail from your study manuals in the exam.

TOP TIP: Don't spend too long referring to your books - it is much more important to concentrate on **applying your knowledge** to the scenario and typing up your answer.

We recommend that you have **one main reference document** for your exam and anticipate that you will primarily refer to your own personalised version of the Tolley **Memory Joggers**.

Memory Joggers

The Memory Joggers contain a summary of the main points covered in each chapter of your study manuals as well as useful proformas.

TOP TIP: You may wish to add additional summaries or certain other pages from the study manuals to enhance your Memory Joggers.

You should be **annotating** your Memory Joggers as you study and should be adding to the contents listing as and when you do add extra things to them.

TOP TIP: From now onwards you should be **personalising** your Memory Joggers and using them whilst practising questions, so that they will be as useful as possible for **you** in the real exam.

You may still need to refer to detailed conditions within the legislation. Your Memory Joggers will provide you with the references you need to find most conditions.

TOP TIP: We recommend that you have hard copies or access to the online versions of the tax legislation available in case you do need to look up something unusual or find some detailed conditions in your exam. If you have hard copies you may wish to use index flags and highlight the relevant parts of the sections you think you may need to refer to in the exam.

Ethics book

You should also have your copy of the latest edition of the **Ethics CBE textbook** to hand to help answer any questions that test the specified chapters from that book. You can again use index flags and highlight this book. Note that for Ethics, the PCRT guidelines are also reproduced in the miscellaneous section of Part 2 of the Yellow Legislation Handbook.

TOP TIP: Ensure you are aware which chapters of the Ethics CBE books are examinable in the ATT papers as covered in the Order of Study document on the Academy.

Practice

The key to passing the ATT exams is **question practice** - it is much more important to focus your time on typing up proper answers to questions rather than reading the study manuals or making your own notes.

As you do the questions within our material and sit each practice exam, use your Memory Joggers and work out how much time it takes to look things up. Overall, we think that you are likely to realise that the questions require you to **apply your knowledge** rather than type up information from your study manuals and that in order to pass you will need to only be looking things up sparingly.

Warning!

Another danger is that with your study manuals available, you will “strive for perfection” – you need to bear in mind that the pass mark is 50% so perfect answers are not expected. When you start a question you are scoring marks quickly, but the longer you spend on a question, the longer it takes to score each mark. In a 20-mark question, most candidates can get the first 6 or 7 marks - the **key to passing is getting the next 5 or 6 marks** to take you to 12 out of 20.

TOP TIP: Don't worry about the last few marks! Over-running on one question and omitting a whole question or even part of a question means you risk failing the paper!

Summary

- Your main reference material should be your **annotated Memory Joggers**
- **Personalise these** as you study, adding your own notes and tips and perhaps even add pages from the study manuals
- **Practise using** your Memory Joggers and **ensure you can navigate round them well**
- Do also have your full study manuals and legislation available to refer to as well as the latest versions of the CBE text books for Law, Ethics and Accounting
- Do not become overly reliant on looking things up
- Questions will mostly have requirements where you need to **apply your knowledge** to the scenario set to pass the exam
- **Manage your timing carefully** – there is not much time to refer to any books in the exam and typing up chunks of study material straight from the books is unlikely to score marks

ON-SCREEN EXAMS

As your real ATT exams will be sat online, Tolley provide an on-screen system to allow you to get used to typing up answers to the questions in your question banks and to sit your practice exams and mocks online. You can access the on-screen system via the Academy.

The Tolley system closely simulates the functionality of Exam4 which is the system the ATT use.

TOP TIP: Have the relevant Tax Tables, your annotated Memory Joggers, the legislation and any other books you wish to refer to ready ahead of starting each practice exam and mock.

You need to **remain online** throughout the Tolley exams and your answers will be **auto-saved**.

The initial Tolley knowledge tests (ATT Papers 1 and 2 only), practice exams and your Pre Revision Mocks will not be timed exams (and you can save and re-enter the exam to enable you to attempt the questions separately in a number of sessions should you wish) but your final Revision Mock exam will run for 210 minutes (3 hours 30 mins). It is **not possible to pause** the Revision Mock once the timer has started – it must be sat in one go.

TOP TIP: One difference is that there is no countdown timer in Exam4 - you will have to monitor your time yourself. You will also need to stop your exam yourself at the right time and the time taken is recorded. Submitting your exam is a separate step that must be completed but is not part of the timed exam.

During the Tolley exams (and in Exam4) your screen will have the **question paper on the right hand side** and a **text box on the left hand side** for you to type your answers into.

You can use the copy, cut & paste functions WITHIN the system (but cannot copy from external sources) and can also use bold, italic & underline, as well “undo”, “redo”, “delete” and “backspace”.

For computational answers the ATT say you **MUST** use the tables functionality to layout your answers (part from single line computations involving just multiplying/adding a couple of numbers).

The ATT guidance also says that a comma separator **MUST** be used for larger numbers (so type 10,000 rather than 10000) and that columns should be headed with a £ sign (if you do not have the £ sign on your keyboard you should type GBP instead).

TOP TIP: In Exam4 there will be specific sections within the answer box for you to type each answer into with “dividers” between each answer.

Format of the exam

The paper will have a mixture of computational and written questions with no question choice. There will be between 4 and 6 **long questions** each between 15 and 25 marks (often split into shorter subsections with marks specifically allocated). Although you can answer the exam paper in any order you wish, we recommend that you do your “best” question(s) first but take care not to overrun on the time allocation for them.

Approach to the exam

Take time to initially read through the questions to get a feel for the style of the questions, technical content and ultimately what you are being asked to do. **Never simply attempt the questions in the order they appear.**

TOP TIP: Answer your **best question first** and make sure you clearly label which question your answer relates to in the Tolley on-screen exams (you will need to include the answer within the right “divider” within Exam4).

Timing is the key

All the ATT exams are 3.5 hours (210 minutes).

Timing is fundamental to passing the exam. More students fail the exam due to messing up the timing rather than anything else. To get your timing right, you should note **down the end time** for each question.

TOP TIP: During the exam we recommend you **allocate 2 minutes per mark** which allows 5 minutes at the start of the exam to look through the paper and work out which order you will do the questions/Modules in as well as 5 minutes at the end of the exam to review your answers and revisit questions as needed.

As you attempt more and more questions **you will speed up** in your:

- Understanding of what the question is asking
- Recall of technical content
- Use of your open books and the legislation
- Phrasing of what you want to say
- Typing up of your answer

TOP TIP: Look for the easy marks

There are usually some **easy marks in a question**, so **aim to score those at the start of each question**. The last few marks you are trying to get by finishing that question are likely to be the harder marks – better to focus on securing the easy marks at the start of the next question.

TOP TIP: Never waste time getting stuck on a question – always keep moving to keep scoring marks!

If you have time at the end you can always go back – even if it's just to type up a few extra bullet points!

TOP TIP: Note down on a piece of paper as you go the numbers of the questions you'd like to revisit if you have time at the end of the exam.

Presentation skills marks

Using the correct format for your **ATT** answers is extremely important in the exams, e.g. report, letter, notes, memorandum. If the correct format is not used, marks will be lost unnecessarily. **There are two marks specifically available for presentation skills** in all the ATT tax papers.

The ATT have provided the following guidance:

The presentation skills marks will be awarded as follows:

2 marks - Presentation is very good. Full sentences are used where appropriate throughout. Answers flow well and are in a logical order. Explanations clearly relate to the question scenario.

1 mark - Broadly the presentation is acceptable. Full sentences are used where appropriate, although some minor lapses are acceptable. Answers generally flow well and in a logical order. Explanations contain a reasonable reference to the question scenario.

0 marks - There is little effort to use full sentences where they would be expected. The answers do not flow well, with ideas not presented in a logical order. Explanations are mainly regurgitation of legislation/ learning materials with limited reference to the question scenario.

TOP TIP: Aim to be awarded 2 marks here by ensuring your presentation skills are very good right from the start and remembering to check the answers you type up against these gradings

Suggested layouts for reports/memos/email and letters are provided in Appendix A.

Calculations should be in an Appendix then cross-referenced to the main body of the report/letter. When writing to a **client, try and explain things simply** without using overly technical phrases or section numbers.

Try not to put more than one important point in each paragraph. Leave a line between each paragraph (you are inviting the marker to pause and award marks!)

TOP TIP: Think “**one point per paragraph**”.

Paragraphs should not run to more than 3 or 4 lines. Using **short “snappy” paragraphs makes answers easier on the eye**, and therefore more likely to attract marks. “White space” is important and helps the marker.

For **computational questions** use the correct **pro forma** – so for an income tax calculation **use the tables with the numbers into columns** for savings, non-savings and dividend income etc. **Spread it out, referencing in workings** so it is nice and easy for the marker follow.

When you are adding up a column of numbers either underline the last number or show the final total in **bold** font to help the marker follow your workings.

Include a £ sign at the top of each column of numbers. If you do not have the £ sign on your keyboard type GBP instead.

TOP TIP: Type up your computations using our on-screen question banks and practice using the on-screen tables functionality throughout your studies.

Using abbreviations

Abbreviations **can** be used in your answers - you should type out the full wording the first time you use the term **in each answer** and then show the abbreviation you wish to use in brackets afterwards so for example “business asset disposal relief (BADR)”. You can then use that abbreviation from then on in that answer.

In computations you only need a £ sign at the top of each column of numbers and you can use well known tax terms such as b/f, c/f, CAs, TWDV, WDA, AIA, P&M, IT, NIC, PA, CGT, AEA, PPR, IHT, PET, CLT, CT, TTP, NTLR etc

Workings should always be done to the nearest pound and nearest month unless told otherwise.

We recommend that you avoid typing £10k and instead use £10,000 for clarity.

TOP TIP: Try out the abbreviations you plan to use in your practice exams and if the Tolley markers do not know what they mean then do not use them in your real exam answers.

Requirements

The table below shows some **typical phrases** used in the requirements and what they mean:

Calculate / Compute....	Work something out mathematically
Discuss....	Provide details about and evidence for or against two or more different views or ideas
Explain....	Describe how something works in a way that makes it easy to understand
Explain, with supporting calculations....	Describe how something works in a way that makes it easy to understand and illustrate the answer with calculations
Identify/State/List....	State the answer in a few words without explanation or description
Show....	Demonstrate or prove something
Summarise.....	State the most important parts of something using concise and precise wording

There are some more detailed examples in Appendix B.

Reviewing your answers

The first thing the marker will do is read your answer through as a whole – what overall impression are you giving of your ability? Have you put the marker in a good mood as soon as they see your script, or are they going to be dreading marking what you have submitted?

Key **presentation considerations** include:

- Spacing your answer out
- Ensuring you have clearly labelled which question each answer relates to (for Tolley on-screen exams)
- Using the appropriate pro forma for calculations and typing them in tables and cross referencing your workings
- Using subheadings and short paragraphs in written answers

TOP TIP: Read through your answer when finished

You will be able to make some small corrections at this review stage – have you missed out a vital word such as “not”, or can you think of another point or two to add?

With numerical questions if you make a mistake in the first part of your answer which means the rest of your numbers are wrong don't panic! **The marker will only penalise once for the initial error. You will gain 'follow-through' marks.**

If on review, you realise you made a mistake which affects large part of the answer and the numbers **DO NOT try to re-work the correct answer in full.** Instead, put a note at the bottom of your answer showing the error. In this case you can still obtain good marks for the answer.

When you get your practice/mock exam answer scripts back, review your answers together with the model answer

On your marked script, look at what **scored marks** and what was a waste of effort and **scored nothing**. Look at **mistakes made** – were they just silly errors or had you misunderstood something? Did you miss easy marks due to **poor time allocation**?

Your answer is unlikely to look exactly like the model answer. This does not matter if you have covered the key points. When going through the model answer it can be useful to **highlight the points you did get** (even if you covered them in a different order/worded them slightly differently).

Where you missed points, review why that happened:

- Did you misinterpret the question?
- Did you answer the question asked or the question you wished they had asked?
- Did you forget about a particular technical point you know well?
- Did you not understand the point they made?
- **How will you make sure you don't make the same mistake again?**

Remember – the practice exams and mocks are designed to test and stretch your knowledge. They provide a good test to see how your studies are going.

TOP TIP: Review, reflect, learn for next time

APPENDIX A
SUGGESTED LAYOUTS FOR A MEMO/EMAIL/REPORT OR A LETTER

It's a good idea to practice these layouts and **have a typical opening/closing line in mind** so you don't have to waste time thinking of one in the exam.

For a letter it's a good technique to start by typing up your opening format. Further down the text box you could type closing line with sign off. Then go back up in the text box and complete the earlier part of your letter.

Report/Memorandum/Email

These should be headed:

To:
From:
Subject:
Date:

Briefly state the purpose of the report etc in the first paragraph.

The final paragraph should include recommendations or a conclusion depending on the question.

Letter

The letter should be addressed correctly using the address information in the question if given (if not given you may short cut with "Your address", "My address", "Date") and be headed, finished and signed off (do not use your own name – "Tax Technician" will do).

The following format is acceptable:

[Firm's Name & Address per Q]

[Client Name & Address per Q]

Date

Dear [Client Name per Q]

SUBJECT OF LETTER

Body of letter

Please do not hesitate to contact me if you have any further questions.

Yours sincerely

Tax Technician

There should be a brief introductory paragraph and recommendations or a conclusion depending on the question.

APPENDIX B EXAMPLES OF REQUIREMENTS

Below are some examples of the different requirements that you may see in the ATT exams. Note that not all the topics covered below will be in the syllabus for your paper - the examples are provided to show what is expected in the exam answers.

<p>Discuss whether Melvin is trading</p>	<p>The Courts have developed a number of tests to determine whether somebody is trading and these are known as the badges of trade. We need to take a detailed look at the badges of trade in order to determine whether the activities carried out by Melvin amount to a trade.</p> <p>First of all, we will need to identify whether there is a profit seeking motive. It is not the existence of a profit which is important, it is the motive to earn one. However, HMRC will only really be interested in this issue if a profit has actually been earned because then they have got something to tax.</p> <p>Here Melvin clearly entered into this venture to make a profit as it is stated that it provides him with his sole source of income and he viewed it as a profitable business.</p> <p>Another badge of trade is the frequency and number of similar transactions. If something is done once, never to be repeated again, it is less likely that it would be counted as trading. However, if it is done again and again, it is more likely that this is trading.</p> <p>At the moment only made three disposals have been made and it is arguable yet whether this amounts to a trade but certainly if this pattern were to continue it becomes more and more likely that this will be considered to be trading activity.</p> <p>etc</p>
<p>Summarise why it matters whether Melvin is trading or disposing of investments.</p>	<p>If Melvin is trading then he will be subject to income tax at up to 45% and national insurance contributions at 9%/2% on the profits of the business. Whereas if he is merely disposing of investments then the sale of antiques would be subject to capital gains tax at a maximum of 20%.</p> <p>As Melvin has other income which uses up his personal allowance and takes him up to his basic rate band, any trading income would be subject to income tax at 40%. If he was investing, then he would have the annual exempt amount available to him that would mean the first £12,300 of his gains would be tax free and the balance would be subject to CGT at 20%.</p> <p>Investing therefore is taxed at a much lower rate of tax than trading and Melvin may well prefer to be taxed as an investor.</p> <p>In addition, there are various reliefs available against capital gains tax...</p> <p>etc</p>
<p>Calculate (or Compute) the SDLT due on the purchase of the property.</p>	<p>Price paid = £1m + VAT @ 20% = £1.2m</p> <p>SDLT due:</p> <p>£150,000 x 0% = £0</p> <p>£250,000 - £150,000 x 2% = £2,000</p> <p>£1.2m - £250,000 x 5% = £47,500</p> <p>Total = £49,500</p>

<p>Explain, with supporting calculations, the SDLT due on the purchase of the property.</p>	<p>SDLT is due on the VAT inclusive price. As the building is a newly constructed (less than 3 years old) commercial building VAT is payable at the standard rate. The VAT inclusive price is therefore – £1m + VAT at 20% = £1.2m.</p> <p>Although the VAT itself is a timing difference (assuming the building is used to make taxable supplies or if being rented an option to tax is exercised), the additional SDLT due on the VAT element is a permanent increase in price.</p> <p>As a commercial building SDLT is payable at the following rates:</p> <p>£150,000 x 0% = £0</p> <p>£250,000 - £150,000 x 2% = £2,000</p> <p>£1.2m - £250,000 x 5% = £47,500</p> <p>Total SDLT due = £49,500</p>
<p>List (or State) the fundamental ethical principles at risk of being breached in this scenario</p>	<ul style="list-style-type: none"> • Confidentiality • Professional competence and due care
<p>Explain which fundamental ethical principles are at risk of being breached in this scenario</p>	<p>As Colleen is considering disclosing client information to a third party without the consent of the client, she risks breaching the fundamental ethical principle of confidentiality.</p> <p>Colleen may not disclose any client information to third parties without proper and specific authority, unless there is a legal or professional right or duty to disclose.</p> <p>etc</p>
<p>Calculate the capital gains tax liability and clearly show your treatment of each item</p>	<p>Disposal of car – exempt</p> <p>Disposal of chattel cost and proceeds <£6,000 – exempt</p> <p>Painting gain – 65,000</p> <p>Necklace gain – <u>25,000</u></p> <p>Total gains = 90,000</p> <p>Less AEA = <u>(12,300)</u></p> <p>Taxable gains = 77,700</p> <p>CGT @ 20% = £15,540</p>