Level 4 Tax Apprenticeship

CONTINUOUS IMPROVEMENT	
CPD K16	The importance of Continuing Professional Development (CPD) and keeping up to date with relevant statutory obligations and procedural best practice to help improve own professional practice.
Quality Improvement Activities S6	Participate in or support others with quality improvement activities, for example the improvement of personal working practices.
Reflection & Learning Opportunities B5	Reflections on own practice and seeks learning opportunities for Continuing Professional Development (CPD).

DIGITAL & DATA	
Data Principles K11	Principles of data analysis, data security, and cyber security to support collation, analysis and compliant handling of data, and working safely online.
Use of Software S7	Use software packages to assist with taxation tasks in line with cyber and data security requirements, using data securely and safely, including backing up data.
File Management S11	Undertake file management activities, such as preparing and collating information, making accurate file notes and managing version control.

PROFESSIONAL & ETHICAL WORKING PRACTICES	
Ethical Requirements K10	The importance of applying a transparent, objective and sustainable approach to meet the ethical requirements of the profession, such as how to apply Professional Rules and Practice Guidelines (PRPG), Professional Conduct in Relation to Taxation (PRCT), and Standards for Tax Planning, and ensuring that HMRC is provided with all relevant information to be assured that the stakeholder's tax affairs are correctly stated.
Approaches to Professional Relationships K13	Approaches used for building and maintain collaborative, professional relationships with internal and external stakeholders to deliver taxation tasks.
Equality, Diversity & Inclusion K15	The impact of equality, diversity and inclusion on service delivery within taxation, for example improving the tax position of individuals and businesses by improving accessibility with the move to making tax digital.
Building Relationships S12	Build and maintain collaborative, professional relationships with internal and external stakeholders to deliver taxation tasks, recognising the importance of equality, diversity and inclusion.
Applying Ethical Requirements B2	Applies a transparent, objective, and sustainable approach to meet the ethical requirements of the profession and actively encourages this behaviour with colleagues within the team.
Personal Wellbeing B3	Committed to personal wellbeing and has an awareness of support and resources available.
Collaboration & Teamworking B6	Works collaboratively with others, contributing to cultivating an open, honest, and empathetic work environment, and actively encourages this behaviour with colleagues in their team.

SERVICE DELIVERY & VALUE CREATION	
Workload Management K12	Workload management principles to plan, organise and prioritise own work tasks, and manage time effectively.
Planning & Prioritisation S9	Use workload management principles to plan, organise and prioritise own work tasks and manage time effectively, such as systems for managing key tax filing dates, penalty dates, and enquiry deadlines.
Adds Value S10	Use taxation information to add value to stakeholders through use of data visualisations, analysis, and interpretation, and communicate tax information in a way that non-tax specialist stakeholders can understand.

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Communication Using Media & Digital Applications S13	Communicate taxation information through different media to facilitate stakeholder understanding, considering the risks and benefits to the organisation of social media and other digital applications.
Stakeholder Engagement B1	Actively engages in the wider organisation to provide information that contributes to influencing stakeholders, such as peers, colleagues and clients.
Adaptability B4	Adaptable and accepts changing priorities and working requirements to enable self and colleagues the flexibility to maintain high standards in a changing environment.

SPECIALIST TECHNICAL TAXATION KNOWLEDGE & APPLICATION	
Professional Responsibility & Ethics K1	Principles of professional responsibilities and ethics in a tax environment, including approaches to interpreting ethics in complex situations.
Legal Regulations K2	Principles of legal regulations relevant to an organisation's tax affairs, such as tax legislation, and law affecting the tax affairs of stakeholders.
Accounting K3	Principles of accounting relevant to an organisation's tax affairs, such as accounting for taxation and double entry that may impact on business tax calculations.
Personal & Business Tax K5	Principles of personal and business taxation to prepare tax calculations.
HMRC Forms & Deadlines K6	Principles of personal and business taxation to prepare HMRC forms, including understanding and complying with filing deadlines.
Specialist Taxation K7	Principles of a specialist area of taxation to be able to prepare specialist tax calculations.
Penalties & Interest K8	Situations that may lead to additional tax, penalties, and interest arising, and the rules and procedures used by HMRC to calculate penalties and interest.
Interpreting Information S5	Interpret information for tax purposes, such as using judgement to determine the correct way to report transactions or items of income or expenditure.

TECHNICAL TAXATION PRACTICE	
Risk Management K9	Systems of risk management and financial control, and identification of potential vulnerabilities, negligence, and deliberate actions that could lead to issues, such as internal fraud or money laundering or tax inaccuracies or errors.
Financial Information S1	Collate, analyse, and use financial information to support evidence-based, sustainable tax decisions for stakeholders, such as individuals and businesses.
Taxation Activities & Escalation S2	Undertake taxation activities within the scope and limits of their role and tax specialism, such as the preparation of tax information for individuals, sole traders, partnerships or limited companies, escalating issues to more senior colleagues where appropriate.
Principles & Legislation S3	Apply relevant principles and legislation when undertaking taxation activities to ensure records are compliant.
Professional Scepticism S4	Apply professional scepticism when undertaking taxation activities, being alert to conditions which may indicate possible misstatement of information due to error or fraud, establishing the facts sensitively and being aware of unconscious bias, ad using those facts to inform and evaluate decision making in the context of providing accurate information to HMRC.
Attention To Detail S8	Deliver taxation tasks with a critical eye to trends, demonstrating a 'right first-time approach'.

WIDER PROFESSIONAL LANDSCAPE	
Tax Industry K4	The wider tax professional landscape, including the role of a tax technician, the requirement to stay abreast of changes in tax technology and practice, and awareness of the role of HMRC and professional bodies.
Sustainability K14	The nature and importance of key climate, environmental, and emerging sustainability challenges, and the impact on sustainable business practices, risk and government regulation, leading to the potential tax benefits of economic sustainability for stakeholders, such as energy efficiency related to capital allowances and sustainability requirements for different sizes of businesses.#