



ATT & CTA JOINT PROGRAMME – THE TAX PATHWAY

KAPLAN

CLIENT BRIEFING

The ATT and CIOT have recently announced an exciting new ATT/CTA joint pathway, 'The Tax Pathway', which will accelerate the student route to joint qualification whilst affording students a much earlier opportunity to specialise.

Currently, to gain both qualifications students have to achieve the following:

- ▶ ATT Paper 1 (Personal Tax) & ATT Paper 2 (Business Tax and Accounting Principles - BTAP)
- ▶ One further ATT paper chosen from ATT Papers 3 - 6
- ▶ 2 CBEs - one Law and one Ethics (PRE)
- ▶ CTA Awareness - 3 modules from choice of 7
- ▶ 2 x CTA Advisory papers - from choice of 6 (including the Indirect Route)
- ▶ CTA Application and Interaction (Case Study) - 1 from choice of 4

Under the new Tax Pathway candidates can complete the dual qualification in one of two ways:

Option 1	Option 2
3 ATT Papers – Any of the 6 papers can be chosen	2 ATT Papers – Any of the 6 papers can be chosen
2 CBEs	2 CBEs
Now ATT Qualified*	CTA Awareness – 3 modules
	Now ATT Qualified*
Exempt from CTA Awareness	Exempt from taking third ATT Paper
2 CTA Advisory Papers	2 CTA Advisory Papers
CTA Application & Interaction Paper	CTA Application & Interaction Paper
CTA Qualified*	CTA Qualified*
* Assuming relevant work experience	

PATHWAY NOTES

- ▶ Students can sit 2 ATT papers with the Awareness at one sitting or they can take Advisory papers before the Awareness paper but they must have passed both ATT papers before they sit any Advisory exams
- ▶ Students who progress to CTA and take the Awareness exam first would need to decide on their chosen Advisory papers beforehand as the Awareness modules they sit cannot be in the same discipline
- ▶ It is no longer compulsory for two of the ATT papers to be Paper 1 and Paper 2 - see in the next column.

KEY ADVANTAGES OF THE JOINT QUALIFICATION:

Flexibility and Specialisation

Under the joint route, students can choose which of the 6 ATT papers they wish to study, offering an earlier chance to specialise in line with vocational roles. For example, this increased level of flexibility will allow a student working in estate planning to sit Paper 1 and Paper 5 (Inheritance Tax, Trusts and Estates), or alternatively, a student working with companies could sit Paper 2 and Paper 4 (Corporation Tax).

Time and Cost

Under either option, the exemptions offered make the route to qualification more cost effective with a corresponding reduction in the required study time.

ADDITIONAL POINTS FOR CONSIDERATION:

Registration Fee

The registration fee for the Tax Pathway is £300.

Student Transition to Joint Route

Existing students who have completed no more than 2 ATT papers will be able to transition to the new Tax Pathway from 1/9/16 via the ATT website.

Students transitioning in this way will be required to pay the balance of the registration fee on transition.

Apprenticeship Funding

ATT students registered as apprentices before June 2017 can join the Tax Pathway but must follow option 1, completing 3 ATT papers.

After June 2017 it is expected that new apprentices will register for the Trailblazer Professional Taxation Technician Apprenticeship which means that both option 1 and option 2 will be available to them as valid routes to qualification.

The Knowledge Gap

ATT students have historically found the study transition from ATT to CTA a significant step.

Joint route option 2 (detailed above) will be demanding as it requires students to make the transition to CTA earlier on in their study careers.

Joint route option 1 exempts students from CTA Awareness. This exemption may adversely impact students once they reach CTA Application and Interaction as the CIOT have confirmed that Awareness will remain assumed knowledge at Application stage.

It is worth noting that the CIOT have also confirmed their intention to increase the amount of Awareness knowledge required for Application and Interaction which will further exacerbate the knowledge gap. At Kaplan we will be incorporating content to bridge this knowledge gap to our Application and Interaction Course.



KAPLAN – EMPOWERING YOU TO MAKE THE MOST OF THE JOINT ROUTE

FLEXIBILITY, SUPPORT AND EXPERTISE

At Kaplan, we have designed our courses to empower our clients and students, providing the opportunity to manage the journey to qualification flexibly within our supportive and responsive environment.

IN CHOOSING KAPLAN YOU WILL BENEFIT FROM:

The broadest course offering in the ATT/CTA Market

We offer classroom courses at our centres in Birmingham, Bristol, Leeds, London, Manchester, Newcastle and Southampton. In addition, we also offer Live Online daytime and evening courses. This comprehensive offering affords our clients and students the choice needed to make the most of the new ATT/CTA joint route.

Our course offering also allows us to provide excellent coverage for the Taxation of Major Corporates and Owner Managed Business ACA/CTA joint routes.

For more details on course options please view our ATT and CTA timetables:

<http://financial.kaplan.co.uk/Brochures/att-tt-may.pdf>

<http://financial.kaplan.co.uk/Brochures/cta-tt-may.pdf>

ATT Apprenticeship Funding

Our ATT courses attract government funding for students studying under the apprenticeship route. If you would like more information about apprenticeships with Kaplan please view

<http://www.kaplan.co.uk/training-for-businesses/apprenticeships-and-internships>

Pass Rates that Consistently Exceed the National Average

Kaplan pass rates across the board for both ATT and CTA examinations consistently exceed the national average, giving our clients and students confidence that choosing Kaplan will allow them to achieve their business and career goals.

Kaplan's Unique Approach to Live Online

In Nov 2015 Kaplan launched a comprehensive suite of daytime Live Online courses for both ATT and CTA. The course structures have been designed to make the learning experience as productive, enjoyable and flexible as possible:

AM - Live Online

Each Live Online day comprises a full morning's Live Online tutor led session. During this time, the tutor covers the technical aspects of the course in detail, working through live examples to provide students with a good understanding of key topics.

PM - Self-Managed Learning

The afternoon session allows students to consolidate the knowledge gained in the morning by working through a scheduled programme of related questions and recorded topic tutorials. The trickiest questions in the programme will be accompanied by tutor recorded debriefs.

This structure provides our clients and students with maximum flexibility as the self-managed segments of the course can be completed at any time and if work demands, students can also watch the recordings of the Live Online morning session rather than attending live.

Classroom Ready Workbooks

We are the only provider in the market to produce classroom workbooks (including questions and answers) for our students.

At Kaplan we believe that the material used in the classroom must be classroom ready. Kaplan's own ATT/CTA subject specialists distil the ATT/CTA textbooks used by all training providers to create Kaplan's Workbooks.

Workbooks allow tutors to focus student attention on key topics and difficult areas in order to add the greatest value in the classroom. Topics are broken down into manageable chunks with short examples to embed learning.

Comprehensive Additional Student Resources

In addition to course delivery Kaplan students have access to a wealth of additional study resources via the MyKaplan learning portal.

Our classroom and Live Online students have access to:

- ▶ LOL recorded lectures for their chosen paper
- ▶ Topic Tutorial videos
- ▶ Online quizzes and tests to help benchmark study progress
- ▶ Course exams which are returned with feedback by our team of professional markers
- ▶ Online versions of study manuals and workbooks
- ▶ Tutor support via the MyKaplan portal
- ▶ Question debrief videos
- ▶ Course programmes to help plan study time

All of these resources combine allowing our students to manage their studies flexibly, providing the balance to work, personal and study life that each individual needs.

New ATT Workshop sessions ATT P1 and P2

Our workshop sessions give students the opportunity to apply their newly gained skills to exam style scenarios. The sessions are extremely interactive, allowing students a greater chance to engage with their tutor whilst also promoting peer to peer learning. The sessions really enable students to consolidate their knowledge earlier on in their course, building exam confidence well in advance of the revision stage.



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If you would like to discuss Kaplan's ATT or CTA courses:

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The Kaplan logo, featuring the word 'KAPLAN' in a bold, white, sans-serif font, with a white curved line underneath it, all set against a dark blue background.