DETAILED SYLLABUS GRIDS

For the ATT Qualification Certificate Exams

May and November 2025

Detailed syllabus grids

The tables on the following pages show the subjects which are within the syllabuses of the six Certificate exams. The tables also show the specific areas and specialised matters which are specifically excluded from the syllabus. Recent changes to the syllabus are shown in bold type and highlighted.

For each exam, the required depth of knowledge is indicated:

P = Principles

You will be expected to have an awareness that a provision exists and its main thrust, without necessarily knowing the details of the provision. For example, you will be expected to be aware of the concept of domicile and how it can affect liability to tax, but you would not be required to advise on the steps which would be required to acquire a domicile of choice.

C = Computational

You will be expected to calculate a liability from data already provided. You might, for example, be provided with data about the receipt of qualifying care relief and asked to calculate the amount chargeable to tax. You would not, at this level, be expected to comment on the detailed requirements in order to obtain the relief.

D = Detailed

You will be expected to know the detail of legislative provisions and be able to explain them to others, whether clients, colleagues or the authorities.

The syllabus grids that follow are for the 2025 examinations

Highlighted text corresponds to changes from the 2024 grids.

Income Tax

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Accrued income scheme	С				С		
Administration	D	D	D		D		
Allowances	D	С	С		C		
Appeals	Р	Р	Р		Р		
Benefits and expenses	D		D	Р			
Capital allowances							
- P&M		D		Р		Р	
- SBA		D		Р		Р	
Cap on Income Tax reliefs	С	С					
Charities – Gift aid, gifts of assets and payroll giving	D		D				
Compliance checks	Р	Р	D		Р		
Construction industry scheme			D				
Deceased persons estate							
 Tax position of beneficiaries 	С				D		
- Tax position of estate					D		
Deeds of variation					D		
Domicile	Р		Р		Р		
Double taxation relief	С						
EFRBS							Х
Employee trusts							Х
Employment income and expenses	D		D				
Enterprise investment scheme – reliefs for individuals	D						
Entertainers and sportsmen							X
Farmers							
- Averaging		С					
- Herd basis		Р					
Foreign income	D						
High income child benefit charge	С						
Incorporation of a business				D			
Individual savings account – tax position of individuals	D				С		
Interest on late payment of tax	D	D	D	Р	D		
Interest paid	D						

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
IR35 – Provision of			D	D			
services through an							
intermediary							
Life policies – tax position	С						
of individual investor							
Limited liability				Р			
partnerships							
Lloyd's underwriters							Х
Making tax digital							Х
Marriage, civil	D						
partnerships, separation							
and divorce							
Married couples – income		С		Р			
from jointly owned		-					
businesses							
Miscellaneous income	D						
taxable on individuals	_						
Non domiciled individuals	D						
– UK tax position							
Offshore funds							Х
Overseas employment	С		С				
and expenses	•						
Partnerships (excluding		D	С				
LLPs)		<u> </u>	U				
PAYE including penalties			D				
Payment of tax	D	D	D	Р	D		
Payments to employees	D			D			
for restrictive covenants	L L						
Penalties	D	D	D	Р	D		
Pension contributions				•			
- Occupational pension	D		D				
schemes	U		U				
- Personal pension	D		D				
schemes	U		D				
Pension income	D				C		
Post cessation receipts		С		Р	<mark>`</mark>		
and expenses		Ŭ		·			
Pre owned assets	С				D		
Pre trading expenditure		С			-		
Profits of trades and		D		Р			
professions		0		•			
Property income	D				С		
Qualifying care relief	C						
Real estate investment	C						
trusts – tax position of	C						
investor							
Remittance basis	D						
Residence	C		Р		Р		
Residence	C						

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Savings income	D		С		С		
Savings income (pre 2016/17)							X
Short term business			Р				
visitors							
Scottish income tax	С		Р				
Seed EIS – relief for	D						
individuals							
Self employed/ employee		Р	D	D			
Self assessment	D	D	D	D	D		
Share schemes –							
employee's tax position							
 Non-tax advantaged 	D		D				
 Tax advantaged 							
 Company share option plans 	D		D				
Enterprise	D		D				
management			^D				
incentives							
Savings related	D		D				
schemes	_		_				
Share incentive	D		D				
plans	_		_				
Share schemes –			D				
employer liability and							
annual returns							
Simpler Income Tax		С		Р			
Social security benefits –	С						
tax position of individuals							
Student loans –			D				
administration							
Tax free childcare scheme	D		Р				
Tax credits (including	С						
working tax credits and							
child tax credits)							
Tax rates	D	C	P	P	С		
Tax year basis for trading profits		D	C	P			
Termination payments	D		D	D			
Trading losses		D		Р			
Transactions in land –							Х
anti avoidance provisions							
Transactions in securities							Х
(other than taxation of							
accrued income of							
individuals)							
Transfer of assets abroad							Х
Trusts							

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
- Tax position of beneficiaries	С				D		
 Tax position of UK trusts 					D		
Venture capital trusts – reliefs for individuals	D						
Welsh income tax	С		Р				

Capital Gains Tax/ Corporation Tax on capital gains

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Administration	D	D		D	D		
Amalgamations and takeovers	С						
Anti-avoidance							Х
Business asset disposal relief	D	D		D	D		
Capital sums derived from assets	D						
Chargeable assets	D	С		С	С		
Chargeable persons	D	С		С	D		
Chattels/ wasting assets	D	С		D	С		
Companies (disposals by)		С		D			
Compensation	D						
Compulsory acquisition of land							X
Connected persons	D	С		Р	D		
Debts	D			Р			
Deeds of variation					D		
Demergers							Х
Double taxation relief	С						
Enterprise investment scheme							
- Deferral relief	D			Р			
- Disposal relief	D						
Estates					D		
Gifts/ holdover relief	D	D		D	D		
Gilts and QCBs	D						
Groups of companies				D			
Incorporation				D			
Indexation		С		С			
Insurance companies							Х
Interest on late payment of tax	D	D		D	D		
Investors' relief	D	D		D	D		
Land							
- General	D	С		С	Р		
 Grant of short lease from short lease 	С						
 Part disposals 	D	С		С			
Lloyds underwriters							Х
Losses on unquoted shares	D						
Miscellaneous issues in TCGA 1992 Part VI Ch IV							X
Negligible value claims	D						

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
No gain/ no loss disposals	D	С		D	Р		
Non-UK resident							
companies							
 Disposals of UK land/ 				D			
UK assets deriving							
value from land							
- Other disposals							Х
Occasion of charge	D	С		С	D		
Offshore trusts							Х
Oil and mining industries							Х
Options							Х
Overseas issues							
- Remittance basis	D						
- Temporary non-	D						
residence							
- Disposals by non-UKR	D						
individuals of UK land/							
UK assets deriving							
value from land							
Partnership matters		С					
(excluding LLPs)							
Partnership matters -				Р			
LLPs							
Payment of tax	D	D		D	D		
Penalties	D	D		D	D		
Personal representatives					D		
Principal private	D				D		
residence							
Principles of	D	С		С	D		
computation							
Reorganisations and	С			С			
reconstructions (share for							
share/ share for QCB on							
takeover) Rollover relief		<u> </u>					
		D		D			
Seed EIS				Р			
- Reinvestment relief	D D			Р			
- Disposal relief Series of transactions	P						
		C		C	P		
Shares and securities Social investment tax	D	С		С	Р		
relief	D						
Substantial shareholdings				Р			
UK trusts					D		
Valuation	D			Р	С		
Value shifting							Х
Venture capital trusts	D						

Corporation Tax

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Accounting periods		С	С	С			
Administration		D	D	D			
Anti-avoidance							
- Change of ownership				Р			
- Sale and leaseback							Х
Appeals		Р	D	Р			
Associated companies				D			
Capital allowances							
- P&M		D		D		Р	
- SBA		D		D		Р	
Close companies			D	D			
Company residence			Р	Р			
Compliance checks		Р	D	Р			
Computation of profits		С		С			
Controlled foreign							Х
companies							
CT Self-assessment		D	D	D			
Distributions				Р			
Double tax relief				С			
Double tax treaties –							Х
OECD model							
Financial instruments							Х
FOREX							Х
Group of companies,				С			
consortia basic aspects							
Group constructions and				Р			
charges							
Group relief				D			
Income tax re companies			С	С			
Insurance companies							Х
Intangible fixed assets				С			
(post April 2002)							
Intangible fixed assets							Х
(pre April 2002)							
Interest on late payment		D	D	D			
of tax							
Interest / Ioan		С		D			
relationships							
Investment companies				Р			
IR35 – Provision of			С	С			
services through an							
intermediary							
Liquidation/ receivership							Х
Losses – post April 2017		D		D			
Losses – pre April 2017							Х

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Overseas branches and subsidiaries				С			
Payment of tax		D	D	D			
Patent box							Х
Penalties		D	D	D			
Property income		Р		D			
Purchase of own shares				С			
Research and				C C			
<mark>development (R&D</mark>							
<mark>intensive companies)</mark>							
Research and				<mark>C</mark>			
<mark>development (post April</mark>							
<mark>2024)</mark>							
Research and							X
<mark>development (pre April</mark>							
<mark>2024)</mark>							
Transfer pricing				С			
Unit/ investment trusts							Х

Inheritance Tax

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
A&M trusts					D		
Accounts/ returns					D		
Administration					D		
Agricultural property					D		
relief							
Anti-avoidance							Х
Bare trusts					D		
Business property relief					D		
Chargeable transfers					D		
Computation at death							
- On estate					С		
- On lifetime transfers					D		
Computation of lifetime					D		
transfers							
Debts					D		
Deeds of variation					D		
Discretionary trusts							
- Post-1974					D		
- Pre-1974							Х
Dispositions					D		
Domicile					D		
Double taxation relief					C		
Excluded property					D		
Exemptions					D		
Exit charges					D		
Gifts of residue					D		
Gifts with reservation of					D		
benefit					U		
Grossing up					С		
Heritage property					P		
Immediate post-death					D		
interest trusts					U		
Increase in thresholds					D		
Interest on late payment					D		
of tax					U		
Interest in possession					D		
trusts					5		
Intestacy					D		
Lex situs					P		
Liabilities					D		
Payment of tax					D		
Penalties					D		
Post-death variations					D		
Post-mortem reliefs					D		
					U		

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Potentially exempt					D		
transfers							
Principal charge					D		
Protective trusts					Р		
Quick succession relief					С		
Rates					D		
Related property					D		
Relevant property trusts					D		
Residence nil rate band					С		
Seven year accumulation					D		
period							
Taper relief					D		
Transfers of value					D		
Trusts for bereaved					D		
minors							
Trusts for the disabled					D		
Valuation					С		
Woodlands							Х

VAT

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definitionImage: second se	Business/non-business –		P	Р			D	
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- Election to waive D	-							
							D	
exemption								
- Grants of an interest D							D	
in land								

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
- Standard-rated						D	
supplies							
Liquidations							Х
Making tax digital			D			D	
Partial exemption							
- Override provisions							Х
- Special methods						D	
- Standard method			С			D	
Payment of tax			D			D	
Penalties			D			D	
Place of supply			Р	Р		D	
Refunds under 13 th						Р	
directive							
Registration/		С	D	С		D	
deregistration							
Retail schemes			С			С	
Returns			D			D	
Self supply						Р	
Supplies		Р	D			D	
Taxable person		P P	D	Р		D	
Time of supply		С	D	Р		D	
Tour operators' margin							Х
scheme							
Transfer of a going			D	Р		D	
concern							
Value of supplies		С	С	С		D	
VAT Tribunal specific						Р	
decisions							

National insurance contributions

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	Excluded
Administration		Р	D				
Apprenticeship levy			D				
Benefits and expenses	С	Р	D	Р			
Classes of NIC				Р			
- Class 1	С	Р	D	Р			
- Class 1A & 1B	С	C	D	Р			
- Class 2 & 4	С	С	D	Р			
Directors			D				
Employed/ self-employed	С	Р	С	С			
Employment allowance	С	C	D	С			
Maximum contributions	Р	Р	Р				
and deferral							
Overseas aspects							Х
Payment of tax		Р	D	Р			
Share options	С		D				
Statutory pay and leave			Р				

Professional Responsibility & Ethics (PRE) – 6th Edition

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	PRE CBE
Professional Rules and Practice Guidelines (PRPG) (2018)							
Introduction to PRPG							\checkmark
Fundamental principles and member's obligations							~
Practice governance							\checkmark
New clients and engagements*	\checkmark	√	✓	\checkmark	\checkmark	\checkmark	~
Client service	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark
Objectivity (including conflicts of interest)	\checkmark	~	~	\checkmark	\checkmark	√	~
Other client handling issues	√	~	✓	✓	✓	~	✓
Charging for services	 ✓ 	√	 ✓ 	 ✓ 	 ✓ 	√	 ✓
Complaints	 ✓ 	\checkmark	\checkmark	 ✓ 	 ✓ 	√	\checkmark
Ceasing to act	\checkmark	\checkmark	✓	√	\checkmark	\checkmark	 ✓
Legal matters associated with documents electronic data and records							~
Advertising, publicity and promotion							~
Members in employment – Professional practice							~
Members in employment – Commerce & Industry (C&I)							V
Members in employment - Other							~
CPD regulations and guidance notes							~
Professional indemnity insurance							~
Professional Conduct in Relation to Taxation (2023)							
Introduction to PCRT							✓
The Fundamental Principles	✓	~	✓	\checkmark	~	~	✓
The Standards for tax planning	~	√	√	\checkmark	✓	√	√

	Personal Taxation	Business Taxation	Business Compliance	Corporate Taxation	IHT Trusts & Estates	VAT	PRE CBE
Help sheet A: Submission of tax information and 'tax filings'	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	✓	\checkmark
Help sheet B: Tax advice	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark
Help sheet C: Dealing with errors	\checkmark	~	√	√	√	\checkmark	\checkmark
Help sheet C2: Dealing with errors – Members in business	\checkmark	\checkmark	\checkmark	\checkmark	\checkmark	~	✓
Help sheet D: Requests for data by HMRC	\checkmark	~	~	\checkmark	\checkmark	√	√
Help sheet E: Members' personal tax affairs	~	~	~	V	~	√	√
Anti-money Laundering Guidance							
Overview of the guidance and money laundering defined							~
Responsibility and oversight							√
Risk based approach							\checkmark
Customer due diligence (CDD)							\checkmark
Suspicious activity reporting							√
Record keeping, training and awareness							√
Supplementary Anti- Money Laundering Guidance for Tax Practitioners							\checkmark

*Engagement letters

Engagement letters are included in the ethics manual in the chapter on 'New clients and engagements'. However the information included in the manual comes from the separate document 'Engagement letters for tax practitioners'.

The following topics are excluded from the ATT syllabus: Customs Duties; Insurance Premium Tax; Petroleum Revenue Tax and Stamp Taxes.