

ACCA
Accounting
Technician
Paper 9

Preparing Taxation Computations: Module Introduction

Welcome to this part of your ACCA Accounting Technician course. This module is designed to prepare you for Paper 9: **Preparing Taxation Computations (GBR version)**. This is one of the “optional” Higher Level modules; students must opt for two modules out of a choice of three.

This course has been written in conjunction with Foulkslynch publishers and includes content which is also to be found in the *C4 Examination Kit*, published by Foulkslynch. Thanks are due for the opportunity to republish that material here – the underlying copyright remains with Foulkslynch.

The Course

The course has been written to match the Higher Level Paper 9 (Technician) syllabus set by the Association of Chartered Certified Accountants. This is the equivalent of NVQ (National Vocational Qualification) level 4 and it is recognised throughout the worlds of business and industry as a required professional standard.

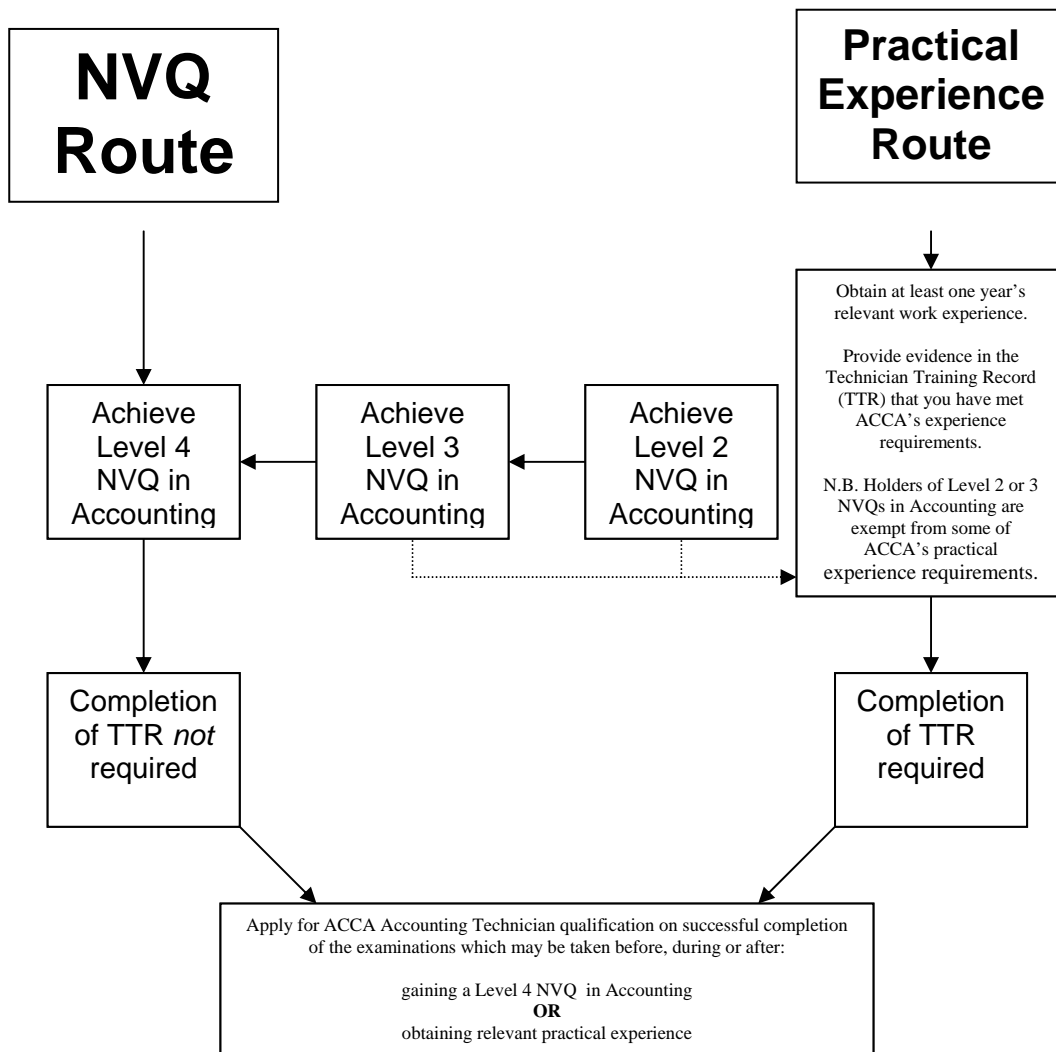
If you pass the examinations at Foundation Level (NVQ2), Intermediate Level (NVQ3) and Higher Level (NVQ4) and complete all the ACCA requirements, you will be entitled to write CAT (‘Certified Accounting Technician’) after your name - one of the most prestigious qualifications in the accounting profession.

There are a number of tests similar to the written examination that you must tackle for Paper 9. In addition there will be plenty of guidance and practice in the practical (and NVQ) skills that go with each theoretical topic.

Such of the information in this Introduction is reproduced by kind permission of ACCA from documents supplied by ACCA to members of its association. Since you will need to be a member to tackle the examination, you may well already be familiar with much of this information and guidance. Much of the same information is also to be found in other module introductions.

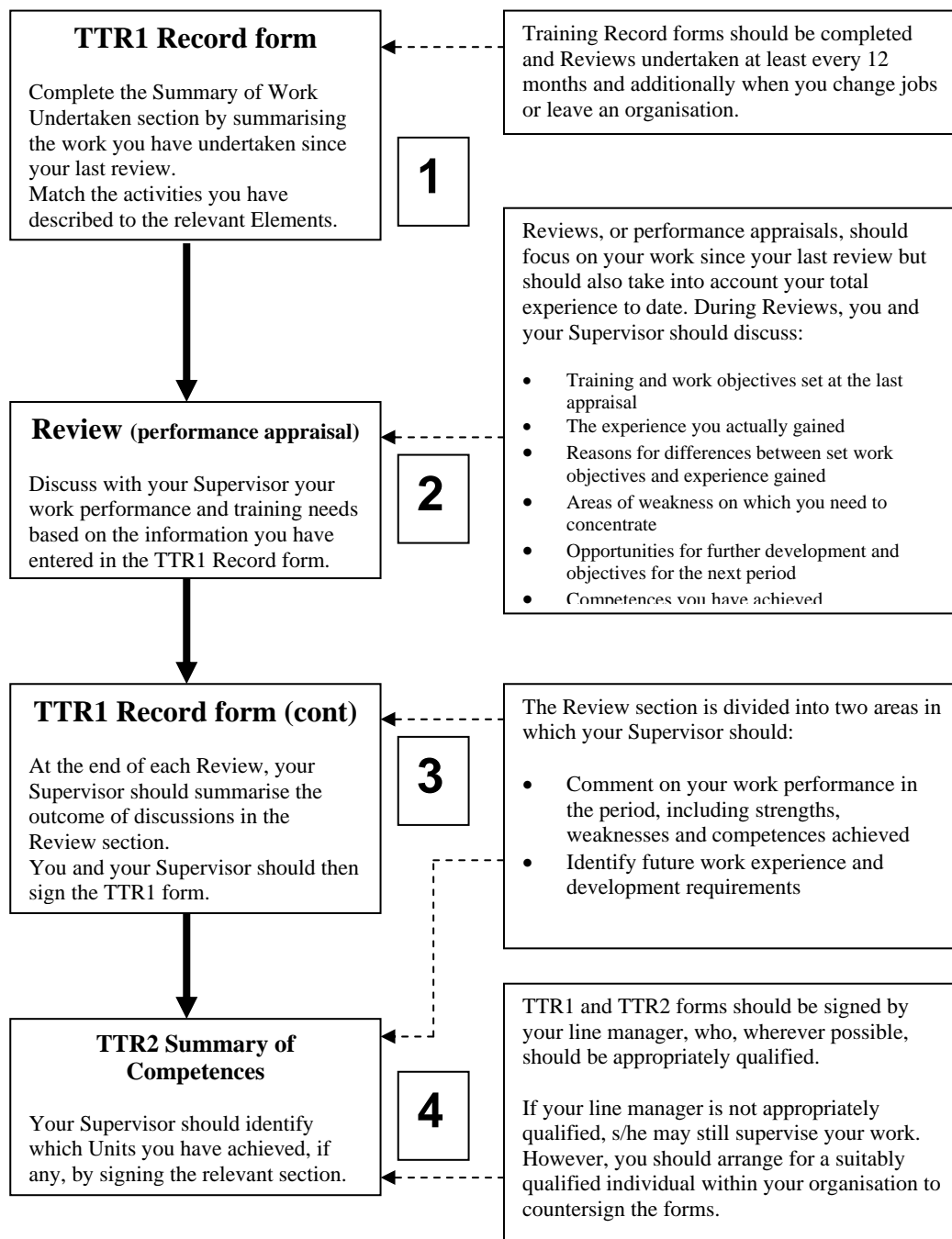
Becoming an Accounting Technician

To become an ACCA Accounting Technician, you must pass the examinations and *either* achieve a Level 4 NVQ in Accounting (this is called 'the NVQ route') *or* meet ACCA's practical experience requirements ('Practical Experience route'). The exceptions are shown in diagrammatic form below:



Guidance on Completing the Technician Training Record (TTR)

The TTR contains two forms: Records (Forms TTR1) and a Summary of Competences (Form TTR2). These forms are located in the back of the TTR supplied by ACCA. You may create your own computerised versions of these forms provided you retain the same format.



Paper 9: Lesson Structure

Lesson	Subject
Lesson 1	Introduction to the UK Tax System
Lesson 2	Introduction to Personal Taxation
Lesson 3	Income from Land and Buildings
Lesson 4	Financial Investments and Sundry Income
Lesson 5	Charges and Personal Allowances
Lesson 6	Income Tax Computations and Self-Assessment
Lesson 7	Emoluments from Employment
Lesson 8	Benefits in Kind
Lesson 9	Emoluments from Employment - the Tax Return
Tutor-marked Assignment A	
Lesson 10	Scope of Business Income tax
Lesson 11	Capital Allowances on Plant and Machinery
Lesson 12	Capital Allowances on Buildings
Lesson 13	Basis Periods
Lesson 14	Trading Losses
Lesson 15	Taxation of Partnerships
Lesson 16	Tax Return
Tutor-marked Assignment B	
Lesson 17	Overview of Capital Gains Tax
Lesson 18	The Calculation of Gains and Losses
Lesson 19	Shares and Securities
Lesson 20	Chattels
Lesson 21	Rollover Reliefs
Tutor-marked Assignment C	
Lesson 22	Outline of Corporation Tax
Lesson 23	Corporation Tax Liability and Income Tax Accounting
Lesson 24	Corporation Tax Losses
Lesson 25	Corporation Tax and Self-Assessment
Lesson 26	Value-added Tax
Tutor-marked Assignment D	
Lesson 27	Revision and Exam Preparation
Tutor-marked Assignment E (Practice Examination)	
Suggested Answers to Self-Assessment Tests	

There are also sets of suggested answers for all the tutor-marked assignments. Students will normally receive these when their assignments are returned to them from their tutor.

Lesson Structure


Each lesson in this course is linked directly to a topic required for the examination and lessons follow the approximate sequence of skills (or topic development) required by the syllabus. The aim of the course is to give you a well-rounded introduction to all aspects of the topic so there is sometimes a little extra detail than you would require in the written examination.

At the beginning of each lesson, you will find an 'Aims' section which provides a direct link between the syllabus and the content of the lesson. This can also serve as a checklist to ensure that all the necessary competences have been covered.

After the Aims, the Context section describes how this lesson relates to the ones that come before and after, to provide a sense of the overall development of the course.

Within the lessons, you should find all the theoretical knowledge that is required for the examination at this level. There is a wide left-hand margin so that you can add your own notes as you go along.

Each lesson contains 'Activity' sections, marked by black boxes. These Activities enable you to test your understanding of the previous section of the lesson and also to build up a portfolio that demonstrates the broad range of competences required.

<p>Sample Activity</p>	<p>You will probably be asked to tackle a series of numbered questions.</p> <p>Answers are to be found at the end of the lesson.</p>
	<p>Underneath there is an empty box with a pencil symbol to the left. This reminds you that you are expected to write something here! The size of the space is roughly equivalent to the scale of the answer required.</p>

Depending on whether you are taking the NVQ route or the Practical experience route, you may wish to take a photocopy of each activity and answer and file these as evidence of your understanding of the required topics and competence to perform various functions.

In the following text, you will normally find suggested answers to these activities. At the end of the lesson, there is a Lesson Review as well as a 'Self-Assessment Test' (SAT) which is designed to test your understanding of the entire lesson. These tests tend to be similar in form to the written paper you can expect to face.

Tutor-marked Assignments (TMAs)

After every six lessons (approximately), you will find a TMA. These are similar to the SATs except that you should send the answers to your tutor for marking.

Your tutor will be able to help you best if you also include workings or a brief account of *why* you have opted for a particular answer. It could be that you have happened upon the right answer for the wrong reason but your tutor will not be able to help you if no explanation is given. However, a wrong explanation does not affect the mark you get!

When your script is returned, you should also receive a set of suggested answers.

ACCA: Background Information

ACCA's aim has always been to provide qualifications which are closely linked to the needs of accountants and their staff in the modern business world and which prepare members for work in any sector of the economy - public practice, industry, commerce or the public sector.

ACCA's Accounting Technician qualification offers the opportunity for individuals to obtain recognition for their work as accounting technicians and support staff. In line with ACCA's tradition of open entry, anyone can enrol for the ACCA Accounting Technician qualification. With this aim in mind, the structure of the ACCA Accounting Technician syllabus has been designed to:

- assist learning and understanding
- develop an appreciation of the development and interdependence of subjects.

To qualify, you will need to complete up to nine examinations designed to test the knowledge and understanding required for work as accounting technicians.

The nine examinations are broken down into three levels. Candidates may sit between 1 and 4 papers taken from two consecutive levels. Papers should be sat in sequence, except for the optional papers (Papers 8, 9 and 10) which may be sat in any order: All passes will be retained and examinations can be attempted twice a year (in June and December).

The New Scheme

The new (2004) structure of the CAT examinations is as follows:

Paper	Assessment
Introductory	
Paper 1 Recording Financial Transactions*	2 hr CBE** or written exam
Paper 2 Information for Management Control	2 hr CBE** or written exam
Intermediate	
Paper 3 Maintaining Financial Records*	2 hr CBE** or written exam
Paper 4 Accounting for Costs	2 hr CBE** or written exam
Advanced	
Paper 5 Managing People and Systems	2 hr written exam
Paper 6 Drafting Financial Statements*	3 hr written exam
Paper 7 Planning, Control & Performance Management	3 hr written exam
2 options from	
Paper 8 Implementing Audit Procedures*	3 hr written exam
Paper 9 Preparing Taxation Computations	3 hr written exam
Paper 10 Managing Finances	3 hr written exam

* denotes International and UK adapted streams available

** denotes computer-based exams

Credit for Old Scheme Papers under the New Scheme

Students who have already taken module examinations in the old (2003) Technician scheme may be given credits.

Current	New paper credited
Level A	
A1 Transaction Accounting	Paper 1 Recording Financial Transactions
A2 Office Practice & Procedure	Paper 2 Information for Management Control
Level B	
B1 Maintaining Financial Records & Accounts	Paper 3 Maintaining Financial Records
B2 Cost Accounting Systems	Paper 4 Accounting for Costs
B3 Information Technology Processes	Paper 5 Managing People and Systems
Level C	
C1/A Drafting Financial Statements	Paper 6 Drafting Financial Statements
C2 Information for Management	Paper 7 Planning, Control & Performance Management
C3 Audit Practice & Procedure	Paper 8 Implementing Audit Procedures
C4 Preparing Taxation Computations & Returns	Paper 9 Preparing Taxation Computations
C5 Managing Finances	Paper 10 Managing Finances
C6 Managing People	Transitional option paper

Please also note:

- There is no direct equivalent to A2 and B3 under the new scheme. Students will be given credit for new papers 2 and 5 respectively.
- Paper C6 also has no direct equivalent under the new scheme. Students who pass C6 will be credited with a transitional optional paper pass and will be required to pass only one additional option paper under the new scheme. Students planning to take C6 in June 2004 will need to choose a different option.

Guidance on Completing the TTR

The TTR contains two forms: Records (Forms TTR1) and a Summary of Competences (Form TTR2). These forms are located in the pocket at the back of the TTR. You may create your own computerised versions of these forms provided you retain the same format.

Experience Gained Prior to Student Registration

ACCA will accept experience gained prior to registration if it is relevant and recorded and verified in the TTR. You are advised to obtain evidence of previous experience as soon after student registration as possible. When recording experience gained prior to student registration, you may complete Record forms for periods longer than 12 months, e.g. for each post held.

The TTR forms must be signed off by your previous Supervisor(s) if the experience is to be counted toward the requirements for qualification purposes. Previous Supervisors should also be encouraged to make comments on your past performance in the Review section of the Record forms.

Further Guidance

If you or your Supervisor have any queries about completing the TTR forms, you should contact an ACCA Training Consultant.

Part-Time and Temporary Work

Part-time and temporary work is acceptable provided that it is properly supervised, can be verified and it enables students to achieve competence in the required Units. Part-time work, if relevant, will be counted on a pro-rata basis. (ACCA classifies full-time work as a minimum of 35 hours per week.)

Work in Small Organisations

A number of students may be employed in small organisations where there are no suitable staff to act as Supervisor, eg where the student is the only/most senior member of the accounting staff. Experience gained in this way should be capable of verification.

It may be possible to make an arrangement with the firm's accountants/auditors, either through the employer or with their permission, for them to accept responsibility for confirmation of the experience received. ACCA recommends that:

- the student should be supervised by suitably qualified individual
- informal contact between the student and the Supervisor is made at least every quarter and on an as needs basis
- a formal performance review is undertaken at least once a year.

Self-Employment

Experience obtained while self-employed does not normally constitute approved experience (see below). However, a number of practising firms provide students with work on a contractual basis. This experience is acceptable provided the Supervisor is able to confirm that supervision and training is provided on the same basis as for salaried trainees.

Students are permitted to provide basic book-keeping services direct to the public without supervision, provided they do not refer to their status as a student or potential qualified ACCA Accounting Technician. Such experience cannot constitute approved accountancy experience for the purpose of obtaining the Technician qualification. Details regarding the work students are permitted to undertake without supervision are given in the ACCA Accounting Technician's Handbook.

Syllabus Content: Paper 9

(NVQ Level 4) 3 hour examination

Aims of the Syllabus

To develop the ability to prepare computations of tax liability for both individuals and businesses resident in the UK for the purposes of income tax, corporation tax, capital gains tax and value added tax. In addition, to develop knowledge and understanding of the manner in which dealings must be conducted with the Inland Revenue and Customs & Excise,

including knowledge of the statutory timescales for the submission of claims and returns and the due dates for the payment of tax liabilities.

Objectives

On completion of this paper, candidates should be able to:

- prepare adjusted profit / loss computations for trades and professions
- calculate an individual's income from employment
- prepare computations of property and investment income
- prepare income tax computations
- prepare computations of the chargeable gains arising on disposals by both individuals and companies
- prepare corporation tax computations
- complete and submit value added tax calculations using data from the appropriate recording systems
- identify the due dates for submission of returns and the payment of tax liabilities
- conduct dealings with the Inland Revenue, Customs & Excise and with clients in an appropriate manner.

Position of the Paper in the Overall Syllabus

An understanding of the format of accounts used for sole traders, partnerships and companies is assumed from Paper 3, *Maintaining Financial Records* and Paper 6, *Drafting Financial Statements*, but no prior knowledge of taxation is required.

Syllabus Content

- 1 Adjusted profit / loss computations for trades and professions**
 - (a) Adjustment of trading profits / losses for tax purposes
 - (b) Capital allowances
 - (i) definition of plant
 - (ii) allowances on plant and machinery
 - (iii) private use assets
 - (iv) short life assets
 - (v) hire purchase and leasing
 - (vi) industrial buildings
 - (c) Assessments
 - (i) basis of assessment
 - (ii) sole traders and partnerships
 - (d) Relief for losses

2 National insurance contributions

- (a) Class 2 and Class 4 National Insurance Contributions for the self employed
- (b) Class 1 and 1A National Insurance Contributions for employees and employers

3 Income from employment

- (a) Computing taxable emoluments from employment
 - (i) basis of assessment
 - (ii) employment or self-employment
- (b) Allowable deductions
- (c) Benefits in kind
- (d)
 - (i) contributions to occupational pension schemes
 - (ii) charitable giving through the payroll

4 Property and investment income

- (a) Profits / losses from property income
 - (i) computation of property income profits / losses
 - (ii) furnished holiday lettings
 - (iii) rent a room scheme
 - (iv) relief for property income losses
- (b) Other investments
 - (i) bank, building society and other interest
 - (ii) dividends
 - (iii) tax exempt investments

5 Income tax computations

- (a) Computing taxable income
 - (i) the aggregation of income
 - (ii) charges on income
 - (iii) the personal allowance
- (b) Computing income tax payable
 - (i) allocation of tax rates / bands to savings income, non-savings income and dividend income
 - (ii) relief for:
 - charitable donations
 - personal pension contributions

6 Chargeable gain computations (individuals and companies)

- (a) Chargeable persons, disposals and assets
- (b) Computing gains and losses
 - (i) the basic computation

- (ii) valuing assets
 - (iii) indexation allowance
 - (iv) part disposals
 - (v) taper relief for individuals
- (c) Share and securities
- (i) matching rules for individuals
 - (ii) matching rules for companies
 - (iii) FA 1985 pool
 - (iv) bonus and rights issues
 - (v) gilts and qualifying corporate bonds
- (d) Other areas of capital gains tax (including reliefs)
- (i) gift relief
 - (ii) rollover relief
 - (iii) principal private residence relief
 - (iv) chattels
 - (v) relief for losses
 - (vi) compensation and insurance proceeds
- (e) Computing capital gains tax payable

7 Administration of income tax and capital gains tax

- (a) Self-assessment system
- (b) Payment of income tax (including payments on account) and capital gains tax
- (c) Enquiries
- (d) Dealing with the Inland Revenue and client confidentiality

8 Corporation tax computations

- (a) Company profits chargeable to corporation tax
- (b) Accounting periods
- (c) Computing corporation tax
- (d) Relief for losses (trade and non-trade)

9 Administration of corporation tax

- (a) Corporation tax self-assessment
- (b) The payment of corporation tax (including quarterly payments on account)
- (c) Dealing with the Inland Revenue and client confidentiality

10 Value added tax (VAT)

- (a) Scope of VAT
- (b) Basic principles of VAT
 - (i) types of supply
 - (ii) computing VAT due
 - (iii) accounting for VAT
 - (iv) the time of supply
- (c) VAT invoices and records
- (d) Registration
- (e) Administration of VAT

Excluded Topics

The following topics are specifically excluded from the Paper 9 written examination:

Adjusted profit computations for trades and professions:

- badges of trade
- successions
- change of accounting date
- long life assets
- capital allowances on agricultural buildings, hotels and intangible assets
- in respect of industrial buildings: allowances: enterprise zones, initial allowances and the sale of industrial buildings following a period of non-industrial use
- notional profits / losses for partnerships
- limited liability partnerships
- personal service companies
- the special rules for losses in the opening years of a trade (s. 381 ICTA 1988)
- the special rules for losses in the closing years of a trade (terminal losses under s. 388 ICTA 1988)
- the special rules for the use of trade losses against capital gains (s. 72 FA 1991).

Income from employment:

- detailed operation of the PAYE system (including calculations of code numbers)
- share incentive schemes
- termination payments.

Property and investment income:

- the enterprise investment scheme and venture capital trusts
- trust income.

Income tax computations:

- personal allowances other than the personal allowance for people aged under 65
- tax reducers
- foreign income and double tax relief.

Chargeable gains:

- calculation of the indexation allowance for individuals
- reinvestment relief
- assets held at 31 March 1982
- negligible value claims
- substantial shareholdings
- wasting assets (other than chattels) and leases
- connected persons and transfers between spouses
- incorporation relief
- damaged assets.

Corporation tax:

- close companies
- non-trading deficits on loan relationships
- relief for intangible assets
- the corporate venturing scheme
- groups and consortia
- foreign income and double tax relief
- investment companies and companies in receivership / liquidation
- completion of forms CT61.

Value added tax:

- group registration
- secondhand goods scheme
- partial exemption
- special schemes for retailers
- the capital goods scheme
- serious misdeclaration penalty
- default interest.

National insurance contributions:

- for Class 4: the offset of trading losses against non-trading income
- contracted out contributions.

Key Areas of the Syllabus

The key topic areas are as follows:

- computation of adjusted profits / losses for trades and professions
- calculating an individual's income from employment
- assessment of profits / losses from trades or professions
- basic income tax computations

- basic chargeable gains computations
- computing profits chargeable to corporation tax
- computing corporation tax payable
- income tax and corporation tax self assessment
- basic value added tax computations.

Approach to Examining the Syllabus

Paper 9 is a three-hour written paper.

The examination will be predominantly computational and will comprise four compulsory questions, which will add up to a total of 100 marks.

Question 1 will always relate to income tax for a minimum of 30 and no more than 35 marks.

Questions 2 and 3 will relate to corporation tax and capital gains tax respectively.

Question 4 may include topics from any area of the syllabus not examined elsewhere in the paper.

Value added tax (VAT) will not be examined as a full question but will be examined as part of any of the questions involving a business, either linked to the business scenario contained in the remainder of the question or as a distinct and separate scenario.

Additional Information

ACCA applies a six-month rule in that questions requiring an understanding of new legislation will not be set until at least six calendar months after the last day of the month in which the legislation received Royal Assent. The same rule applies to the effective date of the provisions of an Act introduced by Statutory Instrument. It would, however, be considered inappropriate to examine legislation it is proposed to substantially alter.

The cut off date for the June examination is 30 November preceding the June examination. The cut off date for the December examination is 31 May preceding the December examination.

Tax rates and allowance tables will be provided at the front of the examination paper.

Calculations should be made to the nearest month and the nearest £.

Knowledge of section numbers will not be needed to understand questions in this paper, nor will students be expected to use them in their answers. If students wish to refer to section numbers in their answers they may do so and will not be penalised if old, or even incorrect, section numbers are used.

Relevant Texts

There are a number of sources from which you can obtain materials written for the ACCA CAT examinations. Two are listed below:

Foulks Lynch texts (from which this module is adapted)
Contact number: +44 (0)20 8831 9990
Website: www.foulkslynch.com

Melville, A. *Taxation* (Prentice Hall) ISBN 0273673130

ACCA's Notes on Studying for the Examination

In order to prepare for the examinations, ACCA have indicated that you may study by day or evening classes at a college or university, or you may study privately using the various materials available, such as those supplied by Oxford Open Learning.

In studying, you are preparing for a profession where change is the only constant. During the course of your studies, you will see the introduction of new legislation, revisions to accounting and auditing standards, more sophisticated financial instruments, developments in technology, and economic and political change. In view of this, it is important that you keep up to date with accounting and the related subjects.

In order to help students do this, ACCA issues the monthly *Technician Bulletin* and *Students' Newsletter* and you should read these as well as current periodicals and the financial press. If you are registered as a joint scheme student you may receive another newsletter/journal which will give details of variant papers, tax and law changes and other helpful information.

The Importance of the Examination

While you might view the examinations as hurdles to be jumped as quickly as possible and then forgotten, many of the skills you develop while preparing for the examinations will be of use to you in your working life.

A pass in the examinations means that you have gained not only the necessary technical knowledge. It also means you have developed skills of time management, organising and summarising data, report writing, communicating with others and identifying and solving problems.

ACCA examinations are designed to provide you with both technical understanding and the professional attributes and skills needed to do your job. For example, when tackling an

examination question at Level C, you will need to be able to analyse it and provide an accurate and concise answer without including irrelevant material. The same skills will help you in your work, where you will be expected to write reports which are easy to understand and to explain problems and solutions to colleagues who may not be accountants.

The examinations will give you valuable experience of working under pressure. This will be useful to you in your job where you may frequently be asked to produce work which you had not expected to be asked for - and to produce it very quickly.

Pilot Examination Papers

You should always check pilot papers for the subjects you intend to sit. They will give you a good indication of the usual format of questions and, if your first language is not English, an idea of the sort of English used by the Examiners. You may decide to purchase the ACCA Pilot Papers which will show you how you should approach your answers. These can be obtained by using the order form in the *Technician Bulletin* or downloading it from the Web site (<http://www.accaglobal.com>).

Please note that the questions from the 2003 Pilot Paper have already been incorporated into this course, by kind permission of ACCA.

The Units of Competence for the TTR

For the purposes of setting practical experience requirements for the ACCA Accounting Technician qualification, ACCA has listed 21 Units of Competence, including many based on NVQs in Accounting.

The Units cover personal development as well as technical, management and IT related functions. The Summary of Competences (form TTR2) in the pocket at the back of this TTR provides an overview of these Units. Each Unit is comprised of Elements which define what you should be able to do in respect of a particular activity. These are listed below.

You must achieve competence in at least 10 Units including:

3 Mandatory Units and
a minimum of 7 other Units

Mandatory Units are marked on the TTR2 form by the symbol M.

To achieve competence in any given Unit, you must either:

obtain sufficient work experience in all, or the specified number, of Elements listed;

OR

be assessed through the NVQ route.

This is the complete list of units:

Unit 1 Recording income and receipts

Unit 2 Making and recording payments

Unit 3 Preparing ledger balances and an initial trial balance

Unit 4 Supplying information for management control

Unit 5 Maintaining financial records and preparing accounts

Unit 6 Recording and evaluating costs and revenues

Unit 7 Preparing reports and returns

Unit 8 Contributing to the management of performance and the enhancement of value

Unit 9 Contributing to the planning and control of resources

Unit 10 Managing systems and people in the accounting environment

Units 11-14 Drafting Financial Statements

Unit 15 Operating a cash management and credit control system

Unit 17 Implementing audit procedures

Unit 18 Preparing business taxation computations

Unit 19 Preparing personal taxation computations

Unit 21 Working with computers

Unit 22 Contribute to the maintenance of a healthy, safe and productive working environment

Unit 23 Achieving personal effectiveness

Filling in TTR2 (the Summary of Competences)

1. The student's supervisor signs and dates the relevant section of TTR2 when the required number of Elements for each Unit have been covered; or
2. The student records the NVQ level which covers the Unit together with the awarding body and date of achievement.

If (1), it would be a good idea to discuss with your supervisor what kinds of evidence you will need to gather and how your work should be organised.

If (2), it generally means NVQ Level 2 which is the equivalent of Accounting Technician Foundation Level. Many UK-based

students will be attempting to achieve NVQ Level 2 at the same time as following this course and, in terms of theory, this course should form an excellent preparation for Accounting NVQ2 accreditation.

Practical Experience Requirements

Students who follow the Practical Experience route must obtain at least one year's supervised work experience and meet ACCA's competence requirements.

Audits of Technician Training Records

As part of its quality control procedures, ACCA reviews a significant number of Technician Training Records each year to ensure that the experience recorded is an accurate reflection of the work undertaken and competence demonstrated. You will be notified if your TTR is selected as part of this review. Failure to comply with this review process may lead to your work experience not being recognised for qualification purposes.

Further Reading

First it should be emphasized that this course is designed to give you exactly the right amount of reading, taking each topic to the required depth. So if all sections of the text are fully understood, there should be no necessity for purchases of additional textbooks. But some students will find that certain topics are more difficult than others and that they need additional guidance or a fresh approach.

ACCA's *Student Accountant* is the best source of information about supporting textbooks, including advertisements from some of the major publishers. BPP and AT Foulks Lynch are two publishers with strong reputations in this field and their texts can be recommended.

Oxford Open Learning also publishes Accounting courses for GCSE and 'A' level which cover some of the Accounting Technician topics in greater detail.

Syllabus Changes in 2004

This course is designed to match the Accounting Technician syllabus examined for the first time in 2004. The first new syllabus computer-based examinations were scheduled for March 2004 and the first new syllabus paper-based examinations were scheduled for June 2004.

Minimum Entry Requirements and Exemptions

Exam entrants must be at least 16 years of age. Exemption will only be considered on the basis of qualifications which contain relevant content to CAT papers. The exemption policy will be widened to recognise qualifications which contain some element of workplace assessment. At the first level, employers may certify that the student has sufficient prior experience to be awarded exemption.

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