

# The tax pathway

*The tax pathway of the Professional Services Higher Apprenticeship provides a work-based route for young people and adults to high-skill careers in tax and related professions.*

*The framework has the blend of technical knowledge, wider competence and business skills that employers have told us they are looking for to enable Apprentices to operate effectively and productively in a tax environment.*

### **The tax pathway:**

- Is aligned with the Association of Taxation Technicians qualification, allowing Apprentices to secure this professional award as part of their Apprenticeship.
- Is a structured, work-based learning programme suitable for the tax occupation.
- Has been developed by employers to meet the needs of businesses of all sizes.
- Isn't solely for tax businesses; any business with a tax or related function could use it for their workforce in these areas.
- Includes the flexibility for you to incorporate your own learning and activities if you wish.

### **What sort of job roles is the tax pathway suitable for?**

The tax pathway is suitable for new recruits into a tax practice, and existing employees looking to move to a career in tax.

In a tax role, Apprentices might:

- Assist in the preparation of tax returns.
- Assist in the completion of various tax forms.
- Deal with client communications in respect of their tax affairs.
- Prepare simple accounting statements.
- Carry out research to support tax work.
- Contribute to a range of tax advice to clients.

The job roles above are not prescriptive; as an employer you can choose Apprentices' roles as part of your individual practices.

### **What will my Apprentice learn on the tax pathway?**

The tax pathway includes three distinct components:

- A technical knowledge component: the examined modules of the Association of Taxation Technicians qualification.
- A tax practice component.
- A business skills component.

All three pathways also include minimum requirements with respect to literacy, numeracy and ICT skills, personal learning and thinking skills, and employees' rights and responsibilities in the workplace.

| Component     | Association of Taxation Technicians qualification  | Tax Practice   | Business skills   |
|---------------|--|--|---|
| What is this? | A recognised standard in the industry, and a potential stepping stone to Chartered Tax Adviser status  | A recognition of vocational competence: the practical application of tax skills  | A recognition of competence in the wider business skills required to be a productive employee   |
| Units         | <ul style="list-style-type: none"> <li>• Personal taxation</li> <li>• Business taxation &amp; accounting principles</li> <li>• Options: <ul style="list-style-type: none"> <li>- Business compliance</li> <li>- Corporate taxation</li> <li>- IHT, Trusts &amp; estates</li> <li>- VAT</li> </ul> </li> <li>• Professional responsibilities &amp; ethics</li> <li>• Law</li> </ul> | <ul style="list-style-type: none"> <li>• Application of technical knowledge from the ATT examined modules</li> <li>• Application of employers' individual approaches and methodologies to tax work</li> <li>• Understanding of the importance of keeping up to date with regulatory and technical updates, and regularly doing so</li> </ul> | <ul style="list-style-type: none"> <li>• Managing own performance</li> <li>• Communication skills</li> <li>• Effective meetings</li> <li>• Commercial awareness</li> <li>• Internal financial management</li> </ul> |
| Assessment    | Examination papers set and assessed by the ATT   | Demonstrated through the successful completion of work-based tasks: Apprentices will build a portfolio of evidence of their competence for assessment  |   |

## Assessment of Apprentices: what do I need to know?

As an employer, there are several important points to note about your Apprentices' on- and off-the-job training.

### Off-the-job

- Apprentices will take examinations over the course of the programme to complete the ATT qualification; the timing of these can be decided between you and your training provider.
- Successful completion of the ATT examination papers also counts as credit towards their Apprenticeship qualification.

### On-the-job

- Every Apprentice will develop an individual learning plan with their employer and training provider.
- Apprentices will build up their portfolio with the oversight of a learning mentor from within their employer's organisation.
- Apprentices meet with an assessor from the training provider every 2-3 months to review their portfolio and learning progress.

## How will training be delivered?

The Apprenticeship includes a combination of on- and off-the-job training, through a variety of delivery methods, which could include e-learning, classroom courses and on-the-job practice.

As an employer, you can choose your own training provider, and work with them to decide how the formal, off-the-job, and work-based, on-the-job training will be delivered over the course of the Apprenticeship. Your training provider can also be on hand throughout to provide support and guidance as required.

## What entry criteria will the Apprentice have to meet?

As an employer, you are free to choose the entry requirements that an Apprentice must meet to work in your business.

It is important to recognise that a Higher Apprenticeship within the professional services sector will be challenging, and that securing a position is likely to be a competitive process. To support successful completion of the Apprenticeship the right calibre of candidate might have:

- 5 GCSEs at grade C or above (or equivalent) including maths and English.
- 220-260 UCAS points, which could be from A-levels, BTECs or other qualifications, or equivalent work experience (which might include an earlier Apprenticeship).
- A grounding in, and ability to demonstrate, skills that are relevant to a work environment, such as good communication skills, team working and IT literacy.
- Desire to develop a tax career, and a commitment to continued learning.

## What might an Apprentice do next?

On completion of the Apprenticeship, the combination of a recognised qualification and up to two years' work experience in tax will provide Apprentices with a variety of opportunities to continue their career in professional services. These might include:

- Progressing to a more senior role within their employer's organisation or elsewhere.
- Continuing study to achieve Chartered Tax Adviser (CTA) status from the Chartered Institute of Taxation (CIOT).
- Completing further study through further education routes, such as "topping up" to full degree-level courses.

[www.pwc.co.uk/higherapprenticeships](http://www.pwc.co.uk/higherapprenticeships)

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