ATT Welcome: Luck is not needed!

Welcomes



23 September 2025

I always regard October as a very crucial month for the busy tax practitioner. I am a partner at George Hay, a seven-partner firm in Cambridgeshire, Bedfordshire and Hertfordshire. Now that the holiday season is over, the September to January period kicks in as our busiest time of the year.

With both team members and clients returning from their summer holidays, September can feel like a catch-up month, when we are all too often just focusing on deadlines. If we make as much progress as we can in October, though, chasing and completing tax returns, we can all put ourselves in a much better position as we move ever closer to the January deadline – even though it is still three months away.

October is also a very busy month for our students. Hopefully, their applications to sit their examinations at the beginning of November have all been submitted – and those students requiring individual access arrangements and additional time should also have made the application to our Education Team. They should all now be focused on studying and preparing for these challenging examinations and homing in the areas that need their particular attention.

I have a reputation in my firm for never wishing a student ‘luck’ as they depart on study leave. Why do you need luck? If you have studied diligently and followed the guidelines, you are well on the way to a pass. My team in the office had great fun in 2014 when it was my turn to sit my ICAEW probate exams – my first exams in 27 years. Nobody wished me luck, and I departed from the office to the cry of: ‘We hope you get what you deserve!’ Fortunately, I managed to pass.

I have always been interested in tax education. As I wrote last month, for many years I was an education committee member for the CIOT. On joining the ATT Council, I volunteered for the Exam Steering Group, which I now have the privilege in chairing. Having seen our examination process from the inside, I am even more convinced that luck is not needed.

Our Examination Team works tirelessly to deliver a robust set of exams, led by our wonderful Chief Examiner Helen Stainton, supported by our Exam Manager Jude Maidment and her excellent colleagues. There can be glitches, which are inevitable in online examinations, but these arise outside the control of the ATT. At the last session there was a last-minute problem with one exam outside of our control, but the majority of problems are because the student has not read and followed guidance.

Do make sure that you are familiar with the exam regulations as to what is and what isn’t allowed. Do follow the instructions about fetching papers, providing ID and such like. Regretfully, we have in the past had to report students to the Taxation Disciplinary Board for cheating, which can have serious consequences for a student’s career.

The part of the process that students do not see is what happens between sitting the exams and results day. There have been comments that this gap is too long. This is something that we are looking at but it is primarily due to our quality control process.

As you would expect, the examinations are carefully marked. We receive feedback from the tutorial bodies on their view of the exam in case there are any areas we need to look at in the marking. Samples of each paper are then re-marked by an experienced moderator to make sure that the initial marking is consistent. These results are reviewed so that they maintain the expected trends for that paper. Finally, any exam scripts which are just short of a pass are re-marked, just to make

sure.

Throughout the process we also look at any special consideration circumstances where candidates have had issues during the examination. It is only then that the final marks are issued, and students are notified of their results.

If your mark was 49% and therefore a fail, then 49% was the correct mark. No, the examiner couldn’t give you an extra 1%, otherwise they would have. Was there anything you could have done in your studies that could have gained you an extra 1%? I remember Sir Chris Hoy saying that if he had missed a training session and then lost a race by one hundredth of a second, he would be devastated. Don’t leave it to chance.

So, until next month, keep submitting those tax returns and for students, hopefully the exams go well and you get the results you deserve.

Barry Jefferd