YOUR JOURNEY BEGINS . . .\n
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‘A must-read for those considering a career in the tax profession.’

Anne Fairpo CTA (Fellow), President of the Chartered Institute of Taxation
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CIOT: Introduction

Anne Fairpo, President of the Chartered Institute of Taxation (CIOT), introduces the 2014/15 Inside Careers Guide to the Tax Profession. She outlines some of the key benefits of the profession and joining the CIOT.

Welcome to the Inside Careers Guide to the Tax Profession. The aim of this guide is to provide you with all the information you need to launch your career in tax and begin your training as a Chartered Tax Adviser (CTA).

Qualification as a CTA is the ‘gold standard’ amongst tax professionals. The CTA designation is recognised and respected internationally as a mark of technical excellence and professional integrity.

CTAs are members of the Chartered Institute of Taxation (CIOT), the leading professional body for those providing UK tax advice, with a membership of over 16,500.

The largest proportion of CTAs are people in private tax practice and we have an enormous range of different sorts of practices where our members work – large and small firms, accountancy firms, boutique firms, or solicitors and barristers.

CTAs can also be found in many different workplaces: in the voluntary sector, HMRC and other parts of government, banking and finance, and commerce and industry.

Whatever kind of employment you may seek in taxation, you will benefit from the training undertaken to enable you to sit the examinations of the CIOT. Success in these examinations will provide clear independent evidence of your having attained a high level of technical knowledge of the UK tax system. There are a number of different routes to CTA qualification, including separate pathways for specialists in direct taxation and indirect taxation, and an integrated pathway for those who want to gain a chartered accountancy (ACA) qualification at the same time (jointly with the ICAEW).

Holding the CTA designation shows any potential employer that not only did you attain the level of knowledge required to pass the exams but that you keep that knowledge up-to-date and are subject to the highest standards of ethical and professional conduct.

As a CTA you will also be part of a professional body which is listened to keenly by policy-makers and opinion-formers. The CIOT’s submissions and opinions on tax policy, formed by the members of our network of technical committees, regularly influence the direction of government policy and the nature of legislation and HMRC guidance. We promote public understanding of tax issues by making our experts available to the media for interview and explanation. Our Low Incomes Tax Reform Group has an unparalleled reputation for its work improving the operation of the tax system for the ordinary taxpayer. All of this is driven by our objective of working for the public benefit.

Whatever direction in taxation you choose, you will find yourself as part of a profession that is challenging and demanding but at the same time very rewarding. I wish you the best of luck and every success in your future career.

Anne Fairpo CTA (Fellow) is President of the Chartered Institute of Taxation.
ATT: Introduction

Working together with the CIOT, the Association of Tax Technicians (ATT) promotes the tax profession and helps ensure and maintain the quality of services provided by tax professionals. The president of the ATT, Natalie Miller, talks through some of her thoughts on the industry and the Association.

When choosing a career, taxation may not be the first thing that springs to mind. Yet it offers many of the things people are looking for in a varied, fulfilling and rewarding career. Tax can be challenging (even though it is not supposed to be ‘taxing’), and a tax professional can have many opportunities for career progression and personal development.

Tax, as Benjamin Franklin noted, is one of the perpetual certainties of life. None of us can claim to be totally unaffected by taxation: much of what we buy is subject to VAT, and much of what we earn will be charged to Income Tax. The world of tax is wider even than that: if we sell an asset for more than we paid for it, we may be subject to Capital Gains Tax, anything we inherit may have been subject to Inheritance Tax, and we may be entitled to Tax Credits. Businesses will have to confront taxes ranging from Corporation Tax on their profits, via PAYE and NIC on the wages they pay their employees and VAT on their sales, to such exotica as Landfill Tax, Insurance Premium Tax and Climate Change Levy, depending on the nature of their trade.

Nor does tax remain static – every year sees at least one Budget and its associated Finance Act and the decisions of the courts provide frequent new interpretations of tax law. These constant changes mean that there will always be fresh challenges to face. Individuals, partnerships and companies all need competent professional assistance in fulfilling their obligations under tax law, and members of the Association of Taxation Technicians are among those who provide that help.

Tax technicians are trained to deal with the whole range of taxes, and to understand the related legal and accounting issues. They can work in professional firms of all sizes, in industry and commerce and in the revenue departments. As tax law evolves, the knowledge required for the job is constantly changing. Learning does not stop on passing the exams, giving the challenge of constantly adding to one’s expertise.

The Association of Taxation Technicians is the leading professional body for those providing UK tax compliance services, with over 7,000 members and around 5,000 registered students. The examinations are demanding, but those who are successful can join a well-respected professional body which offers wide-ranging support to its members and whose voice is heard at the highest levels by those who influence tax policy and practice in the UK. In today’s economic climate, where career requirements are ever more competitive, being a member of The Association of Taxation Technicians will enable difficult challenges to be met with confidence.

The guide will help you if you are thinking of entering a profession that can be well paid and full of personal rewards and job satisfaction.

You can find out more about the ATT online.

www.att.org.uk

www.facebook.com/ourATT

www.twitter.com/attstudent

Natalie Miller CTA (Fellow)
ATT (Fellow) is President of the Association of Taxation Technicians.
The Profession
How do I know if taxation would be a good career for me?
Taxation is an excellent career for the academically-minded. It requires a high level of attention to detail, good English and maths skills and the ability to communicate. Although many people assume that it is a ‘maths job’, actually the vast majority of work is law based. Therefore, if you have an interest in maths and law then this is the job for you.

What sorts of things do tax advisers do?
There are six major types of tax and most advisers specialise in only one. Depending on the specialisation, the job will differ greatly. Generally speaking, most advisers are either corporation tax specialists (people who deal with company taxes) or personal tax specialists (people who deal with people). There are also specialists in VAT, Inheritance Tax, Stamp Duties and Capital Gains Tax. Most advisers have at least a basic knowledge of all the main taxes.

A typical personal tax adviser will complete tax returns for their clients each year as well as dealing with ad hoc queries on things like PAYE codes, National Insurance contributions, tax when you sell a property, inheritance tax and how to deal with Her Majesty’s Revenue and Customs. Such a wide range of possible topics requires the adviser to be able to think on their feet.

Tax law is continually evolving, so part of a tax adviser’s job is to keep up-to-date with the latest changes so that they can properly advise their clients. To supplement your own monitoring of these developments, there are professional courses available to help you stay on top of things.

Initially the learning curve can be quite steep because of the amount of information to take in. However, most companies balance this by first assigning you simple tasks such as basic return preparation, filing and other administrative duties before they let you loose on their clients. For the first couple of years, be prepared for a lot of studying while you get to grips with the law.

Where do tax advisers work?
You can find tax advisers working in the following places:
• An accountancy/financial services practice
• A specialised tax advice company
• ‘In-house’ at a large company outside of the financial services industry
• At home for themselves.

Where do I start?
Firstly it is very helpful to have achieved good grades in school and/or university. GCSE and A level results are important and while a degree is not strictly necessary for a taxation career, it is useful, especially if you wish to
work for a big company. Good grades in irrelevant subjects are better than bad grades in relevant subjects.

If you can find a local company who is willing to offer you a week of work experience, then take it. Get a feel for working in an office, in an accountancy practice or with a tax adviser. This will look good on your CV and will help you to see whether you are well-suited to a career in taxation.

Do a bit of research using the career resources at your disposal. If you’re reading this, you’re probably already clued up, but I’ll list some anyway: your university careers centre and careers fairs; insight days; your network of professionally established acquaintances; the internet. If you only use one careers resource, try the Inside Careers website, which encompasses all of the information listed above, from outlining your options through to advice about applying for the vacancies on its jobs board. The employer directory can be used as a starting point for learning about the number and range of tax employers out there.

How long does it take to qualify?
There are two major professional bodies who deal with tax: the Association of Taxation Technicians (ATT) and the Chartered Institute of Taxation (CIOT). Most employers will pay for your training at a professional college and may also offer you time off to study.

The length of study period depends on your employer’s expectations as well as your aptitude for taking exams. Most people I have met have qualified with both the ATT and CIOT within 3-6 years. You can find more information about these exams later on in this guide.

What kind of salary can I expect?
As with any job, salaries vary depending on specialism and location. As a rough guide, a beginner in London specialising in corporation tax could expect a salary of around £26,000. Salaries in all specialisms can rise quickly as you pass your exams and it is by no means unusual for qualified partners to earn £120,000 and more.

What kind of opportunities are there once I qualify?
As tax is continually changing, tax advisers tend to remain in their chosen specialism for many years. However, it is possible to move from one specialism to another. Advisers working for accountancy companies sometimes decide to sit accountancy exams such as the ACA or ACCA and move into the audit department. Some advisers decide to specialise in expatriate tax or cross-border transactions, which can lead to opportunities abroad. The CIOT also offers an Advanced Diploma in International Taxation. Tax is a very flexible profession!

Some companies are happy for you to be involved in their marketing activities so your desk job doesn’t have to involve too much deskwork. ●

Robyn Milstead qualified as a Chartered Tax Adviser in 2012 and deals with a portfolio of up to 300 personal tax clients.
specialising in tax: AREAS OF WORK

With many different points of entry for graduates, it’s important to look beyond qualifying to effectively plan your way to the top. But where should you start? This article looks at all of the different areas of tax you could work in, helping you to assess your options and decide where to specialise in tax.

WHERE SHOULD I SPECIALISE?
Regardless of whether you start your tax career with an accountancy firm, legal practice or in-house, where you specialise will eventually be a decision you will have to make. Each area offers different benefits and opportunities for your career.

Corporate Tax
Corporate Tax differs depending on whether you choose a path in commerce and industry or financial services:

Commerce & industry
A tax career within commerce and industry provides an opportunity to grow commercially and can eventually lead to participation in significant business decisions. You can gain greater exposure to wider tax issues and in-depth knowledge of the role that you are involved in.

Companies in this sector can range from retailers to software companies, oil and gas organisations through to manufacturers and from pharmaceuticals to property companies. The list is almost endless.

Financial services
Opportunities in financial services are plentiful for newly qualified tax professionals, as Heads of Tax seek support for increased transactional activity and to manage reputational risk. Working for such an institution provides the invaluable opportunity to gain an in-depth understanding of the full range of financial services.

Financial services tax allows an individual to gain further insight into the banking, insurance and investment management sectors and gives graduates the chance to be exposed to the wider financial markets and products. For more on Corporate Tax, go to page 44.

Private client services
Private client services involve working with individuals to help them with their tax affairs, helping them to comply with tax regulations and manage their finances efficiently. Working within private client services opens up careers in diverse sectors within tax, such as non-domiciled individuals, private equity and entrepreneurial services. Opportunities in these sectors exist within smaller boutique...
firms and family offices, where more autonomy and responsibility for a specific area of tax falls to fewer people.

**Transfer pricing**
Transfer pricing refers to the setting of prices between related companies (for example, a parent company and its subsidiary) for goods or services. Transfer pricing has become a topical area within tax due to the proliferation of legislation in an ever increasing number of countries.

Globalisation has led to increased international trade and cross-border transactions, and transfer pricing is an area of considerable focus in today’s economic climate across both commerce and industry and financial services.

Being a cross-border transferable skill, transfer pricing offers a good route into an international tax career.

**Indirect Tax**
Indirect Tax is a tax made on goods or services as opposed to people or organisations, such as VAT. Taxation specialists with expertise in Indirect Tax are very much in demand due to the increasing volume of cross-border trade, the importance of cash flow within organisations and the increasing sophistication of tax regimes in many countries.

Due to the nature of VAT and other indirect taxes (such as Excise Duty, Insurance Premium Tax and Stamp Duty), opportunities to develop your career on an international scale are quite realistic.

**People Services**
People Services Tax provides both variety and the opportunity to specialise in a single element of taxation.

Opportunities within people services in expatriate tax, international assignments and global mobility have increased due to the number of individuals choosing to work, live or retire abroad.

Ultimately, tax has many opportunities to offer graduates, with clear progression in a stable industry – one of the certainties in life are taxes! High calibre graduates will always be in demand and it pays to do your research – by making informed decisions at the start of your career, you will be able to enjoy the rewards of a sound and secure role with the benefits of financial freedom for many years to come.

*Hal Stoddart* is an Associate Director for Pure Search, a recruitment agency which specialises in placing tax professionals.
Salaries in tax weather economic turbulence better than any other financial profession, and have remained stable for the past few years. Ian Palmer and Will Hepworth give us an insight into the sector’s job market, and guidelines about the salary and benefits that someone entering the tax profession can expect to receive.

**The jobs market**

While the last few years have been relatively slow for tax recruitment as the economy recovers from the recession, this year the shackles are beginning to come off and confidence is starting to grow. This is particularly the case with regards to the Big Four professional services firms. Two clear examples of this confidence came in figures published earlier this year, with EY revealing they have a ‘20:20’ vision to double the size of their tax team in the UK between now and 2020, and PwC releasing a mandate in January for 30-40 new mergers and acquisitions (M&A) roles in their tax department.

We have seen less dramatic evidence of recovery on the in-house market, where some organisations have managed to automate processes and improve efficiency during the recession, and thus no longer need to grow headcount back to the same levels as 2008. Nevertheless, there has been an increase in recruitment activity.

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### what can I earn?

**SALARIES AND BENEFITS**

<table>
<thead>
<tr>
<th>Level</th>
<th>Corporate tax</th>
<th>VAT</th>
<th>Transfer pricing</th>
<th>Operations tax</th>
<th>Personal tax</th>
<th>Human capital tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part qualified (0-2 years)</td>
<td>£26,000-£34,000</td>
<td>£25,000-£34,000</td>
<td>£26,000-£35,000</td>
<td>£28,000-£35,000</td>
<td>£24,000-£34,000</td>
<td>£28,000-£34,000</td>
</tr>
<tr>
<td>Newly qualified (2-5 years)</td>
<td>£40,000-£50,000</td>
<td>£35,000-£48,000</td>
<td>£35,000-£48,000</td>
<td>£35,000-£48,000</td>
<td>£35,000-£46,000</td>
<td>£35,000-£50,000</td>
</tr>
<tr>
<td>Manager (5-7 years)</td>
<td>£50,000-£65,000</td>
<td>£50,000-£64,000</td>
<td>£50,000-£64,000</td>
<td>£50,000-£64,000</td>
<td>£50,000-£64,000</td>
<td>£52,000-£65,000</td>
</tr>
<tr>
<td>Senior Manager (7-10 years)</td>
<td>£70,000-£110,000</td>
<td>£70,000-£105,000</td>
<td>£70,000-£100,000</td>
<td>£70,000-£100,000</td>
<td>£70,000-£100,000</td>
<td>£70,000-£105,000</td>
</tr>
<tr>
<td>Director (10+ years)</td>
<td>£110,000-£180,000</td>
<td>£110,000-£150,000</td>
<td>£100,000-£150,000</td>
<td>£100,000-£150,000</td>
<td>£100,000-£150,000</td>
<td>£95,000-£170,000</td>
</tr>
<tr>
<td>Partner (15+ years)</td>
<td>£150,000+</td>
<td>£150,000+</td>
<td>£150,000+</td>
<td>£150,000+</td>
<td>£150,000+</td>
<td>£150,000+</td>
</tr>
</tbody>
</table>

Note: salaries in London are typically higher than the UK average. All salaries in the table above are approximate figures to be used for guidance only. For further information on salaries, please contact Will Hepworth in Morgan McKinley’s specialist tax team at whepworth@morganmckinley.co.uk
Most notably, there has been a rise in the demand for compliance and reporting specialists within established tax teams, and many small and medium-sized enterprises (SMEs) are recruiting tax specialists in-house for the first time. In addition, there has been an increase in movement at the senior end of the market, which can cause a knock-on effect in other departments within the same sector.

The introduction of the Foreign Accounts Tax Compliance Act (FATCA), basic earning power ratio and the increased clamour for tax transparency have meant that compliance specialists arguably possess the most in-demand knowledge, with many multinational companies looking to recruit individuals in this area. As ever, there are also opportunities in specialist areas such as property, transfer pricing and M&A tax.

In terms of soft skills, it is also becoming increasingly clear that the most successful candidates in the sector are those who are commercially-minded and possess the communications skills to build relationships. Whereas in the past recruiters may have looked for encyclopaedic knowledge of tax law alone, now they are looking for more rounded individuals who can combine these skills with an ability to see the wider business picture.

**Salaries and benefits**

Salaries in the sector have remained relatively static in recent years, particularly for newly qualified employees. However, in more senior areas there has been a slight increase in pay, especially for those with in-demand skill sets. We are seeing big counter offers as the Big Four try to hold on to their most valued staff. We are also seeing a trend of companies offering increased benefits to keep top talent in specialist areas.

**Looking to the future**

In general the outlook is positive for tax and accounting professionals at the moment, and as we continue to receive good news on the country’s economic recovery, we expect salaries to continue to pick up.

Going forward, we predict more activity within mergers and acquisitions, which is an indicator of the current confidence of the market, as well as an ongoing demand for compliance specialists to meet the needs of an increasingly regulated market. We are expecting demand for tax specialists to continue across the Big Four, and on the in-house side, where progress has been slower, we expect recruitment activity to pick up further down the line.

*Will Hepworth* is a Manager, In-house Taxation at Morgan McKinley.

*Ian Palmer* is a Manager, Tax in Practice at Morgan McKinley.

*Will Hepworth* is a Manager, In-house Taxation at Morgan McKinley.
During the last two years, taxation in the UK has probably been the most talked about since the advent of the notorious ‘window tax’ in 1696, when King William III tried to impose income tax by stealth taxing the size of properties. In this article we explore the tax profession today and the ways in which it is adapting to public attitudes, changing legislation and the uplift in the economy.

In late 2012 and early 2013 the Public Accounts Committee (PAC), the body responsible for examining government finance and making sure it gets value for money, began a crusade led by the chairwoman Lady Margaret Hodge. Their cause was to see if corporations and individuals were paying their ‘fair share’ of tax. This was a seismic shift in attitude to the traditional view that tax is a legal, not moral, issue.

The PAC’s investigation into large corporations such as Amazon, Starbucks and Google led to significant newspaper coverage. Whilst it became obvious to those working in the tax profession that the PAC did not always know or understand tax law, none of the companies it investigated were made to pay more tax, as their tax arrangements were correct within existing UK and international law. However, it brought taxation into the public consciousness, and with the PAC’s grilling of the Heads of Tax of the UK’s largest accountancy firms, suddenly the tax profession itself was a topic for dinner party debate.

How does the public debate affect you?
For new graduates looking for a career in taxation, the raised profile of the tax profession makes it an exciting time to enter the field. Public debate over the morality of what is a ‘fair’ amount of tax to pay versus the actuality of what is the legal amount due, combined with increased legislation from both the UK and international bodies, means that tax is becoming increasingly complex.

Most graduates going into taxation will be looking at roles in accountancy firms or law firms, although some will also go the civil service route and join HMRC. In the profession – the accountancy firms and law firms – graduates decide what areas of tax they want to specialise in, the larger accountancy and commercial law firms tend to deal with large international businesses and High Net Worth individuals, while the smaller practices tend to focus more on smaller, owner-managed businesses. Thirty years ago, most trainees in taxation first gained a grounding in audit or accounting, or trained in the Inland Revenue, before specialising in taxation in an accountancy firm, but nowadays most graduates join tax departments directly from university.

Alongside traditional accountancy firms, there are tax boutiques. These boutique practices specialise in providing tax advice and planning. They come in a range of shapes and sizes, from specialists in VAT and indirect taxes, to providers of mass-marketed tax planning arrangements.

Changes in attitude toward legitimate tax planning mean that many large corporations are questioning the normal tax planning that they do. They are keen to include details in their corporate literature about the level of tax they pay on a global basis, in an effort to prove that they are responsible. Some, like Starbucks, are even paying voluntary sums to ensure that they do not get negative publicity (by not taking advantage of legitimate deductions against income).

Conversely, the difficult economic climate of the last five years means that many owner-managed businesses which are not in the public spotlight are keen to improve their cash flow by saving tax, and using it to help fund growth as the economic environment
improves. So tax professionals are being asked by some clients to help increase the transparency of their tax compliance, and by other clients to help them save tax legitimately, to help rebuild businesses which have been damaged in the recession.

The past few years have seen a seismic shift in attitude to the traditional view that tax is a legal, not moral, issue.

Globalisation of tax
Tax is becoming an increasingly global phenomenon. The Big Four and top 30 accountancy firms and large commercial law firms manage the affairs of their clients across borders. Graduates in these teams often have the chance to undertake secondments overseas, or at least to talk to their colleagues in other offices and time zones. Increased globalisation has led to new specialisms in tax such as expatriate taxation and transfer pricing. Expatriate taxation advisers help employees and employers with their local country tax and home country taxation when staff work away from home. Transfer pricing professionals advise international companies on the allocation of profits and losses within the jurisdictions in which they are based or trading. This then determines how much tax is paid in each jurisdiction.

Tax is also becoming increasingly regimented; companies with turnovers in the UK of over £200 million, for example, now have to appoint a Senior Accounting Officer (SAO). Part of their role is to monitor the tax paid by the business and to ensure that the deadlines for reporting and paying tax are met in a timely fashion. Tax professionals are also moving ‘in-house’ to PLCs to help finance professionals with reporting. These in-house tax professionals help the company with reporting and tax accounting, and also with legitimate tax planning. As companies come out of recession and look for value for money, they are actively targeting tax professionals to bring in-house, so that they might incur fewer fees from external tax advisers.

DOTAS and changes to tax planning
The Disclosure of Tax Avoidance Schemes (DOTAS) legislation, along with the public naming and shaming of celebrities and high profile individuals by the press for the use of tax planning products, has caused a decrease in demand for some mass marketed tax planning arrangements. These schemes – though within the scope of UK law – often use loopholes in legislation to put a different slant or interpretation on what the legislation was brought in to do. As a result, tax departments in accountancy firms and tax boutiques are moving more towards bespoke tax planning, tailored around an individual’s particular circumstances rather than using an off-the-shelf, one-size-fits-all model.

The economy
Against the background of increasing legislation and a rise in profile of taxation, the tax profession has also been affected by the economy. The recent recession led to accountancy firms decreasing the number of graduates that they recruited, which has led to a skills gap; a lack of new and recently qualified tax professionals. This makes it a great time to enter the tax profession, as the uplift in the economy allows firms to increase their graduate intake to help them train new professionals to fill the gap.

Georgiana Head trained in taxation and has worked in taxation recruitment for 16 years. She is a frequent contributor to the tax press and runs a recruitment consultancy, Georgiana Head Recruitment.
Internship Profiles
NAME: Emma
LOCATION: London
UNIVERSITY: York
DEGREE: History

Why did you choose to do an internship?
I wanted to gain an insight into a potential professional career before making any decisions in my final year of university. A six-week summer internship meant gaining a good idea of what a career in tax would involve, what the firm was like and the type of colleagues I might end up working with.

How did it tie in with your career plans?
My plan had always been to undertake a summer internship with the hope of securing a job in the process. It also meant attempting the application and assessment process without the added pressure of final-year university examinations.

What attracted you to the tax profession?
Whilst looking for a summer internship, I looked for areas which played to my strengths (being analytical and numerate) which led me to tax. I had always considered accountancy as a career, but I was more attracted to tax because of its legal side, which offered me the best of both worlds, coming from a history degree background.

What was the application process like?
I found it very transparent and less intimidating than expected. I heard back about my application from Mazars quicker than from many other places, and each subsequent stage was made clear well in advance. I secured my summer internship in January 2013, prior to starting in July 2013.

The application process for the internship is the same as if you are applying for a permanent graduate position. So, as well as attending a first stage interview and completing online reasoning tests, I also had to attend an assessment day which included a partner interview. In particular I remember enjoying my partner interview the most; it really showed me the type of open and friendly people I would be working alongside.

What were your main duties and what did you learn?
I managed to work within three different tax departments during my time at Mazars, so I was fortunate enough to try a variety of tasks. I took minutes in meetings, worked on a number of engagement packs and also attended some client meetings, and as a result I built up a good understanding of the various types of project that Mazars works on.

I learnt the processes undertaken by Mazars from firstly winning the work, the subsequent
engagement, working with the client and finally through to the billing. Getting an overview of the various stages involved in tax, and taking on the perspectives of different teams, meant that I could discover the areas I find most interesting, and which best suited my skills. I also gained insight into the role of a graduate at Mazars.

What skills did you acquire or improve? I certainly improved my communication skills, particularly in presentations (coming from someone who had little confidence in public speaking prior to the internship). The teams I worked in were very accommodating, encouraging me to deliver small presentations so that by the time I gave my final presentation during my intern project, I had a lot more confidence in my own ability. Additionally, I gained technical skills within tax and transferable practical skills such as professional letter writing.

What made you want to re-join Mazars as a graduate? The greatest thing I took away from my summer internship was the relationships I made. Once I knew my skills were suitable for a career in tax, my time at Mazars showed me who I would be working alongside in a graduate position.

I thoroughly enjoyed my time at Mazars, and the people were friendly, down to earth and approachable. Having had a six-week opportunity to find my feet in the profession made the graduate scheme hugely appealing, and I look forward to joining Mazars as a full-time member of staff in September 2014.

Do you have any advice for someone seeking an internship? I would definitely advise putting in the time in the summer before your second year of university towards getting an internship. Aside from the valuable application and interview practice, the internship is such a beneficial way to spend the summer before final year, and success in the programme could mean going into finals without the panic and added pressure of searching for a graduate job.

Mostly, it offers a great insight into a potential job before jumping into a graduate scheme. You get to test your compatibility with the skill sets, work and firm in your preferred career.

Find internship opportunities at www.insidecareers.co.uk
Graduate Profiles
PwC – Tax Associate 22
Mercer & Hole – Tax Trainee 24
Grant Thornton UK LLP – Tax Investigations Associate 26
Tax is only taxing if you want it to be – from my perspective it’s a set of rules and regulations that we use to save individuals and companies money. I work in the Global Mobility Tax practice within PwC based in the Hays Galleria office in London.

**How did you get your job at PwC?**
One of my friends was applying to PwC and asked me to proof read his application. This got my attention and I decided to research the opportunities PwC were offering, and picked something that caught my eye – Global Mobility Tax.

**What was the application process like?**
Both interviews felt like a friendly chat, rather than process-driven conversations where I felt I needed to be ‘ticking boxes’. My advice is to be very clear with the points you’re making during the case study section of the interview, and also make sure you’re up-to-date with current business affairs as you’ll be expected to talk about them and discuss your opinions during your interviews.

**What are your main duties?**
My focus area is Global Mobility Tax services to my clients and their cross-border employees, with a concentration on tax planning and compliance for inbound and outbound employees from EMEA and the US. In addition, I assist clients in managing the tax administrative activities associated with large expatriate programmes and help to provide the best service.

I tend to work from the office Monday to Thursday where client teams vary between two and fifty people. We tend to work on a few clients at the same time, rather than one project at a time. On Fridays, I usually have face-to-face client meetings where I take employees who have moved to international offices through their tax arrangements.

**What skills are useful in this sector/profession?**
Strong people skills are the most useful, as the majority of my work is client facing. A key part of the job – and this is true of a lot of the roles at PwC – is interacting with different people on a daily basis, both internally and externally. It’s helpful if you’re enjoying this aspect of the role as you can build good working relationships with clients and the wider PwC network.

The other skill would be analytical thinking. A lot of what we do requires analysing various pieces of information before making a conclusion as to what the tax residency position of an assignee is and therefore how their income will be treated. You might then be asked to do further calculations, so not being afraid of number crunching is crucial.

**Is it a 9-5 job?**
Most of the time but there are months (like January, the UK tax return filing deadline) when you would need to stay a little longer, but other than that it’s a 9-5 job. This could be partly due to the fact that we don’t work
on projects with tight deadlines, so with good time management you shouldn’t be leaving the office late.

TIPS

**Interview**
During the interview, don’t try to pretend to be someone you’re not – always be truthful, keep good eye contact and make sure you ask questions. Interviews are a two-way process, so be prepared.

**Exams**
A big part of your first three years are the professional qualification exams. Make sure you’re committed from the start and understand the work required to pass. Having previous accounting or business knowledge might be helpful, but a lot of students join from backgrounds unrelated to accounting and do just as well in the exams.

**Cycles of experience**
Research the role that you’re applying for as well as the department. There are opportunities to move around as part of your cycle of experience with PwC, as well as the shared schemes (where you split your time between two departments), so there’s plenty to choose from.

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No client is the same; they require different approaches. This makes every working day more interesting and challenging.

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**More than just work**
There are plenty of social, sport and volunteering groups that you can get involved with after work. If you’ve been part of one during university, make sure you mention that on your application form and during your interview. ●
At 27 years of age, was a career change the right move?
I had been working in the public sector since leaving university and had progressed well. However, at the age of 27 I felt like I’d reached a ceiling and I could not see my career progressing much further within that organisation. I wanted a new challenge, and a career where hard work was recognised and rewarded.

The ability to communicate effectively with your client will get you further than being able to do the 12 times table off the top of your head.

I plunged myself back into the world of graduate career websites, which most of you will know can be a frustrating and confusing place. I spent months considering a whole variety of new careers. Eventually, after taking advice from friends and family, I narrowed my search down to accountancy. It ticked all the criteria I was looking for: good career progression, good salary, rewards for hard work, and a good work/life balance.

Within the accountancy sector there are a lot of specialisms and companies to choose between, the majority of them require you to undertake some form of further learning and professional exams. One firm in particular stood out for me: Mercer & Hole.

How did you get your training contract?
I wanted to set myself apart from other candidates in the field, so prior to applying for the training contract with Mercer & Hole I signed up with the Association of Chartered Certified Accountants (ACCA). I purchased some text books, studied hard and started to work my way through the exams. I thought that if I got some exams under my belt it would show employers that I was capable and serious about the career change.

I passed seven of the ACCA exams before I was given a chance by Mercer & Hole. They had received a lot of applications for the training contracts on offer and I have since found out that my exam passes had been a major factor in my progression to the next stage.

What was the application process like?
After filling out the graduate application form on the company’s website, I had a telephone interview. This was quite informal. They gave me an insight into what a training contract with them would entail, the positives and the negatives. A few standard questions about your suitability and motivation are chucked in
for good measure. I was given the opportunity to ask any questions that I had and then it was a waiting game to see whether I got through to the next stage.

**How did you find the assessment day?**

This was the first graduate assessment day that I had attended so I was quite daunted at the prospect. I won’t give away the exact itinerary of the day as that would spoil the surprise (and I’m sure I’d get in trouble). Suffice to say, it is as you might imagine: there are tests, interviews, discussions, presentations etc. It’s quite an intense day and I felt exhausted afterwards.

The only advice I would give to graduates to help them through the application process is to be honest. I was honest with Mercer & Hole with my reasons for wanting the job and the reservations I had. They respected this and in return were honest with me. It would have been a waste of everyone’s time if I was offered the job and it wasn’t right for me. If you’re honest you will find out earlier whether you are suited to the job role.

**What does a tax trainee do at Mercer & Hole?**

For the first couple of months I was broken in slowly. I was based in the office and guided through my day-to-day work. There was a lot to learn at the outset and these months were vital in giving me a practical basis for the forthcoming exams.

After the initial settling-in period, I was signed up to the Association of Taxation Technicians (ATT). Deliveries of huge boxes started arriving at the office for me, stuffed to the brim with study material. I was sent to college to study and within a year I had passed three written exams and two e-assessments. I am now ATT qualified and managed to achieve distinctions in all of the exams (I’m sure more by luck than anything else). Studying for the exams was a lot more work than I had anticipated, and I was regularly seen with my head in a study book on my lunch break.

I am now on a six-month break from studying but will soon be signed up to the Chartered Institute of Taxation, and will be studying for another four exams. As you can imagine, I can’t wait?

As well as the studying and exams you are also expected to do your everyday job in the office. Initially, the majority of my work was personal tax returns. This soon changed when I started to become more competent and experienced. I now deal with more complex areas of company tax planning, personal tax planning and tax advice. It may sound boring but it is more interesting than you think!

**What skills are useful in the profession?**

Before delving into the world of accountancy I thought accountants were ‘boring’ and ‘nerdy’ and always had to carry a calculator. I think this is quite a common stereotype held by people. Although a calculator is never far away, now that I am in the industry I see it differently.

Accountants essentially offer their services and expertise to people. In the services sector one of the main qualities that you can possess is your ‘people skills’. The ability to communicate effectively with your client will get you further than being able to do the 12 times table off the top of your head.

Therefore, if you have good ‘people skills’ I would recommend the tax sector. Don’t be put off if you don’t already possess the mathematical know-how, as this can be picked up along the way. ☀
Why did you choose a job in tax?
I graduated from university with an accounting degree, but I didn’t think audit would suit me, so I decided to go into tax. The tax module was my favourite at university, even though it was also the most difficult! I liked the idea of the challenging and ever-changing nature of tax, and how it affects everybody in different ways.

Tax investigations seemed like a really interesting part of tax – and it hasn’t disappointed. It is hugely varied as we don’t cover just one aspect of tax. As a team, we work with various different types of client including individuals, partnerships and companies, who might have problems such as undisclosed offshore bank accounts or rental property.

The field of tax investigations doesn’t stand still. With HMRC cracking down on tax avoidance more than ever, we have to keep up-to-date with changes in the legislation and how they will affect our clients.

What was the application process like?
I’d heard really good things about the application process at Grant Thornton and in my experience it was a lot friendlier than some of the other applications I went through. I really felt like I was valued throughout the whole process.

The assessment centre was tough, but fair. I liked the fact that I was given a tour of the office that I would actually be working in. I also met the tax investigations team – this made me feel like Grant Thornton wanted to ensure that I would enjoy working there, as well as making sure I was the right fit for them.

Any advice about the application process?
I know everyone says it, but just be yourself. Be happy and friendly and really show the recruiter how much you want to work for the firm. Have loads of examples ready for the competency based questions, as you never know how much the interviewer will throw at you!

Also, do your research about the firm and in particular what it offers to the industry. Cross-selling between departments is important in big firms, so show the interviewer you know about the different service lines they offer.

What would you like to achieve in the future?
At the moment, I am concentrating on completing the CTA. I will start the training in June and will hopefully be finished (if I pass everything first time) next May. I really enjoy working in tax investigations so I will continue to do so once I qualify, improving my experience and knowledge as I progress with Grant Thornton.

What are the most stressful parts of the job?
Trying to study alongside your day job can be difficult. Sometimes you just want to relax in the evening and not think about tax! But putting yourself through professional training and exams gives a huge sense of achievement, as well as kick-starting your career.
I’m lucky: at Grant Thornton, we do all of our ATT and CTA training at our national training centre, Bradenham Manor. We work really hard during the day and get to enjoy ourselves by the bar at night. We have the same trainer throughout both qualifications so it’s consistent as well as being top quality training.

I feel like this training contributed to my success in my ATT results. I received three awards, two for receiving the highest overall results nationally and one for receiving the highest mark in the Business Compliance module.

Cross-selling between departments is important in big firms, so show the interviewer you know about the different service lines they offer.

What do you enjoy most about the job?
I get to meet with clients and HMRC fairly regularly, which is my favourite part of the job. It’s really interesting and as you can imagine you get to meet all sorts of characters! We are a national team so we travel all over the UK. Often we don’t know who the client is, or what they have done before we meet them, so you’ve got to be prepared for anything.

What are your main duties?
My day-to-day role varies as it is dependent on what kind of client I am currently working with. Typical duties include:
- Working with offshore banks to calculate undeclared income and gains.
- Drafting reports to be submitted to HMRC.
- Liaising with clients on a daily basis.
- Tax computations.
- Review of business accounts and profits.
- Technical research.
- Drafting eflashes and blogs for the website.

Is it a 9-5 job?
Pretty much. I’m generally in the office from 8.30am and have left by 6pm. Obviously if there is a deadline looming or something similar, I might have to stay later, but it’s not as often as you might think!

Evenings and weekends can be taken up with study and revision, which obviously increases around exam time, but it is really important to have regular breaks and still have a social life so you don’t overdo it!
Senior Profiles
Assistant Manager
Grant Thornton UK LLP

Caroline is involved in updating Grant Thornton’s UK tax practice for changes in legislation, HMRC practice and any other relevant changes. She works on a variety of UK taxes but maintains a focus on Corporate Taxation.

How I chose a career in tax
I read maths and philosophy at Oxford University, graduating in 2007. Towards the end of university, I decided it was time to explore career options. I chose accountancy because of the analytic rigour that it provides and because I wasn’t quite ready to give up working with numbers.

I applied for work experience at the biggest firm in Oxford, Grant Thornton, and spent three days in tax and one in audit. I really enjoyed my time in tax, preparing simple corporation tax computations and learning basic things like disallowing capital items. So, I decided to apply for a graduate job in corporate tax the following year.

Exams and a change of role
I gained my ACA qualification in the corporation tax department of Grant Thornton’s Oxford office, working predominantly on compliance but with some exposure to more interesting advisory projects. Shortly after qualifying, I moved to Durham for my husband’s work.

As there was no Grant Thornton tax office near Durham, a simple location transfer was not an option but I investigated the possibility of a role within the national technical support team. This meant two days a week in London, working from home the rest of the time. As well as suiting my logistical requirements, this new role was an exciting opportunity to improve my technical skills, so in May 2011 I accepted the job offer.

Following a year’s maternity leave from April 2012, I was keen to get back into the technical tax world and studying for my CTA qualification seemed like the perfect way to do that. I sat the Awareness and Advanced Corporation Tax Advisory papers in May 2013, just after returning to work, and the Owner-Managed Business Advisory paper in November 2013. With a welcome exemption from the case study, that completed my studies.

My current role
Working as an assistant manager in the technical support team provides a huge variety of work. Although my background is corporation tax and I still feel most
comfortable in that area, I have had the opportunity to work on capital gains tax for individuals, the new annual tax on enveloped dwellings legislation, some inheritance tax planning and employment tax matters.

I particularly enjoy getting involved in the policy elements of the job and relish the opportunity we have to be involved in shaping legislation.

There is also a great deal of variety in the type of technical work I cover, which includes:

- Responding to government consultations.
- Delivering Grant Thornton’s response to the Chancellor’s Budget and Autumn Statement.
- Developing tax planning opportunities.
- Providing technical updates to the rest of the firm, following legislative changes or changes in HMRC practice.
- Facilitating internal online tax learning sessions.
- Producing tax marketing material.
- Responding to technical queries from around the practice.
- Preparing internal guidance on new legislation, e.g. the general anti-abuse rule in 2013.
- Developing protocols to manage tax risk, e.g. preparing a flowchart for the new rules on controlled foreign companies.

As well as the technical work, there is a degree of project management, as we seek to create new systems to aid collaboration across the firm and implement new policies and procedures. There is also a large element of people management, as we have a rolling programme of secondments, with new secondees joining every three months.

**How it differs from a client-facing role**

It was strange at first, moving from a role servicing several external clients to one where my only client was the rest of the firm. Building an extensive internal network with key people across the practice helped me to think about the firm as a client – much like building a relationship with a finance director makes it easier to think of a company as a client.

There is also much more focus on current and future legislation, compared to my previous role, which was a largely backward-looking compliance one. I particularly enjoy getting involved in the policy elements of the job and relish the opportunity we have to be involved in shaping legislation. That said, it can be frustrating if our comments are not taken on board.

It is probably fair to say that the role is more flexible than a client-facing role, which fits perfectly with family life. With the exception of Budget and Autumn Statement days, there is much less urgency and stress than I experienced in my previous client-facing role. The added bonus is that I know exactly when the stressful days are going to be. Gone are the days when an urgent query comes in from a client at 3pm on Friday and needs dealing with before 9am on Monday!
Andrew’s job involves helping clients plan and manage their personal tax affairs. He discusses what he enjoys most about the role, and tells us what it took to get there.

Tax is an ever-changing maze of legislation, case law and guidance that is engrained in our everyday lives. So to be in a position to help clients understand and comply with their statutory obligations and arrange their tax affairs in the most appropriate way is incredibly rewarding.

Why did I choose a career in tax?
Having always enjoyed maths and business studies at school, I took accounting and finance at university and assumed I would end up working in some kind of accounting or audit role. Tax certainly wasn’t on my radar. But things don’t always pan out as you imagine, which with hindsight was actually a good thing.

After graduating, I was offered a temporary assignment with Lloyds TSB Private Banking. This particular arm of the business offered tax compliance services to a large number of the bank’s private clients. The role was largely an administrative function, but it gave me an insight into the world of personal tax, which I found very interesting.

Shortly after completing the contract I was offered a permanent position with my current employer, Ormerod Rutter, as a trainee personal tax adviser. I was excited by the prospect of being able to develop my knowledge and ultimately help other individuals, and felt this was an opportunity not to be missed.

Training
I was allocated a mentor, a small allocation of personal tax clients, and shown how to prepare their tax returns using information supplied by the client and our accounts department. This gave me a solid foundation, and over the years I was given more responsibility and exposed to more complex and varied work.

Qualifications
ATT
As soon as I started working I was eager to supplement my university studies and practical experience, and before long I had embarked on my first set of professional examinations with the Association of Taxation Technicians (ATT). The
ATT exams are the first rung of general tax examinations and cover personal and business taxes. There are different ways to study, and I chose distance learning, i.e. studying at home in my spare time using manuals supplied by a training provider. It does require an element of self-motivation, so it certainly helps if you enjoy learning! There was a lot to take in, but within a couple of years I had completed all of my exams and became a member of the ATT.

CTA
I’ve heard that some accountancy firms urge their employees to sit the next stage of their exams – to become a Chartered Tax Adviser (CTA) – as soon as they finish their ATT exams. While this may work for some, I was keen to get some more practical experience under my belt before attempting them, and my employer was fully supportive of this. So three years later, I started studying again. These exams covered all taxes, but at different levels (e.g. awareness and advisory) depending on chosen specialisms. My final paper was a case study on the interaction between taxes, but mainly focussed on the taxation of individuals, trusts and estates. These exams were particularly difficult and required a firm understanding of the relevant legislation and case law. Practical experience and attending external lectures also added to the necessary depth and breadth of knowledge. I have recently successfully completed the exams, and qualifying was certainly the highlight of my professional career so far.

But learning doesn’t stop after the exams, and as tax law is always changing it is essential to keep up-to-date with current developments.

Current role
My current role is split between personal tax compliance and tax planning.

Tax compliance
I have a varied portfolio of clients and am responsible for the completion of their annual self-assessment tax returns. We start preparation in April, just after the end of the tax year, and the filing deadline is the following 31 January. The lead up to this can be very busy!

This isn’t about form-filling – our software does that for us. It’s about understanding the situation and applying the correct law, with due consideration to any tax reliefs available and current HMRC guidance.

Clients’ circumstances can change all the time, so you never really know what to expect. For example, one year a client may hold an investment property and be receiving rental income. The following year, they may sell the property. The year after they may have been made redundant by their employer, or become self-employed, or emigrated. All of these have tax implications which need to be considered and properly declared.

Tax planning
While tax compliance is largely about looking back, the most enjoyable part of my role is planning for the future. That is, implementing the client’s objectives in the most tax efficient manner.

It could be an isolated issue, e.g. assessing the most appropriate way to draw funds from their business, or purchase a car. At the other extreme it may involve a more thorough analysis of the client’s overall circumstances, identifying their long-term plans and considering how these can be implemented in the most tax-efficient manner, for instance how best to pass their assets down to the next generation. However, any planning is likely to have multiple tax issues, such as Inheritance Tax, Income Tax, Capital Gains Tax, and also potentially Corporation Tax, VAT and Stamp Taxes. As such, any advice needs to be considered carefully.

Conclusion
Tax has been in the news a lot recently, what with MPs’ expenses, ‘house-flipping’, and the big multinationals apparently not paying their ‘fair share’ of tax. In some circumstances, anti-avoidance legislation is introduced to counter aggressive planning which is deemed ‘unacceptable’. However, taxpayers have the right to arrange their affairs in the most tax-efficient manner using whatever legitimate reliefs are available at the time, and as tax advisers it is our duty to ensure they pay the correct amount of tax within this framework.
Sarah has capitalised on her legal training at university with a successful career in Corporate Tax. She outlines the path she took to working in tax consultancy for one of the Big Four.

I studied law with French at university, spending an academic year studying in Belgium as part of the Erasmus programme. I joined PwC in October 2009, starting my chartered accountancy qualification at the same time. After passing my final accountancy exams in November 2012, I applied to sit the Chartered Tax Adviser (CTA) exams and I successfully passed these in January 2014, obtaining a distinction in the Taxation of Individuals paper and being awarded The Pat Cullinan Medal for the student who obtained the highest marks in Northern Ireland.

Why did you choose a career in tax? Though I ended up studying law almost by default, I really enjoyed my degree, especially the elements of criminal and family law. However when I got some practical experience (shadowing a barrister in an attempted murder case and working in a practice of solicitors specialising in family law), I realised that practising law was not the career for me. In my final year of university, I was interested in accountancy as an attractive career option. It could give me the experience I wanted: being able to work in a large organisation that offered an excellent training scheme and plenty of opportunities for the future.

When applying to PwC, I chose tax as the department I wanted to work in because I felt my skill set was best suited to this area. I was comfortable with and interested in working with tax legislation and interpreting case law. Undertaking the accountancy qualification enabled me to gain a good grounding on a wide range of business issues, which helps me understand the wider business issues that affect our clients. Obtaining the CTA qualification has allowed me to build upon the practical knowledge I have gained working in the tax department, and made me a well-rounded tax adviser.

What is a typical day like for you? I initially started off dealing with corporate tax compliance work. This involves drafting corporation tax computations and returns for submission to HMRC, along with communicating with our clients and HMRC to ensure that each company pays the right amount of tax at the right time. Our office deals with
a mixture of both owner-managed businesses and large groups of companies. I have been involved in managing the taxation affairs of a variety of these businesses and each of these brings different issues to consider. Working in the corporate tax compliance team gave me a good grounding as to the basics of corporation tax, which has proved invaluable for the work I am now doing.

I now work as part of our corporate tax consulting team and I maintain relationships with a portfolio of compliance clients, picking up on ad hoc issues or specific projects as they arise. I also currently do a lot of work on restructuring and mergers and acquisitions.

A typical day for me at the moment will begin with a cup of tea while I compile my ‘to-do’ list. Working in tax means there are always deadlines to be met so good prioritisation skills are key.

As I work within a larger team on each project, a typical day consists of several meetings to catch up on the progress of ongoing projects. Much of the rest of my time is spent researching, speaking to specialist tax experts, and preparing reports to analyse the tax impact of the transactions currently being undertaken by our clients.

As I am involved in tax consulting work, a lot of the work I perform requires implementation by legal teams, so I spend a lot of my time dealing with other teams and responding to their queries in order to progress the transaction for our client. If there is an international element to the transaction, we also need to take advice from our colleagues overseas and so I can also spend part of my day catching up with these overseas teams.

Working in tax consulting means there can be weeks which are busier than others, so you need to be flexible and prepared to put in some extra hours when a project is due to be completed.

What do you enjoy most about your job? While the job can be time pressured and demanding at times, there are many positives about working both in the profession and for PwC.

The work is challenging and you are constantly learning new things, whether through your own research or from being coached by more senior members of the team. I really enjoy working with a variety of highly qualified and motivated people who constantly seek to develop others. I am also involved in training junior members of staff, which I enjoy. It allows me to share my experiences with them and try to ensure they have the knowledge they need both from a technical and practical perspective.

Right from day one, I was involved in client work. In my time with PwC I have been involved in a variety of large projects, covering a wide range of issues. We are encouraged to form relationships with clients. Going to meet our clients and being involved in delivering the results they desire are parts of the job that I really enjoy.

Do you have any advice for anyone wanting to get into the industry? I will split my advice into two categories – study advice and practical advice.

In terms of study advice, I found both the accountancy and tax exams the most challenging I have ever undertaken. You really need to be prepared to put the hours in on top of your working week in order to pass, and also devote an appropriate amount of time to studying before the exams. It will be worth it once you have gained the qualification.

As for the practical advice, when you are in the office, don’t expect to be spoon-fed. Try to be inquisitive: ask questions and research areas you have not come across before. This will develop your understanding and demonstrate your willingness to learn. As tax is complex and constantly changing, it is essential to recognise what you do and don’t know, and seek advice where you are unsure. It is no bad thing to admit that you don’t know the answer, as long as you commit to finding it out.
Neil became fascinated by tax while studying law at university. After a spell of working in audit, he moved into Corporate Tax and has never looked back. He shares his experiences of working in corporate tax and answers the question: ‘why tax?’

I first came into contact with tax law when I was at university studying for a law degree. I was fascinated by the subject, more so than other areas of my degree.

Rather than start my career in tax, I chose to keep my options open and study for the ACA as an auditor at BDO. I have never regretted my time as an auditor; it was invaluable experience that gave me a real grounding in accountancy that I still use every day in my career. However, it was not long before I was attracted back to tax. After three and half years of being an auditor I decided to hang up my coloured pens and take a secondment in corporate tax. Almost immediately I felt at home and started studying for the CTA which I sat 10 months later.

My time in tax
My time in tax at BDO has been characterised by broad experience. I have worked with a variety of different sized clients across many industry sectors. Not only have I worked in practice, but I have had secondments to industry, including working for a large US multinational technology company and for spin out of a UK Plc as a temporary Group Tax Manager. My time working in industry reinforced my appreciation of the commercial aspects that play a role in deciding tax strategy. Clients want the commercially right answer, not always the purely technically right one.

By 2008 I decided to deepen my knowledge of international and cross-border tax issues given that more and more of my clients were operating cross-border. BDO has an extensive international network across 138 countries which is certainly attractive to me, as well as our clients. Therefore I pulled the study books out and started studying for the Advanced Diploma in International Tax. I did this at the same time as starting a family and so had my hands full to say the least. I completed my Diploma in 2012, achieving a prize in my last exam; a fitting way to finish my professional exam career (honestly that is the last one!).

Naturally people ask me: ‘why tax?’ It is the variety of the clients and the work that I enjoy. Some people imagine that it is a technical job pouring over legislation and case law.
There is certainly a significant element of this, but you cannot advise clients or reach a conclusion on the technical aspects without understanding the commercial aspects. This involves learning about a business’s industry, its plans and issues. It is the bringing together of the technical and commercial aspects that motivates me, as it allows me to get close to a business. I often look back on some meetings and realise that we spent more time talking about the business than tax.

Clients see real value when you mention something they had not thought of or that makes their life easier, there is a real sense of an achievement when you can do this. Clients usually don’t forget it either, which can make for a stronger working relationship; learning how to demonstrate and deliver client service has been a crucial part of my training at BDO.

Variety is a word that can be used to describe my ‘typical’ day. It is not uncommon for me to spend time on a dozen or more clients in a day, and more often than not something will come up that I was not expecting, which keeps me on my toes. Our recent merger with PKF will also throw up new and exciting challenges as the firm grows.

Current professional challenges
In constrained times, clients are increasingly focused on value. The challenge is to deliver on this at the same time as managing the financial fundamentals of providing a professional service. This is no different to many other businesses in the current economic environment, but professional service businesses have a raft of compliance and regulatory issues to deal with that clients are often completely unaware of.

Clients increasingly expect instant replies, which makes some days very busy and requires superhuman skills in juggling and managing expectations.

You often hear the comment that tax legislation is too complex and this is true. Consequently, when providing advice, it is necessary to make sure the client is not inadvertently caught by some anti-avoidance rule. Therefore a lot of time can be spent going through legislation only to conclude a particular rule is ‘not applicable’.

Advice on a career
In the tax profession, whether you are in practice or industry, you are providing a service. It could be to a client or an internal team. Therefore it is important to remember it is not just about the advice you provide, although you need to be right, but how you provide it that counts. The quality of your service is often what you are remembered for and at BDO we are committed to providing exceptional client service.

For someone joining the profession in practice I would say it is never too early to start building your ‘work winning’ skills, whether from existing or new clients. As an individual you will be more valuable when it comes to promotion time and there is a real buzz when you win new clients.

Finally, get as broad experience as you can. Involve yourself with as many different clients and situations as you can. Not only does this make you a more rounded professional, but it makes your career more interesting.
Finding the Right Job
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what grades do I need?
EDUCATION AND SKILLS

What do you need in order to enter the tax profession? Luckily, there are a number of routes available to those wanting to work in the industry and these are open to people from a variety of backgrounds. Read on to find out more.

Taxation presents many diverse career opportunities for those from a variety of backgrounds. There is, arguably, a greater movement of tax specialists between the broad sectors of commerce, industry, public practice, the legal profession and HM Revenue & Customs than with any other professional discipline. Given this, there are several different ladders that can be climbed both into and within the profession.

DIRECT ENTRY INTO TAX
As school leaver schemes are becoming more common amongst larger recruiters, it is increasingly easy to train to be a tax professional without a degree. To enter these competitive programmes, you will need ABB at A level in any subject and at least a B in GCSE Maths and English (or equivalents).

In practice, however, most entering the large accountancy firms do so via graduate training schemes, which require a strong academic background and minimum of 2:1 degree. Fortunately, it doesn’t need to be a mathematics or finance related degree – a variety of backgrounds, including humanities and languages, enable you to enter the tax profession.

Routes into a tax career:
1. Apply to work as a tax trainee: this could be in an accountants’ or solicitors’ practice, a clearing bank, a tax consultancy, or an in-house tax department in commerce or industry. Entry qualifications vary but for the Big Four accountancy firms a minimum of a 2:1 degree and 300 UCAS points are required.
2. Register with the ATT, pass the examination and, once you have two years’ current tax experience, become a member of the Association.
3. Alternatively you may wish to take an ATT examination in a specific area of taxation, leading to the award of a Certificate of Competency.
4. To progress further: register with the CIOT, sit the CTA exam and become a member in due course. You will be entitled to use the designatory letters CTA and the practising title Chartered Tax Adviser.

INDIRECT ENTRY INTO TAX
For those who already possess a professional qualification and who wish to specialise in tax. If you qualify as a UK accountant or lawyer, you can then specialise in tax. For example,
passing the Legal Practice Course will entitle you to Confirmation of Eligibility to sit the Institute’s CTA exam and a credit against the Law E-Assessment.

Register with the CIOT, pass the CTA examination and provided that you have three years’ relevant professional experience, you can become a member of the CIOT. You will be entitled to use the designatory letters CTA and the practising title Chartered Tax Adviser.

THE ATT

Entry requirements
To register as a student you must be at least 16 years old. To enable you to pass the examination you will need a reasonable standard of English language and mathematics. Many of you reading this guide will be studying for a degree or have already obtained one; however, there are no specific qualifications required for registration as an ATT student.

Student registration
You should be registered with the ATT at least six months in advance of the first written examination session you intend to sit (exam sessions are in May and November). The E-Assessments in Law and Professional Responsibilities & Ethics are held all year round. In order to register you need to:
1. Obtain and complete the appropriate online registration from the ATT.
2. Obtain the name of a sponsor on the online application. The sponsor’s role is to certify that you are known to them, that the details on the form are true and correct and that they recommend you as a fit and proper person for studentship. For details of acceptable sponsors please obtain a copy of the ATT prospectus.
3. Pay the appropriate fee over the internet.

Student registration is valid for five years in the first instance.

THE CIOT

Entry requirements
In order to become a student of the Institute you need the necessary qualifications to obtain a Confirmation of Eligibility. Those who have completed the ATT’s examination requirements for membership are automatically granted eligibility; alternatively it can be applied for by candidates who have passed the final examinations of ICAEW, ACCA, ICAS, ICAI, CIMA, or qualified as a solicitor or barrister. For a full list of qualifications which grant a Confirmation of Eligibility for the CTA examination please see the CTA prospectus.

Student registration
You must be registered for at least six months in advance of the first written examination session you intend to sit (exam sessions are in May and November). In order to register you need to:
1. Obtain a Confirmation of Eligibility either by enquiring to the Institute or from the Students & Qualifications section of the CIOT website at www.tax.org.uk
2. Complete the online form with the appropriate fee and documentary evidence to support your application for a Confirmation of Eligibility (for example if you have passed the Legal Practice Course you would submit a photocopy of your certificate).

Although it is possible to register as a student without meeting the Confirmation of Eligibility requirements, you would not be permitted to sit the examination until you had obtained a Confirmation of Eligibility. Student registration is valid for three years in the first instance.
careers in tax:  
CHOOSING AN EMPLOYER

It’s not always easy knowing what type of company to join, or where you’ll fit in best. This article outlines the main types of tax employer, and what kinds of work you could do in each, to help you make the best decision right from the start.

Where do I start?
As a graduate, tax has numerous points of entry. The vast majority of high-level university graduates will join one of the Big Four professional services firms – EY, PwC, KPMG and Deloitte.

The Big Four firms all have structured training programmes with a definitive progression route to director or partner, and one of the attractive aspects of this route is sponsorship whilst you obtain your qualifications. Consequently, starting out with one of the major public accountancy firms is an obvious choice for the majority of graduates.

There are four main qualifications for tax professionals – Chartered Tax Adviser (CTA), Association of Chartered Accountants (ACA), Association of Chartered Certified Accountants (ACCA) and Association of Tax Technicians (ATT). The Big Four will usually sponsor and support you through ACA and/or CTA.

Even though the Big Four are the leading tax practices, there are other accountancy firms that offer excellent structure, training and progression. Firms such as Grant Thornton and BDO, often referred to as ‘mid-tier’, are an option for you as a graduate moving into tax. As with the Big Four, these firms will support and often sponsor you through your tax qualifications.

What if I don’t want to work for an accountancy firm?
There is no denying the majority of new graduates will start out with the Big Four or top-tier accountancy firms, but opportunities do exist with ‘in-house’ tax departments. It should be remembered, that in order to get your ACA you must satisfy certain requirements, such as three years’ exposure within professional accountancy. By contrast, the CTA, ATT and ACCA and some other qualifications can be completed by anyone with or without a set amount of experience in tax or accountancy.

Outside accountancy firms and in-house tax departments there are opportunities to start your career from a legal domain. This will mean specialising in tax and qualifying as a solicitor first (except for at some of the larger firms where CTA training may be possible).

The majority of new graduates will start with the Big Four, but opportunities do exist with ‘in-house’ tax departments.

Following your qualifications, the opportunity to move up towards partner and/or move in-house to work in the tax field is definitely possible. In fact, across Europe and outside the UK, the vast majority of tax professionals start out as qualified solicitors as opposed to qualified accountants.

What will I do?
The work you will do within tax will vary depending on your chosen route.

Big Four
As previously mentioned, the Big Four offer a very structured and supportive road to
Choosing an Employer

Graduates. Starting out you will usually be asked to state a preference as to what area of tax you are interested in working in (Financial Services, Large Corporate, Indirect Tax, Employment Tax, and Private Client amongst others) and you will then progress within these areas to further your knowledge. The Big Four do offer a rotation system, which gives you exposure to different areas within tax (for example, you could work for six months in Indirect Tax and then rotate to another department).

Mid-tier
Mid-tier firms will offer a very similar path as the Big Four, although they are not as large or specialised in structure. Once again you will be asked to elect a preferred area of tax, working in this area throughout the three years needed to gain your qualification.

In-house
Working in-house will be far less structured than at one of the accountancy firms. Quite often the work you will be doing will be more autonomous, with less guidance. Rather than being given work to complete, the onus will often be on you to build your profile and the profile of tax within the business. Arguably, the benefits are that you will be more commercially aware and you will see tax projects from start to finish, rather than just small parts of a larger project.

It is important to remember that if you start your career in an accountancy firm, systems and procedures are in place to allow you to study and complete your exams with the minimum amount of disruption. Often with in-house tax departments the expectation to study, take your exams and ensure your day-to-day work is not affected will fall to you directly. That said, larger companies such as FTSE20 organisations are becoming more equipped to provide the same support available within the accountancy firms.

To find out more about where your career in tax could take you, take a look at the article ‘Areas of work’ on page 10.
In an economy which is coming out of recession, Corporation Tax (or corporate tax) is suddenly in the spotlight again. In this article we look at what corporate tax is, and the types of role it encompasses.

**So what is corporate tax?**

Corporate tax is a direct tax that HMRC describes as follows: ‘Corporation Tax is a tax on the taxable profits of limited companies and some organisations including clubs, societies, associations, co-operatives, charities and other unincorporated bodies’. What is important is that it is paid on profits rather than turnover. As the old accounting saying goes: ‘turnover for vanity, profit for sanity’. Most people don’t appreciate that large businesses can have huge turnovers but actually be loss making. This is the crux of much of the media attention around the tax affairs of companies like Starbucks and Amazon at the moment.

Any company or organisation which is based in the UK has to pay Corporation Tax on all their taxable profits – no matter where in the world those profits arise. Companies which are based overseas but operate in the UK – perhaps they have a branch or office here, but are headquartered abroad – only pay UK corporate tax on the profits arising from the trade in the UK.

**Reporting corporate tax**

It is not enough for a company to simply pay over its corporate tax to HMRC – the company also has to report its tax liability and the supporting calculations. Unfortunately, HMRC like to have proof, and won’t accept a guess or estimate of what the tax due might be! These calculations are called returns. The company also has to show in its accounts that it has made provisions from its profits to pay for the tax. This is the most basic way that a career in corporate tax begins, as someone has to analyse the company’s accounts, review its income and expenditure and work out what constitutes a profit for tax purposes. This is called tax reporting and tax compliance (called so because it is being ‘compliant’ with tax legislation).

It is not enough for a company to simply pay over its corporate tax to HMRC – the company also has to report its tax liability and the supporting calculations.

**At graduate level**

So how does this affect you? Many tax professionals make their careers from tax reporting and compliance. They train in accountancy firms or within in-house tax teams in large companies or banks. Usually they complete a qualification such as the ACA, ICAS, ATT or CTA or a combination of them. Graduates training in corporate tax in accountancy firms usually start off by learning how to do tax calculations and tax returns. Even if they work in advisory teams, they usually have to complete some part of their training in compliance. As they become more experienced they move on to reviewing the work of more junior staff and then on to managing teams and projects.

At graduate level
So how does this affect you? Many tax professionals make their careers from tax reporting and compliance. They train in accountancy firms or within in-house tax teams in large companies or banks. Usually they complete a qualification such as the ACA, ICAS, ATT or CTA or a combination of them. Graduates training in corporate tax in accountancy firms usually start off by learning how to do tax calculations and tax returns. Even if they work in advisory teams, they usually have to complete some part of their training in compliance. As they become more experienced they move on to reviewing the work of more junior staff and then on to managing teams and projects.

Some of the larger firms such as the Big Four have compliance centres which prepare the basic computations – some of these centres are in the UK and some are abroad. Often as a trainee in a Big Four firm you will complete...
a secondment or work placement in a compliance centre.

**Transferring between big and small firms**

It is not just large companies that pay corporate tax – any UK resident company that makes a taxable profit has to pay. So even small businesses such as your local takeaway or drycleaners may have to file a corporate tax return and pay corporate tax. These businesses also need tax advice, so if you don’t like the idea of working for a large international accountancy firm you could still have a career in tax working in a smaller local practice.

Luckily, tax experience is transferable, so if you start your career in a small practice but find yourself beckoned by the bright lights of a big city, you can always look at moving to a larger practice once you qualify. Similarly, many people who train in large firms later decide that they want to deal with smaller local businesses. Others decide that instead of advising a multitude of clients they would rather work in-house within a company and help it to get its tax right. In fact, being a tax adviser is rather like being a doctor – you can choose the type of specialism like general practice or surgery to suit your personality and aptitude.

Graduates looking at starting their career in a law firm can complete a ‘seat’ in corporate tax to help them decide if this is what they want to specialise in. Tax lawyers help companies to calculate the tax due on transactions, such as the sale of one company to another. They look at the ‘due diligence’ of the transaction, making sure that the sale is done in a legal way and that all tax is accounted for. They also advise on points of law related to tax (there are over 9,000 statutes relating to tax, so there is plenty to advise on).

**Further specialisation**

Corporate tax advisers can develop specialisms such as capital allowances, mergers and acquisitions, research and development (R&D) or transfer pricing. R&D, for example, is linked to government backed schemes to try and create innovation in the UK. HMRC gives tax relief for companies which spend money on researching and developing new products or processes which could in future add value to the UK economy. R&D specialists help companies to claim these reliefs.

**Challenges, skills and incentives**

One of the key reasons people decide to start a career in tax, and why they remain in the profession, is that tax changes all the time. The government changes tax legislation to take account of changes in the UK and global economy and also changes legislation to close loopholes. Tax advisers make their money by advising businesses of these changes and how they affect them. A key attribute of being a tax adviser is the ability to communicate with clients, business leaders and the team that you work with. It is not just verbal communication, but the ability to write clear reports covering complex points of tax law in such a way that the client understands how it affects their business. As your career progresses you may also need to develop sales skills to pitch to businesses for their tax work.

Ultimately, a career in corporate tax can lead to partnership in an accountancy or law firm, or a Head of Tax role in industry. As accountancy firms become increasingly accommodating to lifestyle requirements, the modern corporate tax specialist can have the best of both worlds: a lucrative professional role which can be comfortably balanced with family or other external commitments.

**Georgiana Head** trained in taxation and has worked in taxation recruitment for 16 years. She is a frequent contributor to the tax press and runs a recruitment consultancy, Georgiana Head Recruitment.
how to secure
TAX INTERNSHIPS

With the increasing pressure of university fees and living costs, many students have to work over the summer period. Securing an internship that is relevant to your career goals and life aspirations can give insight into your desired career – to ‘try before you buy’ – and could also lead to gaining a graduate role.

So, where to begin?
There are a number of tax internships available in the market every year which usually last 6-10 weeks. If you want a career in tax then securing one of these roles will give you real insight into what a career would entail. No matter how much you read or talk to people, actual experience is the most valuable asset in helping you to make that enormous, daunting decision.

By completing an internship, not only are you gaining valuable insight into making the right career decision, you will also be:
• Gaining valuable work experience.
• Gaining experience of both interviews and assessment days.
• Possibly securing a graduate position.
• Getting paid! Win-win!

Next steps
Now that you have decided to secure an internship, you will need to start thinking about the places you want to work and experiences you want to gain.

The best piece of advice at this point is to research, research and research! Most employers will open their internship opportunities in the September prior to the internship starting. You will therefore need to begin your research a year before the internship starts. To help kick-start your search:
• Speak to your careers service – they will hold valuable information as well as personal insights into companies you may wish to apply to.
• Look on the internet – Inside Careers is one of several graduate jobs boards that posts internship opportunities. You should also check the websites of your desired employers for vacancies.
• Speak to second and third year students at your university – they may have experience of completing an internship and can steer you in the right direction.
• Attend careers fairs and events – many graduate recruiters also offer internships.
• Finally, don’t be afraid to contact employers directly for information, as they may hold insight days.

What an internship might involve
A tax internship will enable you to gain a general understanding of tax, develop new skills and build your commercial awareness, plus you will get excellent networking opportunities with recent graduates, managers and partners.

You could be working with colleagues in other business lines to provide the support and advice required by our clients. Your role would
How to Secure Tax Internships

be to assist the team with their day-to-day client work, and this could include:
• Preparation of company and personal tax returns.
• Provision of advice to current client base.
• Preparation of engagement letters and fee proposals.
• Attendance at client and internal meetings.
• Gaining a better understanding of the firm’s processes (e.g. winning work, the subsequent engagement, working with the client and finally billing).
• On-the-job training and attending courses.

APPLYING AND GETTING THE JOB
It’s worth bearing in mind that, in many ways, the processes for applying for an internship and a graduate job are similar.

Before the interview
Preparation is key. List all the skills and behaviours required for the role. This will highlight the job’s duties and responsibilities. Use this to identify the skills and behaviours that are required for the role and are therefore likely to be assessed. For each competency, skill and behaviour think of specific examples of situations in which you have demonstrated these attributes. Have these examples in your mind during the interview, so that you are able to refer to them when the situation arises. However, avoid preparing ‘model’ answers as this may cause you to provide responses that do not completely answer the specific question being asked.

Use techniques such as the STAR model in preparing for your interview. It is also useful to keep in mind when responding to questions, as it provides a logical structure to your answer. The STAR model describes the following:
• Situation: the context of your example
• Task: what you had to do
• Action: what you did; how and why you did it
• Result: the outcome.

During the interview
Interviewers are looking for certain skills for a particular job, but personality is also important, so be yourself. Unless specifically told otherwise, wear a suit/business attire. It’s much better to be overdressed than underdressed and it shows you’re serious about the job.

Ensure that you listen carefully and fully understand the question and what is required before responding. Do not feel that you have to immediately jump in to responding to a question. The interviewer is interested in you and your suitability for the role. When providing an example it is therefore important to demonstrate what you personally did in that situation. Use genuine examples and be prepared to have your examples explored in more depth. Be specific in your responses by providing clear, concise and informative responses.

Yohanna Wilson is National Recruitment Assistant at Mazars.
The Institute & Qualifications
The Chartered Institute of Taxation (CIOT) is the leading professional body in the UK for advisers dealing with all aspects of taxation. Read about the organisation, its history, goals and the benefits of CIOT membership.

The Chartered Institute of Taxation (CIOT) is the senior professional body in the United Kingdom concerned solely with all aspects of taxation. With a membership based broadly across the professions and across occupations in industry, commerce, the public sector and the taxation authorities, the bond between members, whether they are salaried employees, partners in large professional firms, or sole traders, is a common interest in taxation.

The CIOT was founded in 1930, achieved charitable status in 1981 and was granted its Royal Charter in 1994. The Institute’s purpose, as laid down in its governing articles, is to: advance public education in, and promote the study of, the administration and practice of taxation. The grant of the Charter by Her Majesty the Queen in April 1994 has been the event of greatest significance in the Institute’s history. The Charter is formal recognition that the practice of taxation has become a separate profession.

By setting the highest standards of excellence and integrity the Institute’s aim is to continue to be the leading UK body for tax professionals. Education is a major part of this objective.

The Institute’s first examination was held in 1932 and consisted of four papers. The British College of Accountancy commented that the examinations were too hard and so an intermediate exam was introduced. This system of intermediate and final examinations existed until 1989. At that time The Association of Taxation Technicians was established and its examinations took the place of the old Institute’s Intermediate examination.

Completing the ATT examination is one way of qualifying for Confirmation of Eligibility,
which is a prerequisite to sit the examination and then to advance to membership status of the Institute.

The Advanced Diploma in International Taxation (ADIT) qualification was introduced in 2003, in recognition of the demand for a specialist diploma to meet the needs of international tax practitioners in the corporate area. Just as the CTA qualification indicates that the individual has a certain level of competence in UK tax matters, so the diploma indicates a high level of competence in international taxation. Completion of the ADIT examination also entitles students to apply for Confirmation of Eligibility for the CTA examination, as well as an exemption from one of the tax papers.

The letters ATII and FTII to denote Associates and Fellows of the Institute respectively had been in use since 1935, until September 2002 when they were replaced with the new designatory initials, CTA and CTA (Fellow). This was to reflect the fact that Members of the Institute may use the practise title of 'Chartered Tax Adviser', as granted by the Privy Council in September 1997.

Management of the Institute
The Institute is governed by its council, which delegates much of the detailed work to committees. All the work of the Institute’s council and committee members is voluntary.

The most important of these, which demonstrate the key roles of the Institute, are as follows:

Education Committee
The Education Committee is responsible for all the training and educational activities of the Institute including the examination syllabus.

Examination Committee
Responsible for the delivery of the examinations and the examination results.

Membership Committee
The Membership Committee is responsible for ensuring that the Institute continues to meet the needs of its members, including the administration of the branch network.

Technical Committee
The Technical Committee is responsible for consulting with, and making representations to, government and revenue authorities on current and future legislation. A number of technical sub-committees made up of experts in their own fields report to the committee.

One of their tasks is to go through the annual Finance Bill line by line in the limited time available while the bill is before parliament. Weaknesses and anomalies in legislation and drafting are identified and representations are made appropriately.

The Institute’s influence on direct tax administration in the last 70 years is inestimable. There can hardly be a single measure on which its comments have not been taken into account.

Membership
Membership of the Institute is made up of Associates (CTAs), and Fellows (CTA (Fellow)). These members include tax specialists running their own practices, tax barristers, those who work for law and accountancy firms, including most of the UK’s leading tax experts, and HM Revenue & Customs and other government personnel.

Professional Standards Committee
Responsible for CIOT members professional rules, standards and supporting material.

Ethics, discipline and support
The CIOT provides its members with a framework of ethical standards and practice guidelines. Members have the opportunity to gain direct access to tax counsel through the special advocacy scheme. The Institute
also provides a support service with regard to professional and personal issues, including counselling to assist members in trouble.

**Continuing professional development**
The Institute organises two weekend residential update conferences, one-day conferences on Indirect and International Indirect Tax and on the Finance Bill, all on an annual basis.

Members also have the opportunity for participation in technical and social activities organised by the Institute’s branches, situated in the UK and abroad.

**Publications and communications**
The Institute publishes its own monthly journal, *Tax Adviser*, and the manuals *Essential Law for Tax Practitioners*, *Essential Accounting for the Tax Practitioner* and *Professional Responsibilities and Ethics for the Tax Practitioner*.

All members and students receive *Tax Adviser*, which includes technical articles, current tax notes, details of recent tax cases and news from the Institute and Association. Members are also provided with annotated copies of the annual Finance Act or Acts, and an annotated copy of other tax Acts or publications as the Council may decide (this currently includes a copy of *Tolley’s Tax Guide*).

Periodically students are sent a link to the latest student newsletter on the website with relevant information for the exam and other topics of interest. Students are alerted by email that an updated version is available.

**Careers**
Although the Institute does not employ taxation trainees or tax advisers directly, it aims to promote taxation as a career. This is achieved through advertising, attending careers fairs and supplying free careers literature to any interested parties.

**Library**
Members and students have use of the Institute’s Tony Arnold Library, which is situated at King’s College London, including access to theses and bodies of work written by successful candidates for Fellowship and a number of online information databases. This includes access to (and an entry in) an online directory of Chartered Tax Advisers, showing all Institute members and their areas of specialisation.

For further information, please contact:

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education@ciot.org.uk
www.tax.org.uk

The Association of Taxation Technicians (ATT) sets the benchmark in technical education and qualification for taxation technicians. It is the leading professional body for qualified taxation technicians who specialise in complying with UK tax obligations, compliance services and related activities.

The ATT is the leading professional body for those providing tax compliance services and related activities in the UK. Our members are qualified by examination and practical experience to assist individuals and businesses in complying with their tax obligations. Members come from varied backgrounds and with very different prior experience.

The ATT was formed in 1989 to provide a qualification for those engaged in tax compliance. The creation of the Association grew out of the development of taxation as an independent professional activity in its own right and the clear need for a qualification specifically related to the field of tax compliance.

The Association’s examination provides an excellent basis in UK taxation together with the relevant law and accountancy principles. A successful examinee – who also fulfils the practical experience criterion – acquires through membership of the Association the qualification ‘Taxation Technician’ and use of the designatory letters ATT. Fellowship of the ATT denotes the letters ATT (Fellow). The ATT qualification provides a solid foundation from which to build a future career in taxation or related fields.

Management of the Association
The affairs of the Association are directed and managed by a council, supported by committees and working parties. The largest is the Member Steering Group, one of whose primary aims is to ensure that the Association is responsive to the needs of present and future members, those who employ them and those who use their services. Members of the council and the committees give considerable amounts of their time to the Association, on a voluntary basis.

Membership
An increasing number of members are using their ATT qualification to practise in their own right and to provide taxation compliance services directly to the public.

Since admitting its first members in January 1990, the Association’s growth in membership has exceeded all expectations. Many members hold a qualification from another professional body and have seen the ATT as a natural addition. The largest source of members, however, comprises those engaged in tax compliance. Increasingly, the Association is recognised as the professional body for this growing group of tax practitioners.

Since 1 January 2011 members of the ATT who have obtained 10 years’ membership have been able to apply to become Fellows of the ATT using the post nominals ATT (Fellow) and the title Taxation Technician (Fellow).

Ethics, discipline and support
All members are subject to an ethical code that governs their professional conduct. Reported breaches of the code, or failings in the quality of service, are referred to the Taxation Disciplinary Board. This is an independent organisation established by the Association and the Chartered Institute of Taxation (CIOT) to handle all complaints against members of both bodies. If the alleged breach of ethics or standards is established by the Disciplinary Committee of the Taxation Disciplinary Board it can
impose penalties or, in a serious case, exclusion from membership.

ATT members have direct professional access to members of the General Council of the Bar in England and Wales, the faculty of Advocates in Scotland and members of the General Council of the Bar in Northern Ireland. Members also have access to a counselling service with regard to professional and personal issues.

**Continuing professional development**
The Association organises a yearly members’ conference that is taken to different venues around the UK as well as a number of one-day and half-day seminars. The Association also offers two student training conferences each year, run in spring and autumn in preparation for the May and November examination sessions. These are held in conjunction with The CIOT.

The Association also has branches throughout the UK, catering to the requirements of the members and students within their areas with technical and social activities.

**Publications and communications**
The Association publishes, with the CIOT, a monthly journal called *Tax Adviser* and the manual *Essential Accounting for the Tax Practitioners*. In addition to this, the Association publishes the *Essential Law for Tax Practitioners* and the *Professional Responsibilities and Ethics* manuals, which form the basis for the Law and Professional Responsibilities and Ethics E-Assessments.

*Tax Adviser*, a journal which all members receive as one of the benefits of membership, includes technical articles, current tax notes, details of recent tax cases and news from the Institute and Association. Members also receive an annotated copy of the annual Finance Act or Acts, an annotated copy of other tax acts or publications as the council may decide (this currently includes a copy of *Tolley’s Tax Guide*).

The Association communicates regularly with its membership and its students through the website and by email and through the monthly ATT Members’ News and quarterly Students’ Newsletter, emailed to all registered students. Newworthy items and technical topics of note are released to the professional press and general media.

**Library**
Members have use of the Institute’s Tony Arnold Library, which is situated at King’s College, London, including access to theses and bodies of work written by successful candidates for CIOT Fellowship and a number of online databases.

**Higher Apprenticeship programme**
The ATT has worked with other professional bodies and employers to create a new Higher Apprenticeship programme in tax which is closely aligned with the requirements of the existing ATT professional qualification, enabling Apprentices to secure that professional award as part of their Apprenticeship. The programme will provide employers with a new model for recruitment and development from a broad, diverse talent pool, particularly aimed at young people leaving school or college aged 18. The new programme will equip apprentices with the range of technical knowledge, broader business skills and competencies they need to be productive employees in the professional services.

If you have any other queries, contact higherapprenticeship@att.org.uk

**Find out more**
For further information, please contact: The Association of Taxation Technicians
1st Floor Artillery House
11-19 Artillery Row
London SW1P 1RT
T: 020 7340 0550
info@att.org.uk

You can find out more about the ATT online.

[www.att.org.uk](http://www.att.org.uk)
[www.facebook.com/ourATT](http://www.facebook.com/ourATT)
[www.twitter.com/attstudent](http://www.twitter.com/attstudent)

what’s involved in TAX EXAMS?

Passing the Association of Taxation Technicians (ATT) and the Chartered Tax Adviser (CTA) examinations are important steps to becoming a successful taxation professional. Find out more about the different exam routes and what they require.

Examination pass mark
The pass mark for each CTA and ATT examination paper is 50% of the total marks. Candidates who receive a mark of 50% in any paper will be awarded a credit in that paper. It is not necessary to sit all the papers at the same sitting (although you may if you wish). The two E-Assessments can be sat separately. You will be able to sit the E-Assessments at a time of your choosing at examination centres throughout the UK. You will be asked to answer 60 questions on a variety of multiple choice and multiple response formats, in some cases related to a practical scenario. Alternative questions for Scots Law candidates will be provided where appropriate. To pass the paper, 40 or more questions out of 60 must be answered correctly.

Important CTA and ATT exam information
The written examination is held each year in May and November. You need to be registered as a student with us for at least six months before the first written examination you intend to sit, however you can sit the E-Assessments 21 working days after your registration has been confirmed. You should be registered by:
• 30 April for the November examination
• 31 October for the May examination of the following year.

You can register as a student and enter for the exams online via the CTA (www.tax.org.uk) and ATT (www.att.org.uk) websites. You are not automatically entered for the exams when you register as a student. The last date for submitting an examination entry is as follows:
• 28 February for the May examination
• 31 August for the November examination.

In exceptional circumstances the Institute and Association may, at its absolute discretion, accept an application for late entry (up to one calendar month after the initial deadline) on payment of an additional fee, currently £100. The papers can be sat in any order you wish.

CTA
The CTA examination is a modular examination structure. There are two sittings of the examination in May and November of each year.

On registering with the CIOT you must register as either a Direct or an Indirect Tax student.

If you are planning on sitting the Indirect Tax route then you will have to follow a specific examination route.

You are required to sit four papers on taxation. Three of these are three and a quarter hours in length (this includes 15 minutes of pre-examination reading time).

Please note the Awareness paper is only three hours in length and does not include any pre-examination reading time.

The four taxation papers are as follows:
• Two Advisory papers
• One Awareness paper
• One Application and Interaction paper.

In addition there are two one-hour E-Assessments, one on Professional Responsibilities & Ethics and one on Law.

Both E-Assessments must be passed before applying to sit for your final written paper(s).
CTA Direct Tax Route Examinations

You choose three modules from the Awareness paper – these cannot be the same as the corresponding Advisory papers chosen or credits awarded for the Advisory papers (three hours in length).

You choose two Advisory papers (three hours in length plus 15 minutes reading time). You are unable to choose the two VAT Advisory papers (VAT on UK Domestic Transactions, IPT & SDLT and VAT on Cross-Border Transactions & Customs Duties) on the direct tax route. If you wish to sit these two VAT Advisory papers then you will follow the indirect tax route examination structure.

You choose one Application and Interaction case study (three hours plus 15 minutes reading time)

You take two E-Assessments (one hour in length). These must be completed before you are able to enter for your last written paper.
CTA Indirect Tax Route Examinations

You take three modules from the Awareness paper: two compulsory and one a choice between Taxation of Unincorporated Businesses or Corporation Tax (three hours in length).

You take two Advisory papers (three hours in length plus 15 minutes reading time).

You take one Application and Interaction case study (three hours in length plus 15 minutes reading time).

You take two E-Assessments (one hour in length).

Conditions:
1. You can apply to sit the Advisory and Application & Interaction papers first providing you are also sitting the Awareness paper at the same time.
   a. If you fail all papers entered, you must pass the Awareness paper first in order to be able to re-sit the others.
   b. If you pass any paper but fail the Awareness, the passes will be valid for five sittings thereafter, during which you must complete the remaining exams, including the E-Assessments.
2. If you hold certain other professional and academic qualifications, condition one would be irrelevant and you can sit any of the written examinations. Details of such qualifications can be found on the CIOT website under the Indirect Tax route information.
ACA CTA Joint Programme

This new ACA CTA Joint Programme enables you to become an ICAEW Chartered Accountant and Chartered Tax Adviser in three to four years providing you have met the criteria for membership, which includes undertaking relevant professional work experience.

It has been designed specifically for students who want to specialise in tax. The programme offers two routes through which you can either specialise in the tax affairs of FTSE 350 companies (or other large corporates), or in indirect tax, from the start of your training. This programme can be undertaken by both new ACA students and current students who have not yet completed the ACA Professional Level.

Study route
A typical study route to completing the ACA CTA Joint Programme is outlined in the diagram on the facing page. On completion of steps 1-5, all exam requirements for both qualifications will be satisfied.

The two routes

Taxation of Major Corporates
To achieve both the ACA and CTA qualifications, you must study and pass 14 of the 15 ACA modules as well as the other components of the ACA. You will not sit the Professional Level Business Planning: Taxation module. You will sit the new Taxation of Major Corporates Paper designed specifically for this Joint Programme. You will also sit one additional CIOT paper as detailed below:

- One existing CTA Advisory paper (excluding Advanced Corporation Tax); or
- The CTA Application and Interaction Case Study; or
- An Advanced Diploma in International Taxation (ADIT) Paper, either Paper II UK or Paper II USA.
- And the Professional Responsibilities & Ethics E-Assessment.

Indirect Taxation
To achieve both the ACA and CTA qualifications, you must study and pass 14 of the 15 ACA modules as well as the other components of the ACA. You will not sit the Professional Level Business Planning: Taxation module but will sit:

- CTA Advisory Paper: VAT on UK Domestic Transactions, IPT & SDLT; and
- Professional Responsibilities & Ethics E-Assessment.

Extra information
You will continue to study for the ACA and CTA qualifications with your selected tuition provider. The Taxation of Major Corporates examination will be available to sit during the ACA Advanced Level exam sessions in July and November (starting from July 2014). The Taxation of Major Corporates paper will be sat at the same time as the ACA Advanced Level module exams. The CIOT papers, required for students to achieve the CTA qualification, can be sat at the CTA exam
sittings in May and November. The ADIT Paper is sat in June and December.

Registration
You will need to register as an ACA student with ICAEW. When you have your ACA student number, you can register with the CIOT and become a student on the ACA CTA Joint Programme. You will be asked to submit your ACA student registration as confirmation of eligibility to the CIOT.

ACA CTA Joint Programme Exam Structure

- ACA Certificate Level modules
- CTA Professional Responsibilities & Ethics examination (must pass before final CIOT examination)
- ACA Professional Level modules (except Business Planning: Taxations)
- ACA Advanced Level modules and first choice CIOT examination
- Final choice CIOT examination from a prescribed selection
ATT

This is a modular structure offering a choice from six free-standing Certificates of Competency, so if a candidate works wholly in, for example, personal tax compliance they will be able to take an examination in that topic only. This will lead to the award of a Certificate of Competency in that topic.

For full membership, three written papers must be passed together with the two E-Assessments, and the experience requirements must be satisfied.

The Certificate papers are as follows with law, ethics and accounting issues examined in each paper, determined by their relevance to that paper. Each written Certificate paper examination is three and a quarter hours in length with 15 minutes reading time included. Each examination focuses on demonstrating achievement in:

Certificate Paper 1 – Personal Taxation
• Preparing the information of income and capital gains to be included in the SA personal tax return and any associated computations.
• Submitting the return and computations under UK self-assessment
• Completing a client’s claim for tax credits.

Certificate Paper 2 – Business Taxation & Accounting Principles
• Preparing the information to be included in SA tax returns for sole traders or partners.
• Preparing the information to be included in the SA partnership tax return.
• Preparing the information to be included in CTSA returns for companies.
• Preparing any associated computations in relation to the above.
• Submitting returns and computations under self-assessment and CTSA.

• Dealing with employer obligations under PAYE, NIC and related matters under the tax system.
• Completing and submitting VAT returns.

Certificate Paper 4 – Corporate Taxation
Dealing with all aspects of the Paper 2 syllabus in more complex situations. This paper is not intended to be a corporate tax paper, rather it will focus on the taxes that affect corporate businesses and their owners.

• Preparing the information to be included in the SA Trust & Estate Tax Return.
• Preparing any associated computations in relation to the above.
• Submitting the return and computations under UK self-assessment.

Certificate Paper 6 – Value Added Tax
• Preparing the information to be included in the VAT Return for a taxable trader
• Computing any annual or periodic adjustments to be included in a VAT return.
• Being aware of any special schemes available for taxable traders generally, and to be able to complete returns where such schemes apply.

E-Assessments: Professional Responsibilities & Ethics and Law
• Each E-Assessment is one hour in length.
• Certificates of Competency are not available for a pass in the E-Assessments.
• The E-Assessments will be taken at test centres around the UK at any point throughout the year.

Extra information
If you fail a Certificate paper you will be permitted to re-sit any subsequent examination, provided that you submit an examination entry and pay the fee at each attempt and you are registered as a student at the time of re-sitting.
ATT Exam Structure

Two compulsory written papers

1. Personal Taxation
2. Business Taxation & Accounting Principles

Your choice of any one of these four papers

3. Business Compliance
4. Corporate Taxation
5. Inheritance Tax, Trusts & Estates
6. VAT

Two compulsory E-Assessments

Law
Professional Responsibilities & Ethics

Find more career information online at www.insidecareers.co.uk
Employer Directory
Thinking about the future? Here’s a heads up. At Baker Tilly, we’ll get you the career you want, in no time at all. Baker Tilly is an independent firm of chartered accountants and business advisers. Our merger with RSM Tenon in September 2013 makes us one of the three principal mid-market accountancy firms and the 7th largest in the UK. We have over 4,000 partners and staff generating a fee income in excess of £166 million. Baker Tilly is a national firm with a network of 58 offices in 45 locations.

As one of the leading mid-tier accountancy firms, with an impressive track record of achievements and clients, we offer our expertise, support and guidance to the most ambitious individuals out there. Believe us; we’ll keep you head and shoulders above the rest.

Whether you join us in Audit, Accounting and Business Advisory, Corporate Finance, Risk Advisory or Taxation, you’ll enjoy a powerful combination of on-the-job learning and structured training – not to mention an impressive client list to work with. The result? The financial and commercial skills you need and the business world demands. We’ll also support you, practically and financially, to gain a qualification relevant to your specialism, be that AAT, ACA, ACCA, CA, CTA or IIA.

So, whether you’ve finished you’re A levels, you’re a recent graduate or you’ve been working for a while, we’d love to hear from you. Give your accountancy career the head start it deserves. Once qualified, the sky is the limit. Baker Tilly offers you a career full of opportunities, challenges and rewards, including the opportunity of rapid progression internally and secondments abroad.

To find out more, and to apply online, visit www.bakertilly.co.uk/trainees •

**How to Apply**

- **Application method**
  - Apply online, early application is advised

- **Contact information**
  - recruitment@bakertilly.co.uk

**Company Details**

- **No. of employees** 3,031
- **No. of partners** 325
- **No. of trainees** 624

**Type of Job Opportunities**
- Graduate jobs, placements

**Offices Recruited Into**
- Nationwide

**International Opportunities**
- Yes

**Disciplines Recruited From**
- We accept applications from candidates from any degree discipline

**Graduate Jobs**
- **No. of graduate jobs** 130
- **Min. degree required/expected** 2:1
- **Min. UCAS points** 280
- **Starting salary** Competitive
- **Benefits**
  - 20 days’ holiday, healthcare, pension scheme, study support, season ticket loan, life assurance, bike scheme, overtime

**No. of Employees** 3,031
**No. of Partners** 325
**No. of Trainees** 624
Heads up

Thinking about the future? Of course you are. But now’s the time to start doing something about it. Baker Tilly is an independent firm of accountants and business advisers, with more than 3,031 people and over 325 partners generating a fee income of £166 million.

Whether you join us in Audit, Business Services, Corporate Finance, Risk Advisory or Taxation, you’ll enjoy a powerful combination of on-the-job learning and structured training – not to mention an impressive client list to work with. The result? The financial and commercial skills you need and the business world demands. We’ll also support you, practically and financially, to gain a qualification relevant to your specialism, be that AAT, ACA, CA, CTA, IIA and ACCA.

So, whether you’ve just finished your A-levels, you’re a recent graduate or you’ve been working for a while, we’d love to hear from you. Give your accountancy career the head start it deserves.

To find out more, and to apply online, head to www.bakertilly.co.uk/trainees
**The firm**

Clement Keys LLP is one of the largest independent firms of chartered accountants in the West Midlands, with over 100 employees. We provide an empowering and supportive working environment, resulting in an enjoyable and fulfilling career prospect.

Being a single office practice (our office is based in Edgbaston in the West Midlands), you will quickly become a valued member of the team and have the opportunity to work with all the partners and staff.

Our approach is designed to give you the training you need to do your job effectively and develop personally to deliver the highest quality of service expected by our clients.

An ‘Investors in People’ champion, we offer training and development opportunities that are not only fundamental to our continued success but also demonstrate the investment we make in our employees.

All our employees are valued and helped to achieve a work/life balance. The ‘client experience’ and variety of work makes your career at Clement Keys LLP unique. From small entrepreneurial start-up businesses to well-established corporate entities and listed companies, we work hard to deliver a superior personal service.

Clement Keys LLP has a formidable reputation in the provision of services in the spheres of general accountancy, tax planning and auditing. Our services include:

- Audit
- Corporate finance
- Management support services
- Pensions and charities
- Service charge
- Tax.

**Our values**

We pride ourselves on our reputation for quality, reliability and service, and recognise that this is built on the commitment and capability of our employees. A number of high-profile awards have recognised our success as an employer, a service provider and a member of the wider community.

At Clement Keys LLP we give equal value to our employees, the individual contributions they make and the skills, experience and commitment they bring. Our employees are professionally trained and encouraged to be:

- Business aware
- Client focused
- Socially responsible
- Visionary
- Proactive in providing a positive contribution to the firm.

**Our benefits**

The firm has a flexible remuneration package, including:

- A competitive salary
- Life assurance
- Pension scheme
- Private healthcare and sight tests
- Option to buy up to five days’ annual leave each year
- Childcare vouchers
- Study support for relevant professional qualifications
- Payment of professional membership fees.

**Non-financial**

- Social events/charitable giving
- Work/life balance
- Supportive/friendly office environment
- Learning and development opportunities
- Possibility of working one day a week at home
- Career progression.
Please note, some of our benefits are dependent on grade and position.

**Graduate recruitment**
Our graduates train as general practitioners and receive a wide range of experience from the first day they join us. Students join our audit and accountancy department, spending an average of a few weeks on each assignment.

**The support you will receive as a trainee**
Whilst you are studying towards your professional qualification, the firm will offer you:

- Ongoing study support
- Professional development
- Practical experience working with a variety of teams.

**Training programme**
Our graduate training programme lasts for 36 months and will include a combination of professional tuition and external courses, internal technical training and continuous ongoing support. This will equip you with the skills you will need to meet the challenges of your practical experience when you qualify. Your professional training will take place at one of the market leading training providers in Birmingham City Centre.

**Why join Clement Keys LLP?**
There are many reasons to join Clement Keys LLP, but ultimately, we believe that our staff are our biggest asset. With regular social events, Clement Keys LLP is an enjoyable firm to work for.

**Entry requirements**
Applications from students are accepted from any subject or degree discipline. To apply for a training contract you will be expected to meet the firm’s entry requirements which is a 2:2 degree in any discipline and 300 UCAS points. In addition to your proven academic ability, you will be able to demonstrate strong interpersonal skills.

**When to apply**
Applications are accepted from September onwards for graduate training schemes which commence at the end of August each year.
Are you future ready?

EY is one of the world’s leading professional services organisations; we have 190,000 people working across 150 countries and together we are reaching revenues of more than US $25.8 billion. By 2020 we aim to reach revenues of $50 billion.

Our people are our business – it is their knowledge, skills and ideas we provide to our clients – and their ambition that drives our growth. In order to achieve that growth and reach our goals we need to prepare the graduates of today for the workplace of tomorrow.

If you are ready to share our ambition, we’ll give you access to world-class training and qualifications, work that really matters and experiences rich in opportunity. We advise the world’s most respected, ambitious businesses and some of the most exciting entrepreneurs, helping them think creatively, find solutions, solve complex issues and spot opportunities for growth. In doing so, we provide confidence in the market and in communities worldwide, helping to build a better working world.

The exceptional EY experience starts now

You can take part in the exceptional EY experience – and benefit from the impetus it will give your career – long before you finish university. Get future ready now; the benefits could last a lifetime.

Find out more and apply at ey.com/uk/careers.

No. of employees
190,000

Type of job opportunities
Graduate jobs, internships, placements, insight days

Offices recruited into
Nationwide

International opportunities
No

Disciplines recruited from
All degree types are considered

GRADUATE JOBS

No. of graduate jobs
800

Min. degree required/expected
2:1

Min. UCAS points
300

Starting salary
Competitive

Benefits
Competitive holiday entitlement, healthcare, pension scheme, study support, interest-free loan, flexitime, season ticket loan, life assurance, bike scheme, social events

Graduate application deadline
Ongoing

UNDERGRADUATE OPPORTUNITIES

No. of undergraduate opportunities
500

Undergraduate application deadline
Ongoing

Application method
Apply online, early application is strongly advised

Contact information
ey.com/UK/careers
KPMG is a global network of professional firms providing Audit, Tax and Advisory services to some of the world’s biggest businesses. In the UK alone, KPMG has 22 offices and over 11,000 partners and staff. For graduates, it has a diverse range of programmes offering various professional qualifications.

KPMG believes that all business, all solutions, boil down to one thing: people. That’s why whatever KPMG do, they see people first. Championing the human element is a big part of their culture, and to them, their own people are at the heart of their continued success.

But there’s no one type of person that succeeds at KPMG. It’s a massively diverse business, welcoming all kinds of personalities and characters. For any graduate who thrives on responsibility and intellectual challenge, all while still being themselves, it really is a great place to start a career.

KPMG also believes in delivering the best. After all, when some of the world’s biggest companies hand over their audit, tax or consulting challenges to KPMG, they need to know there’s no margin for error. Their clients operate in a huge range of business sectors, and to give them the best service means providing them with experts who really understand them.

The work is definitely challenging. That’s why KPMG’s graduate programmes offer exceptional training for professional qualifications (with an enviable pass rate few can match), tons of exposure and ‘real world, real time’ responsibility. It’s a great place to learn and develop your skills – a fast-moving, technology-driven working environment. And you’ll be joining a community you’ll feel a part of for the rest of your life.

To find out about specific entry requirements, please view KPMG’s website: www.kpmgcareers.co.uk/graduates

**HOW TO APPLY**

- **Application method**: Online

**JOB OPPORTUNITIES**

- **No. of graduate jobs**: 1,000
- **Min. degree required/expected**: 2:1
- **Min. UCAS points**: 300
- **Starting salary**: Competitive
- **Benefits**: 25 days’ holiday, healthcare, pension scheme, study support, interest-free loan, flexitime, season ticket loan, life assurance, bike scheme, gym membership, performance bonus, social events
- **Graduate application deadline**: All year round – early application is advised

**UNDERGRADUATE OPPORTUNITIES**

- **No. of undergraduate opportunities**: 200
- **Undergraduate application deadline**: First-come, first-served

**COMPANY DETAILS**

- **No. of employees**: 11,000
- **No. of partners**: 580

**Type of job opportunities**
Graduate jobs, internships and placements

**Offices recruited into**
Nationwide

**International opportunities**
No

**Disciplines recruited from**
All

**GRADUATE JOBS**

**No. of graduate jobs**: 1,000

**Min. degree required/expected**: 2:1

**Min. UCAS points**: 300

**Starting salary**: Competitive

**Benefits**: 25 days’ holiday, healthcare, pension scheme, study support, interest-free loan, flexitime, season ticket loan, life assurance, bike scheme, gym membership, performance bonus, social events

**Graduate application deadline**: All year round – early application is advised

**UNDERGRADUATE OPPORTUNITIES**

**No. of undergraduate opportunities**: 200

**Undergraduate application deadline**: First-come, first-served

**Application method**: Online
Your journey begins...
Mazars is an international, integrated and independent organisation, specialising in audit, advisory, accounting, tax and legal services. We operate in 72 countries and draw on the expertise of 13,800 professionals.

From the first day you arrive at Mazars, you will be welcomed with rewarding work, a great client list and supportive colleagues – all crucial ingredients you need to inspire and educate you as you study for your qualification.

Make your journey an adventure
At Mazars we are proud to be able to offer our clients a wide range of services, and this is mirrored in the variety of training schemes we can offer: Chartered Accountancy – Audit and Tax, Financial Planning, Internal Audit, Actuarial Services, Outsourcing Services, Employee Benefit Services, Project Finance and Banking Consultancy. All our training schemes offer leading qualifications and supported exam training.

We work across a broad range of sectors and our clients include owner-managed ventures, international corporate organisations, top listed groups, the public sector and numerous private individuals. This means we offer a fantastic range of opportunities for all our staff to experience!

Mazars can give you the opportunity to work in one of our offices overseas, if you’d like to gain international business experience or, if you’d prefer to stay closer to home, work in other areas of the business. We offer a diverse range of client services, so there are plenty of routes your career can take. Whichever path you decide is right for you – we’ll be on your side.

...Destination Success
We want driven professional individuals who excel at working with others, who have the ability to communicate at a high level and who share the same values as Mazars. If this is you, then apply now at www.graduates.mazars.co.uk
YOUR JOURNEY BEGINS...

Mazars is not only ranked as the eighth largest UK partnership by audit fee income, but we are also one of Europe’s largest accounting firms with a huge global presence.

Mazars offers a variety of finance and accountancy training schemes leading to first-class business qualifications. We remain faithful to our values and we recruit the best talent.

Interested in making your career an adventure? Find out more at www.graduates.mazars.co.uk @Mazars_UKCareer https://www.facebook.com/MazarsUK

www.graduates.mazars.co.uk
Mercer & Hole is a modern firm but with roots established in 1905 by the founding partner, William Mercer. Whilst Mercer & Hole initially provided just audit and accountancy services, linked to the necessary tax calculations and returns, we now work with business and private clients on many varied aspects of their financial affairs, for example, offering taxation and trust services, business development, financial services, corporate finance and rescue, recovery, and insolvency services. One of the top 50 firms of accountants in the country, we are also one of the top 20 firms for taxation services. Two of our number are former presidents of the Chartered Institute of Taxation and another is a leading UK lecturer in this field.

In response to the increasingly international nature of business, Mercer & Hole became a founder member of The International Accounting Group (TIAG) and through this network and its sister network of legal firms TAGLaw, we can recommend firms to provide accounting and legal services abroad.

As well as offering you the opportunity to work for an expanding and reputable firm, trainees are offered the following:

- Full training, sponsorship and support for professional study (ATT, CTA) or (ACA, CTA)
- Study leave
- Competitive salary
- Company pension scheme
- Life assurance
- Childcare vouchers
- Career progression.

We also offer trainee opportunities in audit/accountancy and rescue, recovery and insolvency.

Registered by the Institute of Chartered Accountants in England & Wales to carry out audit work. Authorised and regulated by the Financial Services Authority.

Contact information
www.mercerhole.co.uk/p/Graduate-Programme
recruit@mercerhole.co.uk

Type of job opportunities
Graduate jobs

Offices recruited into
London, Milton Keynes and St Albans

International opportunities
No

Disciplines recruited from
Any, although law would be an advantage

GRADUATE JOBS
No. of graduate jobs
4

Min. degree required/expected
2:2

Min. UCAS points
280

Starting salary
Competitive

Benefits
23 days’ holiday, pension scheme, study support, flexitime, season ticket loan, life assurance, bike scheme and social events

Graduate application deadline
Opens: 1 September 2014
Closes: 31 January 2015

Application method
Application form via email or post
looking for a CAREER IN FINANCE?

Pick up a guide in your careers service or go online to www.insidecareers.co.uk
What we do
Our purpose is to build trust in society and solve important problems. We do this for our clients by helping them tackle complex business challenges, improve how they work and create the value they need.

Tax opportunities with PwC
Our tax practices deal with clients of all sizes, finding innovative ways to help those organisations reduce their tax burdens. By keeping pace with, and understanding, regularly changing tax regimes – at home and overseas – we help multinationals, UK companies, privately-owned organisations and family businesses manage their affairs efficiently.

You could join us in either:
Corporate tax – Whilst keeping pace with the regularly changing tax rules, at PwC, one of the largest and most experienced corporate tax practices in the UK, you’ll help companies manage and minimise their tax costs and risks.

Human Resource consulting services – You’ll help some of the world’s leading employers make the most of their biggest asset – their people. You’ll join us in a diverse area and you could work on everything from UK and international pensions to communications, employment law and employee incentives to tax compliance.

Indirect tax – In this highly commercial, ever-changing and extremely wide-ranging field you’ll be advising businesses on all areas of indirect tax such as VAT, while building your knowledge and expertise, working with clients on matters critical to their business.

Take the opportunity of a lifetime and join an employer focused on helping you reach your full potential.

pwc.com/uk/work-in-tax
facebook.com/PwCCareersUK

No. of employees
c. 18,000 (UK)
No. of partners
874 (UK)
No. of trainees
306 Tax trainees

Type of job opportunities
Graduate jobs, internships, placements

Offices recruited into
UK-wide

International opportunities
Yes

Disciplines recruited from
We welcome all degree subjects

GRADUATE JOBS
No. of graduate jobs
c. 1,200 across all business areas
Min. degree required/expected
2:1
Min. UCAS points
300
Starting salary
Competitive

Benefits
Holiday entitlement, bike scheme, gym membership, healthcare scheme, interest-free loan, life assurance, pension scheme, season ticket loan and study support

Graduate application deadline
Check our website for details

UNDERGRADUATE OPPORTUNITIES
No. of undergraduate opportunities
c. 700 across all business areas
Undergraduate application deadline
Check our website for details

Application method
Online – apply early to avoid disappointment

Contact information
Student careers helpline
T: 0808 100 1500
Opportunities with the UK’s number one graduate employer

Offices across the UK » Join spring, summer or autumn

Your career is just that; yours. You choose it. You live it. You make it happen. To get the best from it, you need the best opportunities. That’s why opportunities are at the heart of a career with us. Opportunities to grow as an individual, to build lasting relationships and make an impact in a place where people, quality and value mean everything. For Science graduate Layo, that meant exploring the business world on our Tax Summer Internship – she did so well she was offered a job with us at the end. Now she works on major tax projects, helping the employees of some of the world’s biggest companies manage their complex tax affairs. Join PwC – we’re focused on helping you reach your full potential.

Take the opportunity of a lifetime

www.pwc.com/uk/careers
www.facebook.com/PwCCareersUK

© 2014 PricewaterhouseCoopers LLP. All rights reserved. Diverse people make us stronger
At Smith & Williamson we have been providing independent, first-class financial advice to clients for over 100 years. Today, we are unique in the market, offering investment management, financial advisory and accountancy services as well as private banking.

And it’s not just the breadth of our expertise that makes us stand out. Professional practices, corporates, non-profit organisations and individuals value the premium we put on our client relationships. People are the cornerstone of our business – and that includes our employees.

To provide the service our clients expect we know our trusted business advisers need an empowering and supportive work environment. With 11 UK offices and global reach through membership of Nexia International, we’re big enough to be competitive. Yet our size means you’ll be part of a friendly, enthusiastic team – and get to know colleagues across the firm.

We know that investing in the careers of our trainees is essential to our continued success. That’s why we have a real commitment to developing the next generation of trusted business advisers across our firm.

For our trainees to flourish, personally and professionally, we have to attract, grow and retain our talent.

Our trainees enjoy exposure to a variety of client-facing work, with responsibility from an early stage, along with high-quality professional training. And from start to qualification and beyond, we provide development opportunities and full support at every stage of their career.

Your career is our future. To find out more about the firm and our current opportunities visit our trainee website: www.smithandwilliamsontrainees.co.uk

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**COMPANY DETAILS**

- Type of job opportunities: Graduate jobs, internships
- Offices recruited into: London, Guildford, Bristol, Southampton, Salisbury and Birmingham
- International opportunities: No
- Disciplines recruited from: Any degree discipline
- No. of employees: 1,500

**GRADUATE JOBS**

- No. of graduate jobs: c. 50
- Min. degree required/expected: 2:2
- Min. UCAS points: 300
- Starting salary: Competitive
- Benefits: 23 days’ holiday, healthcare, pension scheme, bike scheme, study support, performance bonus, social events, season ticket loan and overtime
- Graduate application deadline: Rolling recruitment – apply early!

**UNDERGRADUATE OPPORTUNITIES**

- No. of undergraduate opportunities: c. 8-10
- Undergraduate application deadline: Rolling recruitment – apply early!

**HOW TO APPLY**

- Application method: Online. Smith and Williamson recruits on a rolling basis, therefore it is advised that you apply early.
- Contact information: www.smithandwilliamsontrainees.co.uk
GO ONLINE FOR:

CAREERS INFORMATION
✓ Overview of the profession
✓ CV, application & interview advice
✓ Industry updates
✓ Career guide PDF
✓ Employer Q&As

RECRUITMENT SERVICES
✓ Graduate jobs
✓ Internships & Placements
✓ Insight Days
✓ Employer directory
✓ Job search & job alerts
✓ Deadlines calendar

www.insidecareers.co.uk/tax
<table>
<thead>
<tr>
<th>Company</th>
<th>No. of employees</th>
<th>No. of partners</th>
<th>No. of trainees</th>
<th>Type of job opportunities</th>
<th>Offices recruited into</th>
<th>International opportunities</th>
<th>No. of graduate jobs</th>
<th>Min. degree required</th>
</tr>
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<tbody>
<tr>
<td>Baker Tilly</td>
<td>3,031</td>
<td>325</td>
<td>624</td>
<td>Graduate jobs, placements</td>
<td>Nationwide</td>
<td>☑️</td>
<td>130</td>
<td>2:1</td>
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<td>Undergraduate opportunities</td>
<td>How to apply</td>
<td>Further info (page)</td>
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<td>No. of days holiday</td>
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<td>Healthcare scheme</td>
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