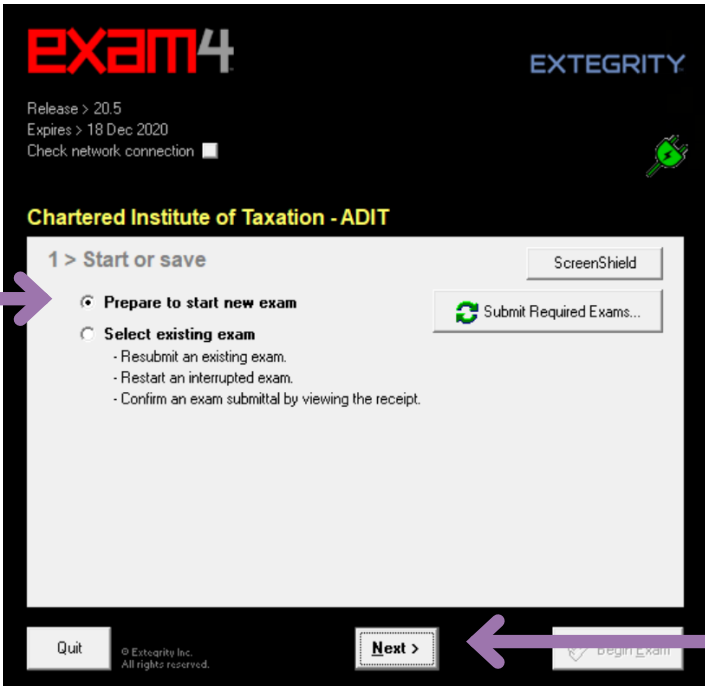# ONLINE EXAMS
Starting your exam

ADIT

START OR SAVE

1

1 Select 'Prepare to start new exam'
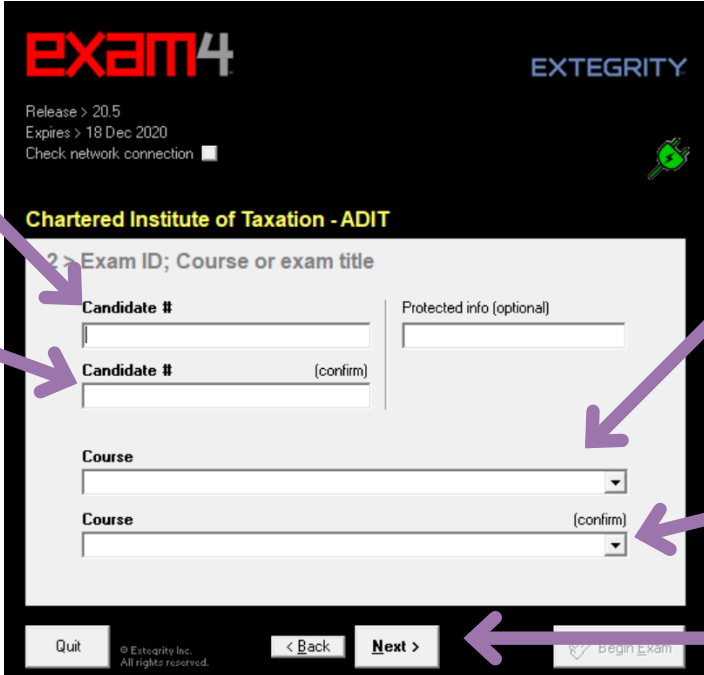
2 Click 'Next'

---

2 Follow this step only when you are sitting the live exam on exam day. If you are testing with a sample exam, skip to the Exam ID guidance on the next page.

EXAM ID - LIVE EXAM

1 Type your 5-digit candidate number

2 Type it again to confirm

⚠️

Remember:
On exam day, you can only access the live exam question paper from your scheduled exam start time. However, your time only starts when you open the question paper.

3 Find and select your exam title (sorted by date):

```
----------
8 DECEMBER 2020
1 Principles of International Tax
----------
9 DECEMBER 2020
201 Australia option
202 China option
203 Cyprus option
```

4 Select it again to confirm

5 Click 'Next'

ONLINE EXAMS
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EXAM ID - SAMPLE EXAM

Follow this step only if you are testing with a sample exam. When you are sitting the live exam on exam day, use the Exam ID guidance on the previous page.

1 Type your 5-digit candidate number

2 Type it again to confirm

⚠️

Remember:
Anwers typed when testing Exam4 cannot be submitted to anyone for marking and you cannot copy and paste any typed up answers from Exam4 into Word.

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Release > 20.5
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2 > Exam ID; Course or exam title

Candidate #

Protected info (optional)

Candidate #   (confirm)

Course

Course   (confirm)

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3 Find and select a sample exam from the list of options labelled with the code SP:

SAMPLE PAPERS
SP1 Principles of International Tax

SP-201 Australia option
SP-202 China option
SP-203 Cyprus option

4 Select it again to confirm

5 Click 'Next'

ACCESSIBILITY

⚠️

The exam will not end automatically when your time is up. You are responsible for ending it at the correct time.

Set personal alarms to manage your exam timing and aim to stop typing when you have two minutes remaining.

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3 > Exam time; Font size and contrast

Set optional countdown timer (don't worry, it won't shut down).

0 ▲▼   0 ▲▼
Hours   Minutes

Set optional alert(s).

☐ 5 minutes remain
☐ 15 minutes remain
☐ 1 hour remains

Timer unavailable by administrative request.

Set font size and contrast

⦿ Small   ⦿ Standard
○ Medium   ○ Reduced
○ Large   ⦿ Reversed
○ XL

Auto-insert answer separator for 1 question.

1 ▲▼

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1 Choose your preferred font size

2 Choose your preferred contrast

? Find the settings that best work for you by testing Exam4

3 Click 'Next'

ONLINE EXAMS
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4 > Notice of instructions

Honor Code; Extegrity License Agreement
You agree to the terms of your institution's honor code, if applicable, and you agree to the terms of the Extegrity License Agreement as provided on the exam4.com website.

Security Check Violation Help
If your computer fails to pass the initial Exam4 Security Check, an alert popup will indicate a violation number. Record the number and go to exam4.com/support for assistance

Standard Crash Recovery Procedure
If your computer crashes during the exam, call a proctor immediately (or carefully follow alternate instructions if provided by your institution). DO NOT turn off or restart the computer until expressly directed to do so.

Got it? ☐ Check here.

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1 Check the box to confirm

2 Click 'Next'

---

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5 > Exam Mode

Choose an Exam Mode to indicate which kind of exam you are taking.

CLOSED
- Closed-computer exam
- NO access to other data on this PC
- Typical for most exams

Type selected Exam Mode here
CLOSED

Check box to confirm Exam Mode is CLOSED ☐
Exam Mode is reported on exam printouts

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? You cannot change the Exam Mode, which is set to closed

1 Check the box to confirm

2 Click 'Next'

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Starting your exam

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6 > Almost ready to begin exam...

Verify the following information.

Item	Please confirm...
Institution	Chartered Institute of Taxation - ADIT
Candidate #	12345
Exam Mode	CLOSED
Course	1 Principles of International Tax
Duration	[None entered]
Protected info (optio...	[None entered]

All examinees, wait for the instruction to begin your exam.

Wait!

Quit | © Extegrity Inc. All rights reserved. | < Back | ✔ Begin Exam

1 Double check these details are correct

2 Click 'Begin Exam'

⚠️ **Do not wait**: This screen was designed for invigilated exams so you do not need to wait here for further instruction.

1 Select 'Resources'

2 Find and select your question paper

Exam Information

Resources

Module 1 (sample exam).pdf   Open...

Due **2:53 PM on 10 May 2023 UTC**
10:53 AM on 10 May 2023   Hide

⚠️ You can only access the live exam question paper from your exam start time. Your time starts when you open the question paper.

3 Click 'Open'

4 Click 'Side-by-side View'
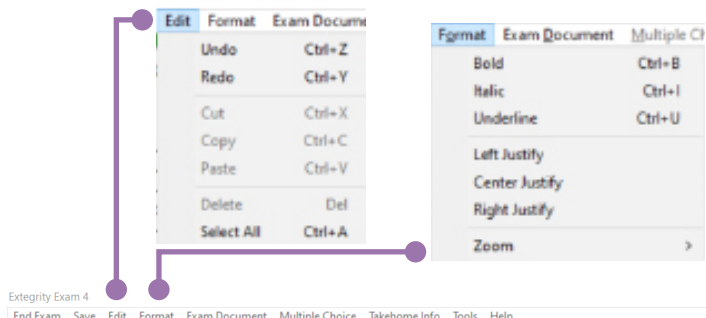
ONLINE EXAMS
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EXAM SCREEN

Edit	Format	Exam Docume
Undo		Ctrl+Z
Redo		Ctrl+Y
Cut		Ctrl+X
Copy		Ctrl+C
Paste		Ctrl+V
Delete		Del
Select All		Ctrl+A

Format	Exam Document	Multiple Ch
Bold		Ctrl+B
Italic		Ctrl+I
Underline		Ctrl+U
Left Justify		
Center Justify		
Right Justify		
Zoom		>

? These basic tools and formatting options are available to use to help structure your answers

Double-click the top bar to maximise the Exam4 screen

Extegrity Exam 4
End Exam   Save   Edit   Format   Exam Document   Multiple Choice   Takehome Info   Tools   Help

Answer-to-Question-_1_

Sample paper - CTA Advanced Technical.pdf   11:16 am

3.   You are a tax manager in an accountancy firm and your client is Donald Graham.

Donald traded as a timber merchant from 1995 until his retirement on 30 September 2018.

Whilst in business, Donald owned two small warehouses from which he traded; both purchased many years previously. In anticipation of his retirement, he disposed of one of the warehouses and a small amount of the warehouse stock on 30 April 2018 to a competitor for use in their business, moving the remaining stock and the one staff member to his main warehouse. The capital gain arising on the disposal of the warehouse was £135,000. Donald continued to service his customers from his remaining warehouse.

When Donald ceased trading, his business held the following assets:

	Cost £	Accounts Net Book Value £
Customer list	-	-
Warehouse	275,000	470,000
Delivery van	20,000	12,500
Timber saw	4,000	2,500
Stock	30,000	30,000
Debtors	12,750	12,750
Cash	10,000	10,000

The customer list, delivery van, timber saw and stock were sold to another competitor business on 30 September 2018 for consideration of £340,000, which was divided as follows:

	£
Customer list	300,000
Delivery van	20,000
Timber saw	4,000
Stock	16,000

Donald made his only employee redundant on the same date, after working her six month notice period. As a gesture of thanks, he paid her £25,000 on termination, despite only being obliged to pay her statutory redundancy pay of £4,000.

Donald retained the warehouse and rented it out from 31 October 2018 until he received an acceptable offer of £500,000 in early 2019. He exchanged contracts for the sale of the property on 12 March 2019, with completion taking place on 12 April 2019.

Donald is a higher-rate taxpayer, and the above are the only disposals that will be made until 2020/21. He has not previously made any disposals which qualified for Entrepreneurs' Relief.

Requirement:

Reset   Hide

Type your answers in this space. You will need to add dividers when you finish answering each question. You can answer your questions in any order but you must type your answers under the correct question number

⚠️ **Remember:**

The best way to get used to the Exam4 layout and features is to download and test it using the available sample papers

For more information about Exam4, visit

www.tax.org.uk/adit/managing-exams