

Chartered Institute of Taxation

Level 7 Apprenticeship

Lead Project Report Assessor's comments

Project Reports

Winter 2020

Results

The pass rate for this relatively small cohort is 88%.

Presentation

A few candidates are still not following the instruction to submit their work in pdf format. Any submissions not in this format were returned to candidates. This is something that those supporting apprentices with reviews of their work should also be checking to avoid submissions being rejected.

Content

There continue to be a wide range of scenarios described, with some excellent demonstration of the prescribed skills and behaviours. Several submissions referred to dealing with specific, relevant challenges of remote working, for example where apprentices acted as mentors to new joiners without being able to meet on site. It is heartening that candidates have been able to continue on their apprenticeship route despite the challenges 2020 brought for everyone.

The following feedback highlights some of the areas that were less satisfactorily answered.

In some cases, candidates wrote about their overall role for **Continuous Improvement** and did not pick one situation, or even one client. Completing training offered in house and reading Tax Adviser magazine are ways to build and maintain knowledge but are not proactive enough to demonstrate this requirement adequately.

Candidates answering on **Ethics and Integrity** will not meet this requirement by writing only either about adhering to laws such as GDPR, or to their employer's internal policies. For ethics, reference is expected to one or more relevant ethical principles such as a fundamental principle. At this level, it is not sufficient to say in the evaluation section 'I am always ethical'. It is also difficult to write successfully on this if the situation is dominated by a legal obligation, unless an excellent link is made to bring in ethical considerations also. In particular, where there is a legal or procedural requirement, it is harder for candidates to demonstrate that there was any ethical dilemma, or that their actions in complying were ethically motivated.

Business Insight will be gained and demonstrated from within a role in tax. Candidates should make an effort to show their appreciation of the relevant industry area, market, or other wider business context: within this credit can be given for the contribution that tax advice makes to a business overall. Discussion of tax work in total isolation from a client's circumstances is insufficient here.

In order to demonstrate **Adding Value**, candidates need to show that they have gone 'above and beyond' in some way. Working extra hours at a busy time will not satisfy this requirement alone.

Spotting an opportunity for cost saving, increased efficiency or tax planning can be used effectively. Note however that 'standard' year-to-year tax planning checks for clients are unlikely to be sufficient. There must be some innovative element or personal contribution here.

As some questions change from session to session, not all of the above will necessarily be tested in 2021. However, the need to keep the focus on the required skill or behaviour and avoid unnecessary tax-technical detail remains applicable. Candidates are also reminded that they must pass both Continuous Improvement and Building Relationships individually, otherwise they will not achieve a pass overall.

Assessment procedures

In accordance with CIOT's Level 7 procedures, any failing submission is graded twice and candidates who are not successful receive specific feedback to help them pass on resubmission.

Next session

Dates for the next window for Project Report submissions can be found here <https://www.tax.org.uk/students-and-qualifications/level-7-apprenticeship> and the template for this has already been released.

CIOT welcomes feedback on all aspects of the Project Report. Any comments may be emailed to CIOTapprentice@CIOT.org.uk.