

Rubric – skills marks

This generic rubric provides the assessment criteria and grade descriptors used to assess skills performance in Section B.

Section B contains 50 technical marks and 20 skills marks. The skills marks in any paper will be derived from this rubric:

Criteria	Distinction 16-20 marks	Pass 10-15 marks	Borderline fail 6-9 marks	Fail 0-5 marks
Introduction	Clear, focused and comprehensive. Effective introduction of the issues.	Introduces the case well, may lack some clarity or depth in introduction of the issues.	Provides a basic overview of the issues but lacks clarity, detail or depth in introduction of the issues.	Incomplete or unclear introduction, fails to identify the context for the case.
Analysis and application	Deep and insightful analysis of facts to tax law and principles which are effectively applied to the facts of the case.	Provides sound analysis with some evidence of core tax law and principles applied to support discussion.	Basic analysis with some application of core tax law and principles but lacks depth.	Lacks analysis and misapplies core tax law and principles, matters raised are unconnected to the case.
Critical thinking and synthesis	Excellent critical thinking, synthesising information seamlessly.	Good critical thinking with effective synthesis of information, some gaps of integration.	Some evidence of critical thinking but limited or unclear synthesis.	Minimal or no evidence of critical thinking, lacks depth and synthesis.
Evidence and support	Strong identification and use of tax law and principles relevant to the facts of the case. Sources are credible and support the discussion.	Evidence generally supports discussion with minor gaps.	Evidence is basic or only partially relevant, sources may lack credibility.	Lacks sufficient evidence, sources are weak.
Structure and organisation	Clear, logical structure with smooth flow. Cohesive submission.	Well structured with good organisation of issues, some areas of transition could be improved.	Some structure but lacks flow with some elements missing.	Disorganised or unclear structure, sections may be missing or not well developed.
Conclusion	Strong identification of options and recommendations which fully address the issues of the case.	Clear conclusion which addresses the main points of the case, may lack some depth.	Basic conclusion which describes the issues. May lack depth.	Incomplete or irrelevant conclusion which fails to address the issues raised by the case.
Presentation and writing	Clear, concise writing style; well-structured with almost no grammatical or spelling errors.	Few grammatical or spelling errors, generally clear writing style.	Some grammatical and spelling errors. Writing is at times unclear.	Grammatical and spelling errors. Writing is unclear and/or hard to follow.

As the Section B question contains a mix of both technical and skills marks, the above generic rubric will be applied to this paper as explained below. This explanation is given to facilitate consistent and equitable marking and make it clear to both students and markers how the skills marks can be obtained in a mixed paper.

It might be helpful to consider the technical marks to be what is required to provide a technically complete numerical or factual answer. Whilst the skills marks add to that by providing a more useful and relevant answer by considering what is required in a particular scenario, how it might be most useful to present it to the particular reader, whether any alternatives might reasonably be considered, and whether any additional information might be required in order to have confidence in the advice/statements made.

In each paper the mark plan for each requirement will include a breakdown of both the technical and skills marks. The technical marks will be very objective at this level. However, the technical mark plan may not be comprehensive, it is possible that additional technically correct points could be made, and if so these would also be given credit within the overall maximum mark allocation for technical marks for that requirement. The allocation of skills marks is more subjective and any mark plan will only be indicative of how these might be awarded and will require markers to exercise judgement. As such the examples given in the mark plan for skills marks are highly unlikely to represent an exhaustive list of possible answers.

The skills marks may be independent of the technical marks – for example in the pilot paper in requirement 2.3 the student can demonstrate whether they understand “net cash” irrespective of whether the correct rates have been used to arrive at the tax cost of each option.

The criteria from the generic skills rubric have been grouped as follows to facilitate marking:

- **Communication skills**

This includes use of an introduction to set the scene where appropriate; structure and organisation; and presentation and writing.

Examples that demonstrate these skills include:

- Use of layout to make an answer more readable – use of headings, cross referencing workings, consideration of layout of tables (eg a single pro-forma for a group losses question with one column per company), workings and pro-formas require sufficient labels and formulae to make it clear what is being done without the need for the reader to use a calculator
- Consideration of the reader – presenting the answer as specified in the requirement eg is the request for brief notes or stand alone notes that have to be comprehensive without a separate discussion; or is the requirement simply to calculate (so no explanations required)
- Logical structure and flow to an answer

- Professional tone and language – this is not social media or a conversation with a friend

- **Analysis**

This includes analysis and application; and use of evidence and support.

Examples that demonstrate these skills include:

- Identification of the issue / tax law relevant to the requirement
- Ability to consistently apply the rules within own answer, eg if a student answer identifies that only certain companies are members of a group this should then be applied in how the losses are then allocated to the companies in answering the rest of the question
- Extracting relevant information from the scenario/pre-seen for each requirement and prioritising it appropriately
- Applying knowledge to a novel scenario
- Applying the answer to the specific scenario rather than referring to a technical topic in general or referring to parts of the technical topic that are not relevant to the scenario
- No superfluous explanations – eg if a point is not considered but might change the answer then a note could be given to ensure that the decision is not changed, in the pilot paper the director loan was to be charged interest equal to the official rate of interest, any discussion of a taxable benefit is therefore not relevant but it is worth a reminder that if the interest rate goes down or the official rate of interest changes, this would need to be revisited

- **Commercial awareness**

This includes critical thinking and synthesis; and making reasonable conclusions where appropriate.

Examples that demonstrate these skills include:

- considering whether a proposal is suitable in the context
- considering the interaction of different factors and the impact they may have on the appropriateness of a proposal – eg the availability or need for cash
- applying professional scepticism to information that is given or omitted
- identifying where additional information is required or existing information should be confirmed because of the impact it may have on the advice given

- challenging proposals given by the client or recommended to the client by a third party, especially where they potentially conflict with PCRT or the Standards for Tax Planning
- ensuring that recommendations are practical, plausible, legal and ethical. Practical includes consideration of time limits and the requirement to make claims. Legal includes compliance with basic Companies Act 2006 requirements – eg in the pilot paper question the requirement to have retained profits sufficient to pay a dividend. Ethical may require students to understand the overarching purpose of a piece of legislation such that they can identify whether a proposal is within the spirit of the law and therefore compliant with the Standards for Tax Planning
- recognising where a transaction has already taken place and cannot be undone versus where a transaction is proposed and a wider range of possible recommendations might be available
- being able to make a conclusion not just by comparing two alternatives but by also considering in the wider context which option is most appropriate