



Standard Draft Preview

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Standard in development
L4: Professional taxation technician
Version 0.0

Title of occupation

Professional taxation technician

UOS reference number

ST1458

Core and options

No

Level of occupation

Level 4

Occupational maps data

Route: Legal, finance and accounting

Pathway: Accountancy

Cluster: Accounting or tax technician

Typical duration of apprenticeship

24 months

Target date for approval

30/09/2025

Resubmission

No

Would your proposed apprenticeship standard replace an existing framework?

No

Does professional recognition exist for the occupation?

Yes

Regulated occupation

Is this a statutory regulated occupation?

No

Occupation summary

This occupation is found in organisations of all sizes whether small, medium, large or global. This occupation is present in public, private, and third sector organisations. Professional taxation technicians may work in the taxation, accounts or finance department of an organisation or a professional accountancy and taxation advisory firm.

The broad purpose of the occupation is to prepare, co-ordinate and implement tasks that support the creation of taxation returns and their supporting documentation and statements. Professional taxation technicians apply their technical knowledge and skills to

specific tasks within a taxation team. Tasks may include supervising junior taxation assistants and others to deliver processes that meet stakeholder needs as required by government tax regimes. They may also assist senior tax advisors, accountants, management and other stakeholders by providing timely financial and taxation data and reports. They ensure compliance with internal controls regarding the reporting of taxation. This includes tasks that involve interactions with His Majesty's Revenue and Customs (HMRC), applying legislation and complying with regulations, ethical and professional codes.

In their daily work, an employee in this occupation interacts with a wide range of internal and external stakeholders. This could include junior colleagues, senior managers, clients and customers, suppliers, lenders, government agencies and auditors. They take a risk-based view of transactions and data to identify key tax risks and help to mitigate those risks. A Professional taxation technician will work alone as well as in, or supervising, a team. A typical day could include being in an office overseeing data entry into government tax returns and supporting documentation, tax reconciliations, identifying and pursuing overpayments and repayments of tax and forecasting and reporting on tax liabilities both outstanding and likely to arise. They may be involved in researching and resolving taxation problems. It is essential that people in this occupation are comfortable using digital tools and keeping up to date with changes in the occupation.

An employee in this occupation will be responsible for completing and quality assuring tax returns and supporting documents and statements. They provide key reliable taxation data on a day-to-day basis.

Typical job titles

Junior tax advisor

Tax assistant

Tax technician

Are there any statutory/regulatory or other typical entry requirements?

No

Occupation duties

DUTY	KSBS
<p>Duty 1 undertake scheduled reporting of taxation information. This will include the timely collation of data from a range of sources, including both predictable routine taxation, finance and accounting data requirements and unexpected requirements.</p>	<p>K5 K6 K7</p> <p>S2 S3 S4 S5 S6 S8 S9 S11</p>
<p>Duty 2 prepare and review Tax Returns and supporting schedules and documentation for the area of tax specialism relevant to the team</p>	<p>K1 K2 K3 K4 K11 K12</p> <p>S1 S2 S3 S4 S5 S6 S7 S8 S9 S11</p> <p>B1 B2 B3 B5 B7</p>
<p>Duty 3 assist in the full compliance process from requesting information from stakeholders to completing final tax returns which are drafted to send for agreement.</p>	<p>K1 K2 K4 K5 K6 K7 K8 K9 K10</p> <p>S1 S2 S3 S4 S5 S7 S9 S11 S12</p> <p>B1 B6 B7</p>
<p>Duty 4 assist with claims for reliefs and repayments within legislative timescales such as the impact of the tax calendar.</p>	<p>K1 K2 K5 K6 K7 K10 K12</p> <p>S4 S5 S11</p> <p>B3 B6</p>
<p>Duty 5 complete and maintain taxation records including the timely collation of routine and specialised data from a range of sources. For example, different functions within one organisation, or a range of external clients if operating in practice.</p>	<p>K5 K6 K7 K9</p> <p>S2 S3 S4 S5 S6 S8 S9</p> <p>B7</p>
<p>Duty 6 assist in maintaining robust and auditable records of taxation activities including working papers and communications that inform the completion of taxation returns and documentation</p>	<p>K1 K2 K4 K8 K9 K10 K12 K13</p> <p>S1 S2 S3 S5 S6 S7 S8 S9 S11</p> <p>B4 B7</p>
<p>Duty 7 assist in the creation of solutions for stakeholders on a range of tax matters such as Income Tax, Capital Gains Tax, Inheritance Tax, Corporation Tax and VAT.</p>	<p>K1 K2 K3 K5 K6 K7 K12 K13</p> <p>S1 S2 S3 S4 S5 S7 S8 S10</p> <p>B1 B2 B5 B7</p>

<p>Duty 8 assist in dealing with HMRC enquiries and comply with the requirements of HMRC and government digital systems.</p>	<p>K1 K2 K4 K5 K6 K7 K8 K9 K10 K13 S2 S3 S4 S7 S8 S12 B1 B2 B3</p>
<p>Duty 9 undertake tax analysis of key data such as income and expenditure to determine appropriate tax treatment.</p>	<p>K1 K2 K3 K4 K5 K6 K7 K11 S1 S5 S9 S10 S11 B6</p>
<p>Duty 10 apply professional scepticism to identify and evaluate what information is missing, inaccurate or incomplete and takes steps to obtain or validate it.</p>	<p>K1 K2 K4 S1 S2 S3 S4 S6 S8 B2 B7</p>
<p>Duty 11 co-ordinate input from colleagues and peers within areas such as auditing and assurance.</p>	<p>K3 K5 K10 S1 S2 S3 S5 S7 S11 S12 B1 B7</p>
<p>Duty 12 assist senior colleagues in liaising with stakeholders to gather information and communicate on routine matters.</p>	<p>K3 K4 K11 K12 S1 S2 S3 S4 S5 S6 S7 S8 S9 B2 B4 B5 B7</p>
<p>Duty 13 communicate and present accurate and timely data to stakeholders, on an ad hoc and regular basis, using an appropriate channel to meet deadlines.</p>	<p>K4 K12 K13 S1 S2 S3 S5 S6 S7 S8 B2 B3 B7</p>
<p>Duty 14 build and maintain strong stakeholder relationships including with finance colleagues within the organisation.</p>	<p>K12 K13 S1 S3 S6 S10 S12 B1 B5 B7</p>
<p>Duty 15 use financial digital and technology systems and processes safely and securely to support the delivery of accurate and timely tax information.</p>	<p>K4 K11 S1 S2 S3 S5 S7 S8 S11</p>
<p>Duty 16 deliver taxation activities and ensure data is collected and stored accurately taking account of confidentiality, reputational risks and data security.</p>	<p>K8 K9 K11 S6 S7 S10 S11</p>

	B2 B3
Duty 17 identify and draw attention to opportunities for enhancing delivery by providing additional services such as support for meeting overseas tax obligations.	
Duty 18 identify and draw attention to opportunities for enhancing delivery by improving working processes.	K1 K2 K4 K5 K7 K12 K13 S3 S10 S12 B1 B5 B6
Duty 19 collaborate with stakeholders at appropriate levels to deliver a service that meets customer's needs with a commitment to professional and ethical standards, for example, professional code of conduct and duty of confidentiality as appropriate.	K2 K4 K8 K10 K11 K12 K13 S2 S3 S6 S7 S8 S9 S10 S12 B4 B5 B7
Duty 20 undertake Continuous Professional Development by keeping up to date with relevant statutory obligations and procedural best practice.	K1 K2 K4 K12 K13 B1 B2 B5 B6

KSBs

Knowledge

K1: principles of professional responsibilities and ethics in a tax environment including approaches to interpreting ethics in complex situations.

K2: principles of legal regulations relevant to an organisation's tax affairs such as tax legislation, and law affecting the tax affairs of stakeholders.

K3: principles of accounting relevant to an organisation's tax affairs such as accounting for taxation and double entry that may impact on business tax calculations.

K4: the wider tax professional landscape including the role of a tax technician, the requirement to stay abreast of changes in tax technology and practice and awareness of the role of HMRC and professional bodies.

K5: principles of personal and business taxation to prepare tax calculations.

K6: principles of personal and business taxation to prepare HMRC forms, including the understanding of and compliance with filing deadlines.

K7: principles of a specialist area of taxation to be able to prepare specialist tax calculations.

K8: principles of situations that may lead to additional tax, penalties and interest arising and the rules and procedures used by His Majesty's Revenue and Customs (HMRC) to calculate

penalties and interest.

K9: systems of risk management and financial control and identification of potential vulnerabilities that could lead to issues such as tax inaccuracies and errors.

K10: systems of risk management and financial control and identification of potential vulnerabilities, negligence and deliberate actions that could lead to issues such as internal fraud or money laundering.

K11: principles of data analysis, data security and cyber security to support collation, analysis and compliant handling of data and working safely online.

K12: the nature and importance of key climate, environmental and emerging sustainability challenges and the impact on sustainable business practices, risk, government regulation leading to the potential tax benefits of economic sustainability for stakeholders, such as energy efficiency related to capital allowances and sustainability requirements for different sizes of businesses.

K13: the principles of Equity Diversity and Inclusion and the impact on service delivery within taxation for example improving the tax position of individuals and businesses by improving accessibility with the move to making tax digital.

Skills

S1: collate, analyse and use financial information to support evidence based sustainable tax decisions for stakeholders such as individuals and businesses.

S2: undertake taxation activities as relevant to the role, such as, the preparation of tax information for individuals, sole traders, partnerships or limited companies. This will include the application of relevant principles and legislation to ensure records are compliant.

S3: undertake taxation activities within the scope of the role and tax specialism. Identify limits of expertise and escalate issues to more senior colleagues.

S4: apply professional scepticism when undertaking taxation activities being alert to conditions which may indicate possible misstatement of information due to error or fraud, establishing the facts sensitively and being aware of unconscious bias. Using those facts to inform and evaluate decision making in the context of providing accurate information to HMRC.

S5: interpret information for tax purposes such as using judgement to determine the correct way to report transactions or items of income/ expenditure.

S6: participate in or support others with quality improvement activities for example the improvement of personal working practices.

S7: use software packages to assist with taxation tasks in line with cyber and data security requirements, using data securely and safely, including backing up data.

S8: deliver taxation tasks with a critical eye to trends, demonstrating a 'right first-time approach'.

S9: use workload management principles to plan, organise and prioritise own tasks and manage time effectively such as systems for managing key tax filing dates, penalty dates and enquiry deadlines.

S10: use taxation information to add value to stakeholders through use of data visualisations, analysis and interpretation and communicate tax information in a way that non-tax specialist stakeholders can understand.

S11: undertake file management activities such as preparing and collating information, making accurate file notes and managing version control.

S12: communicate taxation information through a variety of media to enable key stakeholders to understand what is required, considering the risks and benefits to the organisation of social media and other digital applications.

Behaviours

B1: actively engage in the wider organisation and provide information that contributes to influencing stakeholders such as peers, colleagues and clients.

B2: apply a transparent, objective and sustainable manner to meet the ethical requirements of the profession and actively encourages this behaviour with colleagues within their team such as applying Professional Rules and Practice Guidelines (PRPG), Professional Conduct in Relation to Taxation (PRCT) and Standards for Tax Planning.

B3: apply a transparent manner in dealing with HMRC in relation to the tax affairs of stakeholders such as ensuring HMRC is provided with all relevant information necessary to be assured that the stakeholder's tax affairs are correctly stated.

B4: committed to personal wellbeing and an awareness of support and resources available.

B5: adaptable and accepts changing priorities and working requirements to enable self and colleagues the flexibility to maintain high standards in a changing environment.

B6: reflective on own practice and seeks learning opportunities for continuous professional development.

B7: build strong, collaborative, professional relationships, recognising the importance of equality, diversity and inclusion and actively encouraging this behaviour with colleagues.

Qualifications

English and Maths

Apprentices without level 2 English and maths will need to achieve this level prior to taking the End-Point Assessment. For those with an education, health and care plan or a legacy statement, the apprenticeship's English and maths minimum requirement is Entry Level 3. A British Sign Language (BSL) qualification is an alternative to the English qualification for those whose primary language is BSL.

Does the apprenticeship need to include any mandated qualifications in addition to the above-mentioned English and maths qualifications?

Yes

Other mandatory qualifications

Association of Taxation Technicians Qualification

Level: 4

Additional information: <https://www.att.org.uk/our-tax-qualifications/att-qualification>

Professional recognition

This standard aligns with the following professional recognition:

- Association of Taxation Technicians for member

Consultation

PENDING

Progression Routes

ST0480 Senior leader 1.2 L7

ST0272 Chartered manager (degree) L6

ST1303 Accounting finance manager-1.0 L6

ST0001 Accountancy or taxation professional L7

The new Taxation Advisor Professional L7 will be available in 2025

Supporting uploads

Mandatory qualification uploads

Mandated degree evidence uploads

Professional body confirmation uploads

Subject sector area

15.1 Accounting and finance