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WHAT’S INSIDE

“A must-read for those considering a career in the tax profession.”

Anthony Thomas FCCA CTA(Fellow) ATT(Fellow), President of the CIOT

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Patrick Stevens, the president of the CIOT, introduces this year’s *Inside Careers Guide for Chartered Tax Advisers*. He outlines some of the key benefits of this profession and joining the CIOT.

Welcome to the *Inside Careers Guide for Chartered Tax Advisers*.

Qualification as a Chartered Tax Adviser (CTA) is the ‘gold standard’ amongst tax professionals. The Chartered Institute of Taxation is the leading professional body for those providing tax advice with a membership of over 16,000.

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

Tax advisers 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 Chartered Institute of Taxation. Success in these examinations will provide clear independent evidence of having attained a high professional standard that should enable you to demonstrate a wide-range of UK tax knowledge.

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.

Patrick Stevens CTA (Fellow) FCA is President of the Chartered Institute of Taxation
ATT: Introduction

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 seven thousand fellows members and around four and a half thousand 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.

Stuart McKinnon CTA
ATT(Fellow) is President of the Association of Taxation Technicians.
THE PROFESSION
Career opportunities in tax

Graduates considering a career in tax can look forward to varied and challenging 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.

Why choose tax?
The common stereotype of tax professionals often belies the fact that a background in accountancy is increasingly the commercial driver of the board room, with qualified accountants now at the helm of one fifth of the UK’s FTSE 100 companies.

In reality, tax is a dynamic and fast paced industry which requires not only analytical ability, but excellent problem solving and commercial skills. Modern tax professionals have to be equipped to communicate effectively and deliver out of the box strategic thinking and big-picture perspective in order to compete in an exceptionally competitive market.

Tax also provides a stable career path and 2011 saw a string of announcements for positive growth within leading accountancy firms, many increasing their graduate intake on last year’s figures.

Finally, it pays to be qualified in tax; often very well; if you prove yourself, you can realistically aim for management within two to three years.

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’ accountancy firms – Ernst & Young, 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 the 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 a definite 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 perspective. 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). 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 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 as 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.

Where should I specialise?
Regardless of whether you start your tax career with an accountancy firm, legal practice or in-house, the need to 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 & Industry or Financial Services:
**Commerce & Industry**
- Provides an opportunity to grow commercially and can eventually lead to participation in significant business decisions.
- Opportunities to gain greater exposure to wider tax issues and an increased in-depth knowledge of the role that you are involved in.

**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 within a financial services institution offers invaluable opportunity to understand the organisation from within.

**Private Client Services**
- Opens up careers in diverse sectors within tax, such as non-domiciles, private equity and entrepreneurial services.
- Opportunities exist within smaller boutique firms, where more autonomy and responsibility for a specific area of tax falls to fewer people.

**Transfer Pricing**
- Transfer pricing has become a topical area within tax due to the proliferation of legislation in an ever increasing number of countries.
- Being a cross border transferable skill, Transfer Pricing offers a good route into an international tax career.

**Indirect Tax**
- An area very much in demand due to the increasing volume of cross-border trade, the importance of cash flow within organisations and escalating sophistication of tax regimes of many countries.
- Due to the nature of VAT and other Indirect taxes, opportunities to develop and further your career on an international scale are prevalent.

**People Services**
- Opportunities in expatriate tax, international assignments and global mobility have increased due to the number of individuals choosing to work, live or retire abroad.
- People Services tax offers a varied career whilst still specialising in one element of the tax environment.

Ultimately, tax has many opportunities to offer graduates, with clear progression in a stable industry. 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.

Rob Cottrell is an Executive Consultant for Pure Taxation, a recruitment agency which specialises in placing tax professionals.
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The future of the tax profession

Tax is a fast-moving industry which constantly has to adapt to legislative changes. We take a look at some of the key areas of development and how this affects graduates about to enter the profession.

Tax has been in the commercial spotlight throughout the last decade and remains high on the agenda of companies and governments alike. These are interesting times, with tax policies having a major impact on key corporate decisions.

For those starting out in their career, the constantly changing landscape of tax offers a wide variety of issues to tackle. However, graduates will need to keep up with the ways in which businesses and accounting practices will manage their tax affairs in the future, to access sought-after jobs in an increasingly competitive market.

Looking ahead, we can expect the effects of corporate global expansion and increasing regulatory control to become even more pronounced. In addition, we can assume that tax will continue to be a key focus for governments, as they attempt to replenish their treasuries and for companies, as they seek to manage the level of tax for which they are liable, both in the UK and internationally.

**Changes in corporate tax strategy**
Growth abroad is now an essential part of corporate strategy. With the increase in cross-border trade and as companies look to establish their businesses overseas, they must ensure that they operate as efficiently as possible from a tax perspective, whilst preserving the aims of their overall corporate strategy.

**Moving tax in-house**
Gone are the days when the majority of large corporates assign all tax matters to accountancy firms. Increasingly, companies are now setting up/building up their own in-house tax functions. This not only reduces the fees the companies pay out to external advisers (very key in the current cost-cutting environment) but also ensures that these companies have full control over their tax affairs.

Depending on the resources of the company in question, this may leave just the most time-consuming work (such as the preparation of tax returns) and/or the very complex/deeply technical issues to be out-sourced to external advisers.

It is increasingly clear that prospective tax professionals will need to be commercially aware and think globally in order to progress their careers.

**Global opportunities**
This increase in companies taking in-house ownership of their tax work is happening further afield than just the UK. In the last 18 months, demand for in-house corporate tax professionals across Europe, the Middle East and Africa, in particular, has increased significantly – and over the next few years, opportunities in the rapidly developing economies for graduates with relevant foreign language skills are likely to increase.

As a result, accounting firms are also facing new challenges as they adapt to the changing profile...
and global activities of their clients. Firms are now required to service their clients internationally and provide consistent, high quality advice across the globe. The increase in the sizes of the in-house tax function also means that they are becoming extremely focused on providing the specialist advice required by their clients.

**Increase in regulatory control**

One of the key changes to the business world over the last ten years has been tighter regulatory control across all areas of business, including tax. This really started in earnest as a result of the collapse of Enron in 2001, which sent shock waves throughout the business world and led to the dissolution of Arthur Andersen, one of the largest accounting firms at that time. The impact of this crisis led to the introduction of tight controls for tax and other areas of the business that require global compliance.

In addition, increased cooperation between tax authorities in different jurisdictions is becoming increasingly risky, while compliance with regulations is becoming increasingly hard work. As a result, businesses are bolstering their tax capability across the board to meet these additional regulatory requirements and, depending on their corporate strategy, to minimise risk.

**Increasing demand for specialist tax roles**

As companies prioritise efforts to control/reduce their long-term effective tax rate, quick wins for cutting costs are increasingly important for a company’s profit line. By reducing their exposure to indirect taxes, companies can immediately see savings, which is critical in an uncertain economic climate. To capitalise on potential savings in VAT, dedicated tax specialists are often sought-after both within accounting firms and in-house.

Another key area where specialists are in demand is transfer pricing – i.e. very broadly, ensuring that each country taxes the right amount of profits. This is a huge area of growth as, particularly in light of the current economic crisis, every tax authority seeks to tax as many profits as possible.

**Increasing use of interim/contract workers**

Another trend which looks set to continue is the increase in demand for interim or contract tax workers. This is often an attractive option for employers as it provides companies with the flexibility to cover gaps in resource and meet specific needs when required, whilst controlling costs.

Over the last two years, interims have been increasingly relied upon to provide additional capability as the demands of legislative changes and compliance has grown, whilst permitting companies to avoid headcount freezes. Although contract work is usually more common at the senior level, roles are open to junior to mid-level candidates, particularly those who might be considering making a career move from practice into industry.

**Conclusion**

Looking ahead, it is increasingly clear that prospective tax professionals will often need to be commercially aware and think globally in order to progress in their careers. The increase in regulatory obligations will also provide ample opportunities for tax professionals who wish to focus on tax compliance, tax reporting and tax accounting.

Encouragingly, companies are actively targeting graduates for high profile careers in tax, which will no doubt continue. In addition, opportunities are often varied and challenging, with international prospects.

However, the market will continue to be competitive, with limited roles in large high-profile multinationals and the top accountancy firms. It is therefore important to start thinking about gaining a qualification that will stand you in good stead and what kind of company/firm would best support your ambitions, taking into account career progression and future opportunities/moves.

Ultimately, for those with the commercial acumen and ability to take advantage of this new landscape, the opportunity to make your mark within the tax industry is assured.

Claudia Engleman is a consultant at Pure Taxation, a boutique agency specialising in tax recruitment.
Salaries and benefits

Whilst salaries haven’t changed in recent years, recruitment has picked up in some key areas and there is still high demand for top calibre tax professionals. Antony Harvey gives us an insight into the salary and benefits someone entering the tax profession can expect to receive.

The last year has been busy for taxation recruitment. Although not back to 2007 levels of hiring, there was strong demand for core compliance and reporting professionals within UK businesses as well as demand for VAT, transfer pricing and international tax managers. Half of accounting employers expect to be hiring throughout 2012, according to a recent survey by Morgan McKinley.

In the London commerce market, there was high demand for top calibre tax professionals at newly qualified to manager level throughout 2011. This was also true in the Home Counties and South East.

Whilst some new hires are replacements, many hires are a result of restructures and a desire for more specialist in-house tax expertise. Hiring activity for personal taxes and private client areas, particularly in the Home Counties, has been high. Contact networks and strong business development skills are increasingly important. As the operating environment remains uncertain, these entrepreneurial skills will remain highly valued by professional services firms.

Salaries and benefits
Salaries and benefits have not fluctuated significantly since 2010. Morgan McKinley’s survey showed that 70% of accounting employers expect salaries to rise in 2012, but only by up to 3%.

However, many firms have become reluctant to let their best people go. Some professional services firms adjusted salary bandings to allow greater flexibility to keep or attract top
talent. Companies are structuring packages to allow flexible and home working as well as career planning, training and the opportunity to specialise.

Looking to the future
The results of Morgan McKinley’s survey suggest that most respondents would replace key hires in 2012 and a significant proportion predicted new hires over the next 12 months. Previous times of economic uncertainty have seen redundancies and restructuring to cut costs, but many businesses are already very cost conscious. Therefore, we may see a shortage of available professionals in some areas as concerns about the economy may discourage people from moving roles. One thing is for sure, 2012 will be an interesting year for tax professionals.

Antony Harvey is a consultant in Morgan McKinley’s in-house tax team based in London. He recruits for roles across the in-house tax market including VAT, corporate tax, transfer pricing and international tax.

<table>
<thead>
<tr>
<th>Level</th>
<th>Personal tax</th>
<th>Corporate tax</th>
<th>Personal tax</th>
<th>Corporate tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>A level entrant</td>
<td>£18-20,000</td>
<td>£20-22,000</td>
<td>£15-19,000</td>
<td>£16-20,000</td>
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<tr>
<td>Graduate trainee</td>
<td>£20-30,000</td>
<td>£21-32,000</td>
<td>£18-25,000</td>
<td>£20-28,000</td>
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<tr>
<td>Newly qualified</td>
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<td>£36-50,000</td>
<td>£30-42,000</td>
<td>£32-45,000</td>
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<tr>
<td>Assistant manager</td>
<td>£45-55,000</td>
<td>£48-58,000</td>
<td>£40-50,000</td>
<td>£42-52,000</td>
</tr>
<tr>
<td>Manager</td>
<td>£55-70,000</td>
<td>£58-75,000</td>
<td>£50-65,000</td>
<td>£52-70,000</td>
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<tr>
<td>Senior manager</td>
<td>£68-85,000</td>
<td>£70-95,000</td>
<td>£60-80,000</td>
<td>£65-85,000</td>
</tr>
<tr>
<td>Principal/Director</td>
<td>£90-120,000</td>
<td>£95-140,000</td>
<td>£68-85,000</td>
<td>£70-90,000</td>
</tr>
</tbody>
</table>

All salaries in the table above are approximate figures to be used for guidance only. For further information on salaries, please contact Morgan McKinley.
Frequently Asked Questions

There are some questions that everyone thinking of entering the tax profession wants to know. Here, we ask the Chartered Institute of Taxation and the Association of Taxation Technicians to answer the most common ones.

**What skills and qualities do I need to be a successful tax adviser?**
You will need to be numerate, be able to write well, think laterally and creatively and be willing and prepared to tackle new problems as they arise. The ability to construct logical and persuasive arguments and to interpret complex legislation is essential. A good memory, tact, diplomacy and an aptitude for researching information will all be highly valued by any potential employer.

**What exams do I have to take?**
Graduates in any degree subject can qualify as a tax adviser by finding a position as a tax trainee and taking the Association’s ATT examination, which leads to the qualification of taxation technician. All ATT students are required to have two years’ relevant work experience in UK taxation in addition to completing the exam in order to obtain membership. The next step is to take the Institute’s CTA examination.

Alternately, graduates can first qualify as an accountant or solicitor and then specialise in taxation, in which case they are eligible to proceed straight to the Institute’s examination. To become an Associate of the Institute you must have completed three years’ professional experience.

**Do I qualify to obtain a credit?**
There is a credit available to full AAT members who have passed AAT Unit 18. The credit is available in ATT Paper 2 – Business Taxation & Accounting Principles.

There are a number of credits available for CIOT students. For example, those who have passed the final examinations of ICAEW, ACCA or ICAS are entitled to apply for a credit in the Application and Interaction Paper of the CTA examination. For further details please visit www.tax.org.uk/students_qualifications.

**Which companies recruit tax advisers and what are employers looking for?**
Tax advisers are employed in law and accountancy firms, in industry and commerce, the clearing banks and tax consultancy practices. The major recruiters of tax trainees are accountancy practices. The ‘Big Four’ accountancy firms will generally require a 2.1 degree and a high number of UCAS points.

Top 20 firms offer fewer places, as their tax departments are smaller, but they may be more flexible on entry requirements. The range of tax work undertaken in industry, commerce, clearing banks and tax consultancy practices means that the level of qualifications required will vary in relation to the position available.
Do the ATT and/or the CIOT recruit tax advisers themselves?
The Association and the Institute are the professional bodies for UK tax advisers/tax technicians rather than consultancies and as such are not able to employ tax trainees. Both organisations advertise in careers publications in order to raise the profile of taxation as a career and the professional qualifications offered.

What salary can I expect to start on?
The financial rewards for successful tax advisers are very high. Starting salaries depend on location, size of firm and whether the employer is in industry or commerce. As an example, a graduate ATT trainee with a big accountancy firm in London would commence on a salary of approximately £20,000. Salaries in such firms will increase substantially after success in the ATT and CTA exams.

How do I become a member of the CIOT?
Admission is dependent upon passing the examination and on demonstrating three years’ relevant recent professional experience.

What are the benefits of passing the CTA examination?
The principle benefits are the use of the title Chartered Tax Adviser and the designatory letters CTA, along with enhanced career prospects and commonly a substantial pay increase.

What other exams do I need to pass to register as a member?
You need to have passed either the exams of the Association of Taxation Technicians or those of another professional body such as ICAEW, ACCA or the Law Society. For further details please visit www.tax.org.uk/students_qualifications.

Do I have to be working in tax to register?
No. You do not need to be working in tax to register or to sit the exams but you will need three years’ relevant professional experience to become a member of the CIOT.

Can I register online?
Yes, you can register online at www.tax.org.uk.

What opportunities are there for mature students?
The Association and the Institute both have many mature students, as taxation presents numerous, varied career opportunities for those from a range of backgrounds. It offers direct entry for those who decide early on and indirect entry for those who may have already embarked upon a career and now want to specialise or move in a new direction.

What opportunities are there for students from outside the UK?
The ATT and CTA are both UK taxation qualifications. Residence in the UK is not necessary in order to register or study for the examinations; however, students should note that the examinations take place in the UK with very limited exceptions.

Students wishing to specialise in international tax should consider the Advanced Diploma in International Taxation (ADIT). Further information about this qualification can be found on pg 56 or visit ADIT website www.adit.org.uk.
22 BDO
  Tax Assistant - Zak Hawley

24 HASLERS
  Tax Executive - Imy Underwood

26 ERNST & YOUNG
  Tax Adviser - Robert Hackney

28 SMITH & WILLIAMSON
  Corporate Tax Trainee - Emily MacDonald
What do BDO do?
BDO are a large professional services firm that operate in a wide variety of sectors and specialise in offering Audit, Tax and Business Consultancy services.

How did I get my job at BDO?
I applied for a summer internship in the tax department towards the end of my second year at university. It involved all the usual aspects, including online numerical and verbal reasoning tests, and eventually a final interview with a partner. At the end of the internship I was offered a full time graduate position for when I finished my degree.

What is a typical day like for you?
Here are just a few of the things I do on a daily basis:

- Preparing draft tax computations for inclusion in companies’ accounts.
- Departmental meetings to discuss topical issues such as proposed changes in legislation and possible improvements to our service.
- Drafting letters to clients and HMRC outlining tax calculations and responding to enquiries.
- Conference calls with our overseas offices to discuss issues for clients with overseas interests.
- Technical research in particular areas, for example research and development and patent acquisitions.
- Time-off to study for my exams.

What do I enjoy most about my job?
The variety of experience it is possible to obtain on a daily basis, for example I have had the opportunity to work on large corporate tax projects to more small ad hoc personal tax projects.

- The wide range of technical issues, as well as constant changes in legislation, provides a challenging environment that means I am constantly learning.

- I work within a good team. We have a great team in which everyone’s opinion is considered, as well being both friendly and sociable, making it an enjoyable department to work in.

What are the most stressful parts of the job?
Studying for the ACA has been the most stressful part of the job. The exams require a lot of work and I have found adjusting to time in the office after a particularly difficult period at college to be challenging.

- However, having a peer group of other tax assistants that started with me, as well as having good support from my department and others within the firm has helped me to adapt to this.

What would you like to achieve in the future?
My main aim for the time being is to complete my ACA qualification, once this is complete, I have the opportunity to study for my CTA exams. Although they’re not compulsory, I think I will take them, as they could really boost my career.
Ultimately, I would like to consolidate my technical knowledge and eventually specialise in a particular area of tax.

**Do you have any advice for anyone wanting to get into the industry?**
Have an open mind. It’s very difficult to have a complete idea of what career path you want to follow; when you start a job it may not be what you expected, or you may discover other areas that you were unsure of before that now appeal to you.

I would recommend giving careful thought to the qualification you will be studying for, ensuring that you are fully prepared to put the right amount of work in order to pass all of your exams.

**What was the interview process like?**
The interview process was daunting. However, I was prepared for what to expect - for example the initial application stage led to computer based tests and eventually to an interview and assessment centre.

**Any advice for the interview process?**
• Be open and honest. Relate to your own personal experiences rather than trying to say what you think people want to hear.
• Don’t be put off by the daunting process, it will be a worthwhile experience whether you are successful in getting the job or not.
• Research the company you are applying for. This will help you understand the role you are looking to undertake a bit more.

**What challenges have you come across and how did you overcome these?**
I have found it particularly difficult in finding a work/study balance. Working for a professional services firm there are a lot of demands on your time, so it can be difficult to find a good balance between time spent in the office and studying at home.

As I have become more experienced I have found it easier to manage my time, enabling me to be better prepared for each exam.

**What ‘soft-skills’ have you found useful?**
• Good communication skills are very useful, particularly as it is important to ensure good coordination with other departments, as well as helping me interact with clients.
• Good time management skills are particularly important. This is vital in both working to tight deadlines and when studying for exams.
• A positive attitude is also useful as it has helped me demonstrate that I am eager to learn and gain experience, particularly in such a technical industry.
Tax is the biggest financial burden people face. It affects the way companies are structured, located and how they operate. A tax adviser becomes integrated into their client’s company, often offering advice on every decision.

**Personal**
Shortly after graduating from the University of Warwick in July 2010, I joined Haslers as a tax executive. At Warwick I studied Accountancy and Finance. In just over a year with Haslers, I was able to sit and pass my ATT exams. Together with the guidance and expertise of courses delivered by experienced professionals in the field and of course with lots of hard work, I was awarded the President’s medal for outstanding achievement. This fast paced, challenging work environment where achievements are recognised was one of the main catalysts pushing me towards a career in tax. I am currently studying for the CTA to become fully qualified.

**Why tax?**
I wanted to continue with my finance background, but I felt accounting was not exactly what I wanted to do. What appealed most to me was the problem solving aspect of tax, together with the prospect of being able to gain the skillset required to plan out effective tax strategies with a client.

The unpredictable world of tax legislation ensures that a career in tax can never become monotonous and will always be evolving new challenges and opportunities as rules and regulations continue to change.

This balance of unpredictability and structure is one of the reasons I chose the career. A misconception about tax is the idea that it largely consists of number crunching. Although this is an aspect of the job, being able to produce well-written advice letters to clients is also extremely important.

Haslers encourage trainees to experience all the different taxes rather than specialising on just one, or indeed on one type of industry. I therefore work with a range of clients, such as property developers, car dealerships, recruitment agencies, actors and builders. This helps vary the tasks I do on a day to day basis. I work on the compliance side as well as non-compliance, for example making claims to HMRC, dealing with enquiries and planning employee share schemes. I believe this kind of environment is positive for a trainee especially if you’re like me and don’t necessarily know which area of tax to specialise in.
It is a great foundation and, if you later decide you want to specialise, you can hone your skills to the area you find most interesting.

What do you like most about your job?
The planning side is the area I enjoy the most, sitting down with a set of accounts and thinking ‘what could we do to save this client’s money?’ Clients are always keen to hear your ideas because at the end of the day you are trying to reduce their tax charge.

It is rewarding calling up clients to let them know they can expect a repayment cheque from HMRC.

Most stressful part of the job?
As a tax professional you will work towards qualifications, which are great to have in today's fight for jobs, even if you later decide to steer your career in another direction. Studying in college is a pleasant break from the office and you will find you become very close with the people on your course. The majority of firms will pay for all your course materials and will give you study leave.

The exams are tough, especially whilst holding down a full time job, but if you’re prepared to work hard and stay focused you can achieve great recognition for your efforts. You are given a lot of responsibility as a tax graduate so you need to be able to put in the extra hours, both in and out of the office.

Once you are qualified your studies don’t stop there because tax legislation is constantly changing and you need to be able to advise clients with reference to the latest laws and guidelines.

Do you have any advice for people who want to get into the industry?
The interview processes surrounding most graduate jobs are not easy and should not be underestimated. Before attempting interviews, you need to do a lot of research into your field of work, the company you have applied for and any other factors in the outside world that may affect your role (e.g. new legislation).

Once more, applications should not be taken lightly and should be completed to the very best of your ability. Try and get others to read your application; often universities and local councils have career officers who would be happy to sit down with you and review your application. Employers are not expecting you to know everything, but they do want to see a foundation which they can build on and your ability to demonstrate passion for the role you are applying for is really important.

You do not necessarily need prior knowledge in tax, although knowing the basics will help you through your interview, as the courses start from the very beginning. I was lucky enough to study two tax modules at universities which did help.

What soft skills have you found useful?
Two of the most important skills a tax adviser needs are strong time-keeping and organisational awareness. You need to be able to take on numerous jobs on different clients and be able to prioritise your workload. You may also be given work from different managers and partners, so staying organised will be required if you are going to hit all your deadlines. Your manager won’t be checking your work all the time, so you need to be able to juggle this yourself.

Communication skills are also essential. You will be communicating with clients via email, telephone and by letters. Clients need to feel like they can trust their tax advisers, so presenting a professional well-informed impression is always vital.
Why did you choose a career in tax?
With my father also being a chartered accountant, I have always been aware of accountancy and related professions, but it was only towards the later stages of my university career that I fully explored the career options in this area. As a science graduate – and in fact I originally gained a place for maths at university, before changing course after my first year – I have a natural leaning towards numerate roles.

My penultimate year internship gave me exposure to the realities of a tax career, and the challenging mix of helping clients with problem-solving in the face of the ever-changing tax legislation. This, together with a solid base of more routine compliance work, confirmed the attractiveness of the role to me.

Taking on a role within tax on a graduate scheme meant that I immediately started working towards the Chartered Accountancy qualification, with the option to further my studies with the CTA qualification after this. Both of these are highly respected and I knew that they would put me in a strong position for my future career development, as well as being challenging and interesting in their own right.

What is a typical day like for you?
Part of the attraction of a tax career is that there can be huge variation in the nature of the work from one day to the next. Commonly I might be working on preparing the tax computations for one of the clients within my portfolio, requiring regular contact with both the internal team and the client themselves, or helping to address a detailed technical query that’s been put to us by a client. My role is mainly office-based, but I’ll regularly be out of the office meeting with clients at their premises or elsewhere, perhaps on a scheduled update meeting or to advise them on a particularly complex issue relevant to them.

At any given time, I could also be working on a larger-scale advisory project, such as a major transaction by a large international client. This involves working as part of a large team, drawing together specialists in all areas of tax to advise the client.

What do you enjoy most about your job?
Within tax, you never stop learning – new rules, legislation and consultations are continually being introduced, making the role a challenging one and providing new opportunities for creative thinking with each new development.
There's also a great feeling of satisfaction that comes from completing a project to a high standard that's recognised by the client, and really adding value to it. Work like this helps clients to see tax not simply as a burden, but also to appreciate the ways in which they can gain major benefits from working with us!

**What are the most stressful parts of the job?**

There's a definite cycle to some elements of my work, with tax returns needing to be filed on an annual basis for most of my clients. Many clients work to an annual accounting calendar ending in either March or December, meaning that the weeks coming up to their filing deadline can, even with the best of planning, become extremely busy. However, throughout my work I'll almost always be part of a team working towards a common goal. With the support of colleagues, both junior and senior, it's possible to ensure that everything gets completed in time while continuing to work to a high standard.

**Do you have any advice for anyone wanting to get into the industry?**

I started almost ‘from scratch’ with my knowledge of accountancy and tax issues when I graduated from university, so I can say from first-hand experience that this isn't any barrier to success if you have the ability and desire to learn. Working in tax can be challenging, but if you're someone who enjoys problem-solving and the exciting demands of being within a fast-moving professional world, it could be the ideal industry for you!
How did you get your job at Smith & Williamson?
I applied for the role early in my final year at uni and successfully passed all stages of the recruitment process. This included online numerical and verbal tests, a phone interview, an assessment day (involving a group exercise and presentation, further numerical and verbal tests and a written exercise) and finally an interview with the director. I was offered a job starting the following autumn.

What do you do day to day?
There is no real ‘typical’ day as each is so varied, but generally I’ll be doing any number of the following:

- Telephoning HMRC regarding penalty notices, repayments of corporation tax, change of accounting date or other ad hoc queries.
- Drafting letters to HMRC and to clients regarding corporation tax computations and returns, HMRC enquiries into returns etc.
- Technical research into any number of different areas. To date I have undertaken research into intellectual property, companies looking to expand overseas, exemption from corporation tax for foreign branch profits, R&D tax credits and financial sector taxes.
- Writing articles on technical topics for marketing purposes or for the Smith & Williamson website.
- Preparing corporate tax computations and drafting queries to clients, including liaising with our audit team.
- Attending various meetings with clients and taking notes.
- Ad hoc tasks such as drafting pitches for new clients, business development, various administrative tasks and completing my timesheet.

What is the Smith & Williamson trainee placement programme?
Smith & Williamson offers a placement programme to all new trainees within Tax and Business Services, meaning that throughout my three year training contract I will spend the majority of my time in Corporate Tax (the department I applied to), but also three months in each of Assurance and Business Services and Private Client Tax Services. I am yet to go on a secondment but think it’s a great idea in order to meet people in other departments and to get a more rounded view of the services Smith & Williamson can offer to clients.

What ‘soft skills’ have you found useful?
It is key to have strong communication skills both written and verbal to be able to interact appropriately with colleagues and clients.

I have found it vital to be able to prioritise work and manage my time effectively, as I can often be working to tight deadlines. This is also an important skill to master when it comes to revising for exams.

It is important to be enthusiastic and a quick learner, as tax can be quite a technical area with many intricate details and a lot of jargon to get your head around.
What are the most stressful parts of the job?
I am currently studying for the ACA, which is definitely the most stressful part of the role. The exams require a lot of hard work and can be time intensive but they are manageable if you are willing to put the work in. My department have been very supportive of me in the run-up to my exams, ensuring that I leave the office at a reasonable time to allow sufficient revision time.

I had no prior knowledge of accountancy, which I worried would be a disadvantage, but the college courses are designed for complete beginners so it wasn’t a problem. The same applied in the first few weeks in the office – no technical tax knowledge was expected.

What do you enjoy most about your job?
I am constantly learning and always find things to challenge me, particularly since tax is such a technical industry. I have discovered that the job provides a good balance between the technical tax issues, number crunching and also the ‘softer’ communication side of things. This combination is what I enjoy most, as it plays to my skills and also keeps things interesting.

I think one of the best parts of the job is working alongside such great people. We have a relatively young team who are all very sociable and friendly and who really make the days enjoyable.

Is there a work/life balance?
Absolutely. I usually work from 09.30 until 17.30-18.00, which leaves plenty of time for socialising with friends after work. People in the department often organise after work drinks in one of the local bars (especially if the sun is shining!) and we always find an excuse to go out for lunch.

The only time where my social life has taken a beating is in the few weeks leading up to exams, but that is to be expected.

What are your aims for the future?
First and foremost I am focusing on passing my exams and qualifying as an ACA. After this I have the option of taking the CTA exams, which is strongly encouraged, though not compulsory.

Do you have any advice for anyone looking to apply?
I would suggest that you spend some time getting to know what companies do, perhaps through internet searches, attending careers fairs, or speaking to people who may have dealt with the firm in the past. I would also recommend that you understand the qualification you would be studying for and in particular that you are really prepared to put in the work in order to pass the exams. Finally I would suggest applying as early as possible to give yourself the best chance of being successful.

It is important to be enthusiastic and a quick learner, as tax can be quite a technical area with many intricate details and a lot of jargon to get your head around.

More graduate tax profiles are online at www.insidecareers.co.uk
Joining BDO’s graduate scheme in 2008, Emma passed her professional exams in July 2011 and was promoted to Assistant Tax Manager within the year. We catch up with her after this impressive start to find out what’s next in her career.

Most of my friends and family find it hard to believe that I enjoy working in tax. I think there are quite a few misconceptions about what we actually do and the stereotype is that we sit at our desks adding up numbers every day. In reality I find my job interesting, challenging, rewarding and a bit stressful at times too. Tax affects everyone yet it surprises me how often people know very little about it.

Current role
I work in the Expatriate Tax Team within the Human Capital bubble. I exam qualified in July 2011 and was promoted to Assistant Tax Manager the following April.

I deal with UK expatriate tax issues for UK outbound and foreign inbound individuals. At BDO we do not have a compliance-advisory split so we handle all aspects of the client engagement, from preparing tax returns for assignees, running shadow payrolls, holding arrival/departure briefings, liaising with our overseas offices regarding a cross border move as well as handling all advisory work as requested by the client.

BDO definitely do give you a lot of responsibility and exposure from day one. In my first week at BDO I was emailing/calling clients, attending client meetings and preparing tax returns.

Why tax?
I graduated with a degree in Economics from the School of Oriental and African Studies, University of London and joined BDO on their graduate scheme in August 2008. A graduate scheme in tax appealed to me for the following reasons:

• It suited my skills – I have always liked working with numbers so I thought a career in an accounting firm would suit me well. Tax especially appealed to me as there is a lot of client interaction and you do need good communication skills whether it’s writing reports or communicating complex tax issues to someone who has no understanding of how the UK tax system works.
• Training – I have always enjoyed studying and liked the idea of receiving structured training which allowed me to acquire specialist skills.
• Languages – I chose expat tax as growing up I was an expat myself and wanted a career where I could use languages. The reality is that I do not get a chance to use any language other than English, but I do get to meet a lot of very interesting clients from all over the world.

• Hours – We do work hard as the 31st January tax filing deadline approaches, but for the rest of the year we work very reasonable hours. We are of course once in a while expected to put in extra hours if there is a big deadline to meet.

• People – I really liked the people I met during the interview process and can vouch that BDO is a very friendly place to work.

Qualification and training
BDO offer an excellent CTA training scheme through their in-house training programme. The training programme also exempts you from ATT. I joined BDO in August 2008, sat the Awareness and Individuals Advisory papers in November 2010 and the OMB Advisory and Case Study papers in May 2011.

On joining, the first four weeks were spent at college where we received an introduction to the UK tax system and started to build an understanding of how income and corporation tax works. After that, one week a month was spent at college to cover the CTA syllabus.

For two years trainees are at college for a week every month, which is a lot of time to be spent outside of the office. It is a testament of BDO’s dedication and investment in training its people.

After every week at college we would be assigned homework and be required to submit these to our tutors by an agreed deadline. There are also progress tests and end of year exams to complete; the more question practice you do the more likely you are to succeed in the CTA exams.

Help and support
Our tutors sit in the London office and I definitely benefitted from being able to see them in person anytime I had questions. I would often sit with them to go through homework or block out time in our diaries if I wanted a one-to-one session.

Another benefit of the internal training scheme is that regardless of which route you decide to specialise in, all trainees will attend the same classes. I took the CTA general route but still had to sit through all the classes (and submit homework) for corporation tax, VAT, trusts etc. This really helps on a day to day basis as you do need to be aware of other tax issues which may arise when advising a client. You are not expected to be an expert on all taxes, but an awareness of other taxes will help you do your job well.

My team were also very supportive as my exams approached. We are given quite a bit of time off to study for our exams and my partner would often tell me to go home and study if I was in the office past 17.30.

The CTA exams were definitely a lot more challenging than I had ever imagined. The papers are hard and in addition to this you will need to develop a study schedule which works for you. I definitely attribute my first time pass to the support which was provided to me by the tutors and my team.

Plans for the future
Since qualifying I find that I am still constantly learning more about expatriate tax. With my CTA exams behind me I have been able to focus my attention on my clients and think about what skills I would like to develop as part of my career progression.

BDO do take on board to what I have to say and give me the necessary exposure to help me develop. I understand it is quite common for newly qualified individuals to change firms, but my plan is to stay put at BDO. Having worked there for four years I couldn’t ask for nicer colleagues or a better working environment.
After completing her law degree, Susie tried her hand at banking, property, and corporate law before choosing a career in tax. Seeking greater potential for career progression, she moved to PwC where she is now a director. She shares the ups and downs of her career so far and gives us a unique insight into what it’s like to be a tax lawyer in today’s markets.

The daughter of a barrister – my father spent his life as a residential landlord rather than practising in construction law – I spent many school holidays as a teenager earning money working for my father, preparing his accounts and tax computations. Sad as it sounds, it paid very well and ultimately set me up with plenty of money for socialising as a student at Nottingham University.

Somewhat lacking in imagination when it came to degree choice, I chose law and spent the next three years regretting taking the only degree course which required almost daily 9am lectures! Apart from the early starts, I soon discovered that I was rather enjoying my degree course – particularly the property and tax law elements. I took a strange satisfaction in threading my way through centuries of case law and legislation – a bit like a history lesson with a commercial relevance. Eventually I decided that a career in law might be the answer after all.

Three years later, with some serious student debt and having found my future husband, I moved from Nottingham to London to complete my legal practise course. I then secured a vacation placement with a large London law firm, Ashurst, and promptly left the country for nine months travelling through India, Malaysia, Thailand, Singapore, Australia, New Zealand, America and Mexico. It came as a shock having to start back at work as a trainee in London in March 2000, but it turned out to be the start of a good millennium (so far!).

I spent two years as a trainee and tried my hand at banking, property, corporate and tax law before eventually qualifying into tax – I must admit as much for the work as for the great bunch of tax lawyers with whom I worked. I qualified just as the property boom was in its infancy and worked on some enormous property transactions with plenty of stamp duty and corporate tax planning. I learnt from a team of incredible partners and senior solicitors, many of whom were the pre-eminent lawyers in their field. It was a busy but exciting time.

I then got engaged to my Scottish husband and the Scots homing mechanism kicked in so, after much thought and
trepidation, we upped sticks and made the move to Edinburgh, where I secured a qualified position as a tax lawyer at Dickson Minto. They were a very good fit as they had a strong London presence in the deals/private equity market and so I still enjoyed the quality transactional tax advice and experience which I had benefitted from at Ashurst. Dickson Minto also sponsored me through my Chartered Tax Adviser exams which, I maintain, were the hardest exams I’ve ever taken.

One of my biggest career decisions then came three years later when I reached a fork in the road. I realised that if I remained at a law firm as a tax specialist, my potential career progression could be limited. As a tax lawyer, I would always be in the background behind the corporate lawyers when it came to meeting clients and winning work.

I started to look around and, to my surprise, PwC showed some interest in my skill set. I’m not sure that they really knew quite what to do with me at the start. I was an experienced tax professional and yet had never really looked at a set of accounts and had only limited experience of how to put together a tax computation.

I spent the first two years at PwC ‘catching up’ on what I’d missed out on from a compliance perspective but maintaining my specialism in stamp duty – now stamp duty land tax – and property taxes. Both proved a good fit with the world of Private Finance Initiatives (PFI); I worked on a number of key Scottish PFI and construction projects and enjoyed the challenge of group structures and property tax planning. I gained my promotion to senior manager during this time. The property boom was in full swing by this point, as was the Mergers & Acquisitions (M&A) market, so I had a few of the busiest years in my career flat out on a number of M&A projects until the collapse of Lehmans in 2008.

Following Lehmans and as the M&A project work began to wane, I switched paths to spend more of my time focused on SME and entrepreneurial clients. These types of clients had formed the backbone of my portfolio even before then, particularly during my time at Dickson Minto, but I began to really get a kick out of working with and advising the management and shareholders behind the businesses. Private businesses have a unique approach to commerce.

Sadly, as the downturn hit, even with more of a specialism in private businesses, much of my workload involved linking in with our business restructuring and liquidation/insolvency teams on the tax aspects of re-financings and business collapses.

After starting a family in November 2009, I returned to work to take on a new role heading up the private client tax practise. I kept my specialism in SMEs, entrepreneurs and private business corporate tax, but gained a much deeper awareness of personal tax affairs, which now means I have the full picture from a private business perspective. I was promoted to director in 2011 and have had a fantastic first year. I love the opportunities I have to represent PwC on external committees and to really work at the coalface of tax law development. I’ve made my debut on TV and radio in the last 12 months – and won’t be changing career any time yet!

Business is of course hard, particularly in the private business sector, but things will improve eventually. I’ve spent much more time in the Aberdeen marketplace in the last two years and I do recommend it as a tonic for anyone who needs a break from the doom and gloom of recession. The next few years could also be a scene changing time, with the Scotland Bill and the introduction of a new land tax, landfill levy and possible changes to income tax rates just the tip of the iceberg.

Being a tax lawyer in Scotland turned out not to be as boring as it sounds!
David Hall became interested in the tax profession when he started chatting to someone on the train. He later applied for the graduate scheme at one of the top firms in the industry. He now works for Diageo and discusses how he got to where he is today.

**Why I chose tax**

On a train I met a lady. After a meandering conversation, she gave me some insights into the world of auditing. It turned out that she was married to a partner at Grant Thornton and had herself worked for a number of global professional firms.

Strangely enough, that was the start of my career in tax, but by that time the entire Graduate Audit Department intake places at Grant Thornton in Leeds had been filled. Fortunately an email chain found its way to a tax partner and I was asked to attend a plethora of interviews and assessments. At the outcome of these, I was told to go travelling for a year and join the firm the following year.

‘Why stay in tax?’ In short, I am able to be whatever is needed for the occasion. A tax professional is a hybrid: of an accountant crunching numbers and a lawyer scrutinising words; of an academic painstakingly researching and a decision-maker using principals to steer these choices.

**Why I work at Diageo**

Passion is intrinsic to Diageo’s work. All decisions, small or large, usually have a tax risk or opportunity. A tax executive has an enviable position in the business as opportunities are available to own the outcome of an initiative, something which can be absorbing. Being able to control the outcome means you have a great feeling of pride when a job is done well that is well-worth the sacrifices.

At the moment we are rightly concerned with growing the business – organically or inorganically. Those who work in Group Tax, such as myself, are both enablers, that bring projects together, and gatekeepers, that help moderate them. In either guise we are business leaders with responsibilities to manage risk, deal with tax authorities, explore new ventures and ways of working and ensure decisions see a return on investment.

My first challenge at Diageo was to make the control environment of corporate tax return preparation more robust. This involved delegating work to accountants specialising in...
compliance processes at an intra-group shared service centre in Budapest and understanding base data sources of a multinational organisation. Adapting to cultural differences was eye-opening, while trusting and truly valuing others’ opinions over my own was liberating. An additional challenge during this whole process was upskilling colleagues in Budapest by striving for Association of Tax Technician (ATT) qualifications and promoting ownership of results.

Tax itself is not inert and we must react to the external environment. I have a responsibility to stay up to date with law changes due to UK Government changes in the Finance Act each year. Real-time consultation with tax authorities is becoming the norm for me and the team. At the moment, our prime concern is reform of the UK controlled foreign companies regime. Therefore, my day job is about shaping commercial operations to be continuously efficient, communicating to senior stakeholders and working with tax advisers.

**My journey**
Throughout my career, I have relied on the foundations that Grant Thornton gave me in their corporate tax department. The clients were owner-managed corporations and their founding directors and my role was to look at the interaction of taxes and work closely with the accounting.

While at Grant Thornton I became an unofficial social secretary on visits to Bradenham Manor, the first class Grant Thornton learning facility and I think this had a part to play in being approached to becoming the face of Grant Thornton Graduate Tax recruitment. My diary was not as absorbing as Adrian Mole’s, but given the subject matter of: life as a tax trainee – I was relatively proud.

Having completed the ATT, I wanted my next adventure in London and to work with clients of the ‘Big Four’. My time at PwC was a crucial period in my career and one I look back at fondly. At PwC, I became immersed in BP’s corporate tax compliance outsourcing, reporting, process improvement and other related advisory engagements. Senior oil and gas tax specialists guided me through the taxation of exploration companies who operate on the UK continental shelf and worldwide. I became responsible for managing PwC’s delivery of the UK corporate tax returns for BP’s entities, as well as other worldwide Compliance Relationship Manager roles for other clients.

A restructuring of the way of delivering corporate tax compliance at PwC occurred which prompted me to consider what I wanted from my career. I joined Deloitte who were growing an Energy Infrastructure and Utilities team, with an Oil and Gas specialism at its core. At this time I also chose to continue my training and study for my CTA exams.

Intrinsic to the role was providing full service delivery to clients, utilising compliance, consulting and transaction support experience. At this time I also realised something about the internal market for projects - doing a job well for one client for a Partner/Director often led to more fruitful work on consulting engagements for other clients.

During my time at Deloitte my career took a varied and interesting path. I spread my client base from Mining and Utilities, to also include nuclear new build. Outside my specialism I joined a group that sought to understand the technical intricacies of changes to the taxation of leased assets. This meant I was fortunate enough to accompany clients to the Tax Council on a number of occasions to seek clarity on points of law.

The unprecedented economic conditions of a few years ago led to mixed emotions – those of us left after redundancy rounds, while grateful to not be out of work, had at least a temporary ceiling placed above us and carried the burden of workload from those who had left. I sought some personal development to stretch my role by facilitating the graduate trainee course in-house. This provided a very relevant string to my bow for that first challenge in Diageo Group Tax.
Eildh Adams qualified as a solicitor before choosing to concentrate on tax. For Eilidh, the development of relationships and having a real impact on people’s personal and business lives is one of the most important aspects of a tax solicitor’s job, making her work all the more rewarding.

After reading too many John Grisham novels at school, I decided to study law and began my LLB at the University of Aberdeen in 2001, graduating in 2005 before completing the Diploma in Legal Practice. I began my legal traineeship with Turcan Connell in October 2006 and spent the next two years working across four different legal areas of the office, settling on a career in one of the Estate Planning, Tax and Succession teams on qualifying in 2008.

My day to day work focuses on tax and estate planning for high net worth individuals, trusts, charities and family companies. The tax aspects of my experience focus mainly on Inheritance Tax and Capital Gains Tax planning, but as with all areas of tax, an understanding of the other direct and indirect taxes is essential to providing fully considered advice to clients.

In 2010 I decided to expand on my technical tax skills by embarking on the ATT exams. As well as the three core papers, I also sat the paper on Inheritance Tax, Trusts and Estates. I completed the final two papers in November 2011, receiving distinctions for all four papers, the Kimmer Medal for the IHT paper and the Johnson Medal for the paper on Practice Administration and Ethics.

What does Turcan Connell do?
The Turcan Connell Group is a leading firm of legal, wealth management and tax advisers with an inter-disciplinary team of lawyers, tax planners, investment managers and financial planners working together out of offices in Edinburgh, London and Guernsey. Turcan Connell currently has 21 partners, two principals and around 300 staff.

How did you get your job at Turcan Connell?
Before qualifying as a solicitor in Scotland, it is necessary to undertake a two year traineeship with a law firm. The traineeship application process for most of the bigger law firms begins very early. I secured my traineeship with Turcan Connell in October 2004, two years before I completed my degree and the diploma. The interview process consisted of a paper application, followed by an assessment day which incorporated an interview, Q&A session, a practical assessment and a drinks reception.
**What is a typical day like for you?**
Some of the matters I deal with on a regular basis include:

- Attending client meetings
- Will drafting
- Trust drafting
- Advising on the availability of tax reliefs, such as principal private residence relief, APR and BPR, entrepreneurs’ relief and holdover relief
- Trust administration, including calculating Inheritance Tax charges and completing the necessary returns
- Considering estate planning for clients and advising on lifetime gifting, structuring for maximising APR and BPR and asset protection for younger generations
- Advising on the tax implications of the setting up, running and winding up of trusts
- Charitable Trust administration
- Advising on international aspects of estate planning
- Executry administration, Deeds of Variation and Inheritance Tax Returns.

**What do you enjoy most about your job?**
I find it very rewarding to act for individual clients and families, rather than large corporations. This adds a much more personal aspect to the work I undertake and allows the development of long term, multi-generational relationships.

**What are the most stressful parts of the job?**
The advice we give can have a major impact on the personal and business lives of those we advise and so it can sometimes be stressful to consider the gravity of the impact on people’s lives of the advice you are giving. Dealing with human emotion, rather than business strategy and profit motivation, can also add a layer of complexity (but also reward). Working to strict deadlines and under time pressure can be stressful, but meeting those deadlines and completing work in a timely and organised way and to a high standard is very rewarding.

**What ‘soft skills’ have you found useful?**
The ability to organise, prioritise and continually review and update your workload is key, as are presentation skills, both verbal and written. The ability to communicate complex tax advice to clients in a manner that is logical, technically accurate and comprehensible is essential. It is also important to be able to communicate to clients in a professional and friendly manner. In the current climate, being alert to business opportunities is also vital.

**What would you like to achieve in the future?**
I really enjoyed studying for the ATT exams, improving my technical knowledge and learning things that allowed me to tie up advice for clients in a very holistic manner. I am therefore keen to continue that learning, perhaps through sitting the CTA exams. I would also like to become a member of the Society of Trust and Estate Practitioners.
FINDING THE RIGHT JOB
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 those from a variety of backgrounds. Read on to find out more...

Education & skills needed

What qualifications do you need for a career in tax? There are a number of routes open in the taxation profession to people from a variety of backgrounds. Read on to find out more...

Taxation is unique in that it 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

Being degree educated is not a requirement of the institutes, so it is possible to train to be a tax professional without a degree. You can enter tax from any background, providing you are at least 17 years old, and have strong GCSEs in Maths and English.

In practice, however, to enter the larger accountancy firms and training schemes, a strong academic background and minimum of 2.1 degree are asked for. 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.

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 practise 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.

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 17 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 examination session you intend to sit. (Exam sessions are in May and November.) In order to register you need to:

1. Obtain and complete the appropriate registration form from the ATT.
2. Obtain the signatures of a sponsor for the reverse of the form. 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. Return the form with the appropriate fee.

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 examination session you intend to sit. (Exam sessions are in May and November.) In order to register you need to:

1. Obtain the application form for registration and a Confirmation of Eligibility either by enquiring to the Institute or from the education page of the CIOT website at www.tax.org.uk.
2. Complete the form and return it to the Institute 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.
So where do you find tax specialists? Almost anywhere is the answer. Accountancy and law firms of all shapes and sizes employ teams of tax specialists to advise their clients on how best to minimise the impact of tax on their business activities, and in turn, the vast majority of UK and multinational companies employ ‘in-house’ tax specialists to help them manage the burden of tax compliance and position their tax strategy effectively. In addition to private sector commercial enterprises, you may also find tax specialists in educational establishments and other public sector bodies.

Whereas historically HM Revenue & Customs used to be the first step on the ladder into a career in tax, since the late 1990s, the larger accountancy firms have developed their own graduate training programmes into tax and these days there is a distinct preference for ‘growing one’s own talent’. As an entrant into the tax discipline, one specialises from the very start in one distinct discipline i.e Corporate, Personal or Indirect Tax (mainly VAT, but can be Customs/Excise Duty). A strong academic background is a prerequisite (a 2.1 degree from a reputable university is usually essential) and other criteria for graduate entry into tax are interpersonal skills, commercial awareness, an eye for detail and an adaptable approach.

As a graduate entrant into tax, one studies towards a professional qualification. There are two main routes to qualification: one, for those keen to jump straight into a tax qualification, is the Associate Tax Technician (ATT) followed by the Chartered Tax Adviser (CTA). The other is via an Associate Chartered Accountant (ACA) or Institute of Chartered Accountants of Scotland (ICAS) training contract followed by a CTA qualification.

Going down the accounting and tax route is normally recommended for those wanting to pursue a career in corporate tax, as an ability to read and understand how accounts are put...
together is useful and further down the line, if you want to work in-house, an invaluable skill to have. The CTA route works well for those focusing on personal tax. Graduates into Indirect Tax may take the ‘VAT route’ of the CTA.

As well as your studies, there’s the day job: learning the ropes of what makes a successful tax consultant; such as developing analytical skills i.e. the ability to interpret complex technical data and translate it into practical and effective advice, as well as client handling and business development ability. Contrary to popular belief, tax is not a desk bound career; you will have a large amount of client contact on a daily basis. In the largest accountancy firms, secondments to a client or overseas occasionally arise.

In the ‘Big Four’ accountancy firms, one tends to specialise in a particular sector, for example finance, mid-markets, consumer and industrial products or technology and information. In the mid-tier and smaller accountancy firms, one tends to deal with a broader array of client types, although some specialise in a particular sector (e.g. landed estates, charities or the not for profit field).

The majority choose to carve out successful long-term tax consultancy careers in the profession, whether as part of a ‘Big Four’ or mid-tier firm, or indeed a law firm or an independent practice. However, with a couple of years’ practical experience under your belt and armed with your tax qualification, you may choose to take your knowledge ‘in-house’. Businesses involved in banking, insurance, property, funds, retail, manufacturing, energy, telecommunications, technology, media, arts, entertainment, travel and transportation all regularly recruit tax specialists.

Tax as a discipline is becoming increasingly international in nature and there are fewer barriers to transferring your tax expertise to a different country’s jurisdiction. The US, Australia, Central and Eastern Europe and the Far East all provide their own unique set of technical and commercial challenges for the internationally mobile tax specialist.

Benjamin Franklin said, ‘In this world, nothing is certain but death and taxes.’ Another certainty is that a career in tax can provide you with a wide variety of professional and personal opportunity.

Guy Barrand is a Senior Consultant in the Indirect Tax Recruitment division of Beament Leslie Thomas.
Getting an internship

As a student it can be daunting to consider your future career path. The media is telling you that it is increasingly difficult to get a graduate job, your graduate loan is steadily increasing, your family are pressuring you to work out what you want to do with your life and all of your friends seem to have a plan... where do you start?

Getting started
A good start is not to believe the press about there being no roles out there. The market has moved the goalposts a little, however, if you can get focused and a foot in the door early, you are giving yourself the best opportunity. Work experience, ideally in a field you are going to enjoy, that will develop your skills and potentially will lead to a graduate path, is a perfect start. The first step is to research roles and firms and get clued up before applying for internships.

Along the way you may find out what you do and don’t like – internships build your understanding, knowledge, skills and confidence in making that decision of where and how you want to start your career.

Think about what kind of work experience you want, your skills, how it will be valuable and whether you will enjoy it. Employers want you to be keen, enthusiastic and genuinely passionate (or at least excited). So choose a role that is personally of interest to you, not your friend or your mum and dad, as you could be doing this for a long time.

Work experience comes in many forms. The accountancy and tax areas offer summer internships, which are usually between four to nine weeks but any length of scheme is good experience. Internships usually incorporate a number of aspects – training, networking and if you perform well can lead on to a graduate role secured before you return to your final year at university.

Finding the right experience
Research is the key before applying. Your careers service has a substantial library of information and are in contact with the most active recruiters. Additionally you can search the
web for ‘insider views’ of different internships or company websites often have case studies of people who have done their placement schemes. You can also find internship roles on the Inside Careers website. Recommendations can also add weight to your choice of work experience, but be careful not to be swayed by your best friend because they may enjoy something completely different from you.

**Applying and getting the job**

So now you are well on your way to finding work experience, how do you get that highly sought after opportunity?

When applying to companies, understand that the recruiters will be seeing a large amount of applications and most will be regurgitating the website in an attempt to show their robust research. Knowing something more about the firm, maybe that you have learnt meeting them at their events or at fairs can really stand you apart. Getting through the application process will be based on whether you can show you are focused enough, have the right minimum criteria such as academics and being in the right year of study and can show competencies via your work experience and extra curricular activities.

Recruiters want to see that you have a good understanding of the role and that it personally suits you. Being genuine and confident in your skills and experience is key. Remember, it’s ok to be nervous at interview but you still need to get your points communicated succinctly and well. This is your opportunity to shine if you can apply yourself to research and practice before the interview. Use techniques such as STAR (situation, target, action, result) to answer questions and really focus on the actual question rather than noise in your head about what they are trying to find.

You will most likely be juggling many applications with going to lectures, revising for exams and crucially enjoying a social life at university. In this case planning ahead as in most parts of life is key, so book time into your timetables and set aside time to prepare and complete applications.

Preparing to get a job can be a job in itself, but remember it’s worthwhile in the long run and may save some extra time and unnecessary worrying in the future. Just remember, if you get an internship and it leads onto a graduate role it will free you up to focus on your final year of studies and getting that all-important 2.1 or above, that all the employers want you to have. Remember you were probably daunted by the prospect of applying and finding a university and course yet you achieved that, so this is just another thing you can achieve with enough time and preparation.

Internships can be really rewarding – fun, interesting, challenging, a chance to meet likeminded peers, network, get paid and secure a graduate job early. So you have lots to look forward to getting an internship – so what are you waiting for? Good luck!

Lienda Beale is a Graduate Recruitment Officer (HR Operations) at Grant Thornton.

**What an internship might involve:**

- Training on-the-job and structured training courses and inductions.
- Client interaction including audits onsite, meeting with HMRC, liaising with individuals and corporate companies.
- Business related projects including reviews, reports, analysis and presentations.
- Daily business tasks could also involve a wide variety of tax computations, tax returns, audits, insolvency issues etc depending on which business area you experience.
- Networking events with buddies, managers and partners and corporate responsibility opportunities.
THE INSTITUTE & QUALIFICATIONS
The Chartered Institute of Taxation

The Chartered Institute of Taxation (CIOT) is the leading professional body in the UK for advisers dealing with all aspects of taxation. As a not-for-profit organisation their primary purpose is to promote education in taxation with a key aim of achieving a more efficient and less complex tax system for all.

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 practising 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 examinations.

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 60 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)s). Its broad membership consists of Chartered Tax Advisers, including 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 staff.

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 training conferences, two technical weekend residential conferences on current tax topics, a one-day conference on the Finance Bill and usually one joint conference with HM Revenue & Customs, 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

All members 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).

A three monthly bulletin on the Institute’s website provides students 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.

Other benefits
Members have the opportunity to apply for an MBNA affinity credit card, to participate in the corporate display advertisements in all Yellow Pages directories at a special rate, and to access discounts on a range of services, including courses, publications, hotel accommodation, car hire, PII cover and private health care.

For further information, please contact:
The Chartered Institute of Taxation
1st Floor Artillery House
11 - 19 Artillery Row
London SW1P 1RT
T: 020 7340 0550 Fax: 020 7235 2562
careersinfo@ciot.org.uk
www.tax.org.uk

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The Association of Taxation Technicians

The Association of Taxation Technicians 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 Association of Taxation Technicians (ATT) has become 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 Membership Committee, 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 practice in their own right and to provide taxation compliance services directly to the public. The Association operates a registration scheme for such members under which they must meet certain requirements. These include having appropriate professional indemnity insurance and undertaking continuing professional development to keep their knowledge up to date. Those who meet the registration requirements may state on their business stationery that they are ‘Registered with the Association of Taxation Technicians as a Member in Practice’ and exhibit the Association’s badge.

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 such people – the only professional body dealing solely with the subject of taxation.

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 residential student training conferences each year, run in conjunction with The CIOT, which members and non-members may attend.

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 Taxation Technician*.

*Tax Adviser*, 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), and a mouse mat which bears details of annual tax rates.

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, mailed to all registered students. Newsworthy 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 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 them at higherapprenticeship@att.org.uk.

**Other benefits**

Members have the opportunity to apply for an MBNA affinity credit card, to participate in the corporate display advertisements in all Yellow Pages directories at a special rate, and to join the Association’s registration scheme for self-employed members. This enables the use of the ATT’s badge on business stationery and a number of additional benefits (details available on request from the Association). Members also receive discounts on a range of services including courses, publications, hotel accommodation, car hire, car breakdown and private health care.

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
www.att.org.uk

Please quote Inside Careers Guide 2012/2013 when you contact us.
Many of the financial professions require you to continue studying in order to gain professional qualifications. The tax profession is no exception. Read on to find out what’s involved.

Both of the CTA and ATT examinations are modular, meaning you may take as many papers as you wish per sitting.

**The Association of Taxation Technicians (ATT) examination**

The ATT examination is modular, offering a choice from seven free standing Certificates of Competency. The certificate papers are:

- Paper 1 – Personal Taxation
- Paper 2 – Business Taxation & Accounting Principles
- Paper 3 – Business Compliance
- Paper 4 – Corporate Taxation
- Paper 5 – IHT, Trusts and Estates
- Paper 6 – VAT.

In addition, there are also two E-Assessments:

- Law
- Professional Responsibilities & Ethics.

To fulfil the examination requirement for membership of the ATT, candidates must pass the two ‘Core’ Papers (1 and 2), one other paper of their choice (3, 4, 5 or 6) and both E-Assessments.

On passing an individual paper, the candidate will qualify for a Certificate of Competency in that subject. So, if you work solely in personal tax compliance, for example, you will be able to take an exam in that topic only. This would then lead to the award of a Certificate of Competency in personal taxation. A certificate is valid for three years and can subsequently be renewed, provided that evidence of relevant CPD can be submitted.

Papers 3, 4, 5 and 6 may not be taken at the same sitting. Each paper lasts three hours. Students are required to be registered with the Association for at least six months prior to sitting an examination.

**Format and pass mark**

The certificate papers are in traditional form, with a mixture of computational and written questions. Short form questions, carrying between 2 and 4 marks each, will account for 40% of the available marks. The remaining available marks in each paper will be accounted for by between three and five longer questions, carrying from 10 to 20 marks each. Questions requiring knowledge of law will normally attract between 10% and 15% of the available marks in each of the technical papers.

Entry procedure for the examinations and current examination costs can be found in the prospectus, available on request from the Association or at www.att.org.uk.

**Medals**

A number of medals are awarded for the examinations, subject to the discretion of Council and the attainment of a satisfactory standard.

**Membership of the Association**

In addition to passing the examination, applicants for admission to ATT membership must also have a minimum of two years’ acceptable current practical experience in UK taxation.

**Progressing to the CTA examination**

Candidates who have fulfilled the ATT’s examination requirement for membership are automatically awarded Confirmation of Eligibility to re-register as students for the CIOT’s CTA examination, should they wish to do so.
Alternatively, on completion of an application form, students with unexpired ATT student registration may transfer up to three years of this to the Institute. No fee is payable to transfer registration.

**The Chartered Tax Adviser examination**
Examinations are held each May and November. Students are required to be registered with the CIOT for six months prior to the first examination they wish to sit.

**The papers:**

**Advisory Paper (three hours plus 15 minutes reading time)**
Candidates will have to pass two advisory papers (from a choice of six available).

- Taxation of Individuals
- Taxation of Owner-Managed Businesses
- Advanced Corporation Tax
- IHT, Trusts & Estates
- VAT on UK Domestic Transactions (including SDLT)
- VAT on Cross-Border Transactions & other Indirect Taxes.

The questions in the Advisory papers will be worth 10, 15 and 20 marks. Candidates will be required to obtain 50% or more of the total marks to receive a credit in that paper.

**Awareness Paper (three hours plus 15 minutes reading time)**
Candidates will choose three out of the five modules in this paper. The modules answered at the Awareness level cannot be the same papers which the candidate has sat, or intends to sit as his/her Advisory papers.

- Taxation of Individuals
- Taxation of Unincorporated Businesses
- Corporation Tax
- IHT, Trusts & Estates
- VAT including Stamp Taxes.

The format of each module will be 12 short-form questions, each worth five marks. Candidates will be required to obtain 50% or more of the total marks awarded for the whole paper at the same sitting, to receive a credit. There will not be a requirement to obtain 50% of the marks in each individual module.

**Application and Interaction (three hours plus fifteen minutes reading time)**
Candidates will have to answer a case study, based on the Advisory papers and Awareness paper modules.

- Taxation of Individuals, Trusts & Estates
- Taxation of Companies
- Taxation of Owner-Managed Businesses
- VAT & other Indirect Taxes.

Candidates will answer one of the four case studies worth 100 marks. The pass mark is 50%.

**E-Assessment of Professional Responsibilities & Ethics and Law (one hour each)**
Candidates will answer 60 questions in each assessment. The questions will be both multiple choice and multiple response style. A total of 40 correct responses will be required to pass each assessment.

Candidates must apply to sit the E-Assessments online. There are various test centres around the UK for candidates to sit the assessments, and both must be passed before the examination entry closing date for the last tax paper that candidates will sit.

**Examination entry**
Entry procedure for the examinations and current examination prices can be found in the prospectus, available on request from the Institute or at www.tax.org.uk.

**Prizes**
There are a number of prizes and medals awarded at the discretion of the Council if satisfactory marks have been obtained. Prize winners often go on to have a close relationship with the Institute as their career develops and some are now examiners and lecturers at Institute conferences.

**Membership of the Institute**
After passing the Chartered Tax Adviser examination admission as an Associate member (CTA) is dependent upon demonstrating three years’ professional experience. Details are available on request from the Institute’s Membership Team.
Not all big accountancy firms are the same. We pride ourselves on being big enough to matter, yet small enough to value our clients as people rather than commercial opportunities. At BDO our difference is that exceptional client service is simply non-negotiable. We employ exceptional people – and help them to get on with the job, without needless bureaucracy. Our systems work to support our people, not the other way around.

Our training is as exceptional – and individual – as the people we recruit. Most study for the ACA, but there are also routes to other professional qualifications. Training is tailored to your needs and centred on first hand experience. That’s why we get such excellent results.

The firm offers you opportunities in a range of exciting areas from tax to forensic services, with the chance to take real responsibility on projects alongside partners and colleagues. Refreshingly, our partners are known for their hands-on involvement and mutual support is an essential part of the culture.

At BDO we deal with a genuinely diverse range of clients, whose needs vary as much as their specialisms and situations. You’ll face stimulating challenges that expose you to many different sectors. You could also spend time abroad: BDO is a global accountancy network with more than 1,000 offices in over 100 countries – and 13 locations across the UK and Guernsey.

What else? BDO has won a number of service and sector related awards including, for the second year in succession, Accountant of the Year at the 2012 M&A Awards, Auditor of the Year at the Real Business’ FDs’ Excellence Awards 2012 and Best Innovation in Client Service and Relationship Management at the Managing Partners’ Forum European Leadership Awards 2012.
Ernst & Young is one of the world’s leading professional services organisations, with a turnover of $22.9 billion. It currently has over 152,000 people in 140 countries, and ambitious global growth plans. This continued growth depends on the talented, engaged and diverse people who drive its success.

Ernst & Young’s clients include some of the world’s most successful, innovative and respected organisations, spanning all industry sectors. Their people understand how businesses work, and their ingenuity and creativity help anticipate and meet clients’ needs – improving how they work, making vital business decisions and exploring opportunities. They work globally in four service lines: Advisory, Assurance, Corporate Finance and Tax.

Ernst & Young seeks out driven, ambitious graduates who want a stimulating and challenging start to their careers. Graduates can go further, faster, learning from the experts while working with diverse clients across industry sectors or specialising in financial services. All this experience is grounded in world-class training, mentoring and professional qualifications – the first step on a successful and varied career path.

Ernst & Young has graduate opportunities across the UK, and for first and second year degree students there are programmes and activities to improve their employability. Insight Days let them explore what it’s really like to work for one of the world’s leading professional services firms. Industrial Placements and Summer Internships also offer the chance to secure a graduate job before their final year. The Leadership Academy helps exceptional undergraduates recognise and use their strengths in a career that takes them to the top.

Ernst & Young provides an exceptional foundation in business and is one of the very best places to start a career.

**COMPANY DETAILS**

- **No. of employees**: 152,000
- **Locations**: Nationwide
- **International opportunities**: Variable - depends on project

**VACANCY DETAILS**

- **Type of work experience offered**: Internships, industrial placements, EY Leadership Academy, EY Insight Day and EY Spring Week
- **No. of work experience vacancies**: 700 undergraduate opportunities
- **No. of graduate vacancies**: 900
- **Disciplines recruited from**: All degrees considered
- **Min. degree required**: 2.1
- **Min. UCAS points**: 300
- **Starting salary**: Competitive
- **Benefits**: 25 days holiday, gym membership, healthcare scheme, life assurance, pension scheme and season ticket loan

**APPLICATION DETAILS**

- **How to apply**: Online, followed by a first interview and strengths-based assessment centre
- **Contact information**: 1 More London Place London SE1 2AF
- **Application deadline**: Ongoing

For tax jobs & more info, visit www.insidecareers.co.uk/tax

Scan for Ernst & Young’s live jobs
There’s so much more to a career in tax than you might think
Believe it or not, it really does matter whether a Jaffa cake is a biscuit or a cake, or whether a pasty is served hot or cold. And, if you keep up to date with current affairs, you’ll know people can get very hot under the collar about these things. But that’s what’s so great about studying tax.

As one of our tax grads, you’ll get exposure to big name clients. You’ll get to work on challenging projects. And you’ll get plenty of opportunity to grow and progress. But you’re going to have to work for it – and you certainly won’t be running the show from day one. It’s a complex business, and it takes time – no matter how smart you are – to really get your head around it.

You’ll also get exceptional training for professional qualifications (with an enviable pass rate few can match), plus tons of exposure and ‘real world, real time’ responsibility. So when it is your time to run the show, you’ll be more than ready for it.

And with legislation constantly evolving, the tax world never stands still. In fact, when it comes to tax, it touches everything. It’s a fiddly business — but always fascinating. Just ask any CEO or CFO.

So while it can be tough, if you thrive on intellectual challenge, problem solving, working out the big picture through processing the details — and still being able to think on your feet — you could find it’s just the right place for you.

There’s no one type of person that fits in here. We’re a massively diverse business and there’s room for all kinds of skills, qualities and experiences. What everyone does share though is a rare kind of empathy you don’t necessarily associate with accountancy — but being ‘people people’ is really at the heart of what we do.

For more information on our current vacancies in tax and pensions, please visit our website.
Mazars is an international, integrated and independent organisation specialising in audit, advisory, accounting and tax services. As at 1st March 2012, the group has a presence in 69 countries and draws on the expertise of 13,000 professionals to assist businesses, major international groups, SMEs, entrepreneurs and public bodies at every stage in their development. Mazars also has correspondents and local representative offices in 15 further countries, which gives it additional capability to serve clients to the same strict quality standards across five continents. By listening closely to clients and understanding their needs, the Mazars range of services is designed to provide the assurance of recognised technical and regulatory expertise together with the added-value of a business partner that can advise effectively on improving performance at all levels. Mazars recruit a number of graduate trainees each year to become professionally qualified in the following fields; audit, internal audit, tax, actuarial and financial planning.

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

We work with a wide range of clients – from individuals to local businesses to large corporate companies and global organisations – across many sectors.

Our team has one common goal – to focus on our clients’ agendas and deliver value through a personal touch backed by big experience.

When you look at the facts, you will begin to see how ‘different’ Mazars really is to other firms. We are:

- Agile and adaptable – always stretching, evolving and learning.
- One integrated firm – diverse but united, even across international boundaries.
- Open and sharing – with expertise and experience.
- Technically excellent – at the forefront of everything we do and broadening our knowledge.
- Independent – we always think and act independently in our role as auditors.
- European with an international outlook – our local roots join to form a unique pan-European, integrated partnership with a global reach.
- Growing – we are building the firm as we plan and invest in the future.

No. of employees
1,500

Locations
Birmingham, Brighton, London, Manchester, Milton Keynes and Sutton

International opportunities
No

Type of work experience offered
Internships

No. of work experience vacancies
0

No. of graduate vacancies
12

Disciplines recruited from
All degrees considered

Min. degree required
280

Min. UCAS points
2.1

Starting salary
Competitive

Benefits
20 days holiday (increasing once qualified), bike scheme, gym membership, pension scheme, season ticket loan, social events and study support

How to apply
Complete an online application form at www.mazars.co.uk. Early application is strongly advised as our Tax Trainee scheme is very popular

Contact information
graduates@mazars.co.uk

Application deadline
Ongoing

Scan for Mazars’ live jobs

For tax jobs & more info, visit www.insidecareers.co.uk/tax
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:

- Career progression
- Childcare vouchers
- Competitive salary and company pension scheme
- Death in service benefit
- Full training, sponsorship and support for professional study (ATT, CTA)
- Study leave.

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.

**Company Details**

- No. of employees: 150
- No. of partners: 19
- No. of trainees: 25
- Locations: London, Milton Keynes and St Albans
- International opportunities: No
- No. of work experience vacancies: 0
- No. of graduate vacancies: 5
- Disciplines recruited from: All degrees considered, although law would be an advantage
- Min. degree required: 2.2
- Min. UCAS points: 260
- Starting salary: Competitive
- Benefits: 23 days holiday, bike scheme, flexitime, life assurance, pension scheme, season ticket loan, social events and study support
- How to apply: Application form via email or post
- Contact information: www.mercerhole.co.uk

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- EVEN more employers
- NEW employer Q&A sessions
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- EVENTS & presentations

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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.

**Tax opportunities with PwC**
As a member of our tax practice you’ll be part of a great team of people. You’ll work alongside global and rapidly-emerging UK businesses, as well as private individuals, to bring them the value they need.

You’ll be involved in projects from the very start of your career and will work with your clients to understand their business aims and address their challenges.

In **Corporate Tax** you’ll be advising or supporting our clients as well as tackling a broad range of work that includes: multinational advisory projects, audit, tax compliance, and researching business issues that affect clients’ tax affairs – all the while keeping pace with regularly changing tax rules.

In **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 work on everything from international pensions to communications, employment law and employee incentives to tax compliance.

In **Indirect Tax** you’ll advise businesses on VAT and other indirect taxes, including the international trade issues linked to Customs and Excise Duties. It’s a highly commercial, ever-changing and extremely wide-ranging field. You’ll be given responsibility early in your career and you’ll have the opportunity to test your strengths and abilities.

We’re proud, based on the opportunity we offer, that students have voted us the number one Graduate Employer in The Times Top 100 Graduate Employers survey for the last nine years. Whichever route you choose, by joining our tax practice, we’re sure you’ll have a rewarding and stimulating career with us.

**Take the opportunity of a lifetime.**
- [www.pwc.com/uk/careers](http://www.pwc.com/uk/careers)
- [www.facebook.com/PwCCareersUK](http://www.facebook.com/PwCCareersUK)
The experience stays with you

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 Nabeel, this means working with a film production company. He’s gained a deep insight into the film business – one that helped him offer strategic Tax advice that his client really valued. Join PwC – we’re focused on helping you reach your full potential.

It’s the opportunity of a lifetime.

www.pwc.com/uk/careers

www.facebook.com/PwCCareersUK
Ambitious, forward thinking and friendly, Smith & Williamson is an award-winning accountancy and investment management firm. As such, we are distinctive in the market for our broad range of services and strong client relationships.

Our scope and expertise allows us to deliver bespoke investment management, financial advisory and accountancy solutions that make a real difference to private individuals, professional practices, mid-to-large corporations and non-profit organisations.

And as the ninth largest accountancy firm in the UK, we’re large enough to be competitive, but small enough to develop relationships with our clients, and our people, that allow us to deliver tailored solutions and build strong careers – and sets us apart in the market.

Our size means we are able to offer the opportunities and experience our trainees are looking for. You’ll be given responsibility and challenging client-facing work at an early stage, across a diverse range of sectors, and structured training toward professional qualifications. And all within a supportive, open and friendly working environment that is as down-to-earth as it is dynamic.

Opportunities
At Smith & Williamson we are committed to finding the right people to join us, and working with them to develop their careers in today’s competitive business market.

We offer a number of entry routes to start your professional training, including graduate trainee and summer internships in Corporate Tax and Private Client Tax Services.

Whichever qualification you pursue, you’ll benefit from our strong commitment to supporting you throughout your studies. We offer ongoing in-house training and regular appraisals, as well as a ‘buddy'/mentoring system to answer your questions and help with your career development.

Beyond qualifications we look to develop knowledgeable, confident and trusted business advisers, so you’ll be doing real work, on real accounts with real responsibility from an early stage.

You’ll also undertake placements in other areas of Smith & Williamson to give you a greater insight into our business, increase your commercial knowledge and expand your networks across the firm.

No. of employees
1,500

No. of partners
275

No. of trainees
200

Locations
Birmingham, Bristol, Guildford, London, Salisbury and Southampton

International opportunities
No

Type of work experience offered
Internships

No. of graduate vacancies
c. 50

Disciplines recruited from
All degrees considered

Min. degree required
2.2

Min. UCAS points
300

Starting salary
Competitive

Benefits
23 days holiday, life assurance, pension scheme, season ticket loan and study support

How to apply
Online at www.graduates.smith.williamson.co.uk

Contact information
Ushma Amin, Assistant Manager
Graduate and Trainee Recruitment
trainees@smith.williamson.co.uk
www.graduates.smith.williamson.co.uk

Application deadline
Ongoing

Scan for Smith & Williamson’s live jobs
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- Upcoming deadlines
- enewsletters
- Exclusive features for account holders

Sign up today www.insidecareers.co.uk/signup
REFERENCE TABLE
<table>
<thead>
<tr>
<th>Company</th>
<th>No. of employees</th>
<th>Locations</th>
<th>International opportunities</th>
<th>Type of wk experience offered</th>
<th>No. wk experience vacancies</th>
<th>No. graduate jobs</th>
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</thead>
<tbody>
<tr>
<td>BDO</td>
<td>46,000+</td>
<td>13 locations across the UK plus an office in Guernsey</td>
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<td>Internships</td>
<td>-</td>
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<td>152,000</td>
<td>Nationwide</td>
<td>Variable - depends on the project</td>
<td>Internships, industrial placements, EY Leadership Academy, EY Insight Day and EY Spring Week</td>
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<td>900</td>
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<td>Internships and industrial placements</td>
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<td>800</td>
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<td>1,500</td>
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<td>Internships</td>
<td>0</td>
<td>12</td>
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<td>Mercer &amp; Hole</td>
<td>150</td>
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<td>-</td>
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<td>PwC</td>
<td>c. 16,000 (UK)</td>
<td>Recruits into offices UK-wide</td>
<td>Visit website for more info</td>
<td>Internships and work placements</td>
<td>c. 30</td>
<td>c. 120</td>
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<td>Internships</td>
<td>-</td>
<td>c. 50</td>
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</tr>
<tr>
<td>Company</td>
<td>No. of employees</td>
<td>Locations</td>
<td>International opportunities</td>
<td>Min. UCAS points</td>
<td>Starting salary</td>
<td>No. of days holiday</td>
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<td>2.1</td>
<td>280</td>
<td>Competitive</td>
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<td>Ernst &amp; Young</td>
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<td>280</td>
<td>Competitive</td>
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<td>260</td>
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<td>2.2</td>
<td>280</td>
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<td>300</td>
<td>Competitive</td>
</tr>
</tbody>
</table>

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If you’re not a little bit scared, you’re not paying attention.

You’re about to enter the scary world of full time employment. And, chances are, you’re not absolutely sure what to expect. Why would you be?

Unless you’ve grown up in a boardroom, things like dealing with corporate politics, working directly with big business clients, having to travel at short notice, having to report to someone, knowing when to express your opinion and when to keep schtum are unknown quantities to you right now. Rest assured though, at KPMG we get that, and will give you the training, development and support you need to deal with every aspect of your new working world.

We don’t expect you to know it all from day one – just that you’ll want to. And, actually, our graduates tell us working with us is that different from being at university. We just wear nicer clothes.

To find out more go to www.kpmg.co.uk/graduates

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Graduate & senior profiles
Salaries & career paths
Professional qualifications explained
Directory of graduate employers

WHAT’S INSIDE

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Anthony Thomas FCCA CTA(Fellow) ATT(Fellow), President of the CIOT

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