

ADVANCED

AWARD IN
**GCC VALUE
ADDED TAX**

LEVEL 3

aat

Updates to this specification

Version	Date first published	What's been updated
Version 1.0	January 2019	First publication
Version 1.1	February 2019	Section 3.3: What does the qualification cover? Section 7.1: How will students be assessed?
Version 1.2	April 2019	Section 7.1: How will students be assessed? Section 7.4: Sitting the assessment
Version 1.3	September 2019	Section 4.1: Guided Learning Hours (GLH) value Section 7.4: Sitting the assessment (internal assignment duration) Section 8: Unit specification (additional Learning Outcome 4)
Version 2.0	November 2020	Changes made to the following sections are effective from 1 January 2021 Section 3: Removal of the computer based assessment Section 4: Exemptions for prior assessment achievement Section 7: The assessment in detail Section 8: Test specification

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This qualification is not regulated by any of the UK qualification regulators. It is only available for students living in the Gulf Cooperation Council (GCC) member states.

We have developed training provider guidance and compliance documents for non-regulated qualifications, which will be applicable to the Advanced Award in GCC Value Added Tax. Links to relevant documentation has been included in this specification.

This specification applies only to students registered with AAT from February 2019.

1. About AAT

AAT works across the globe with around 130,000 members in more than 90 countries. Our members are represented at every level of the finance and accounting world, including students studying towards a career in finance, people already working in accountancy and self-employed business owners.

AAT members are ambitious, focused accounting professionals. Many of our members occupy senior, well-rewarded positions with thousands of employers – from blue-chip corporate giants to public sector institutions.

AAT qualifications are universally respected and internationally recognised. Organisations hire AAT-qualified members for their knowledge, skills, diligence and enthusiasm, because AAT represents the highest standards of professionalism.

In short, an AAT qualification is a route to some of the most in-demand skills in the world and provides our students and members with a professional status to be proud of.

2. Studying with AAT

All students wanting to gain this qualification must enrol with an AAT approved training provider in order to register onto this qualification.

Only AAT approved training providers can register students with AAT for this qualification.

Upon registration, an email confirming the student registration number will be sent to both student and training provider.

The qualification fee (paid by the training provider to AAT) will allow students to:

- study this qualification
- sit one attempt of each assessment for this qualification.

3. Choosing to study the AAT Advanced Award in GCC Value Added Tax

3.1 Who should choose to study this qualification?

The AAT Advanced Award in GCC Value Added Tax offers students at Level 3 the opportunity to develop their skills in applying VAT principles within Gulf Co-operation Council (GCC) member states. Completion of the qualification will help students to prepare VAT returns for submission to the relevant tax authority in relatively routine situations.

This qualification may also interest those who are self-employed or working in small businesses with a requirement to do their own VAT submissions.

The qualification recognises six pathways:

- AAT Advanced Award in GCC Value Added Tax (The Kingdom of Bahrain)
- AAT Advanced Award in GCC Value Added Tax (State of Kuwait)
- AAT Advanced Award in GCC Value Added Tax (The Sultanate of Oman)
- AAT Advanced Award in GCC Value Added Tax (State of Qatar)
- AAT Advanced Award in GCC Value Added Tax (The Kingdom of Saudi Arabia)
- AAT Advanced Award in GCC Value Added Tax (UAE)

3.2 Why choose this qualification?

The AAT Advanced Award in GCC Value Added Tax covers VAT regulations and the importance of understanding and complying with them. As such, it provides the skills and expertise needed to ensure efficient adoption of the new VAT framework into businesses across the GCC member states.

This qualification will usually take around six weeks to complete, but this will depend on the study method and course timetable.

3.3 What does the qualification cover?

The AAT Advanced Award in GCC Value Added Tax introduces students to the application of VAT principles against the GCC VAT Framework Agreement, introduced in 2018. The qualification covers a range of skills and the relevant supporting knowledge in one mandatory unit:

- Applying VAT principles in GCC member states (45 guided learning hours).

The qualification is assessed by:

- one internal assignment – internally set and marked by the training provider in accordance with AAT guidelines, and externally quality assured by AAT.

4. About the AAT Advanced Award in GCC Value Added Tax

Qualification name	Qualification number
AAT Advanced Award in GCC Value Added Tax	N/A
Level	
3	
Guided learning hours (GLH)	Total qualification time (TQT)
45	60

4.1 Guided Learning Hours (GLH) value

The total GLH value for this qualification is 45 hours.

The GLH for a qualification are an estimate of the amount of time a student spends learning under the supervision of a tutor. This might include lectures, tutorials or supervised study. Learning that involves the teacher or tutor and makes use of 'simultaneous electronic communication' methods such as telephone conversations or remote invigilation is also included, as well as time spent by tutors, teachers or external experts assessing student performance. The GLH do not include time that students spend on unsupervised preparation or study.

The GLH are set and recommended as appropriate by AAT, but some learners may need more or less support to achieve the qualification. The GLH value is not a compulsory measure for all learners. Training providers have the flexibility to offer the qualification in the hours required by their own students.

4.2 Total Qualification Time (TQT) value

The TQT value for this qualification is 60 hours.

The TQT is also a measure of how long it takes to complete a qualification, but it includes both guided learning and unsupervised learning.

Any independent study time or any additional work by the student that is directed by, but not under the supervision of, a tutor is included in the TQT value. This might include working through e-learning at home or time spent on independent research.

4.3 Are there any entry requirements for this qualification?

AAT does not set any entry requirements for the study of this qualification.

However, the ability to communicate information clearly and appropriately to a given audience is a valuable skill in any role and in any type of business, and it will support students in studying this qualification. For the best chance of success, we recommend that students begin their AAT studies with a good standard of English and maths.

4.4 Exemptions for prior assessment achievement

Exemptions are not available for this qualification.

If a student successfully achieves the qualification in one member state but wishes to work towards achieving the qualification in another member state(s), they will still need to successfully achieve the internal assignment relevant to the registered member state(s).

5. Employer involvement

AAT qualifications are valued by employers as technical qualifications that prepare students for the world of work and for working specifically in accountancy and finance roles.

5.1 Employer involvement in development and assessment

AAT has worked closely with employers in the development of this qualification to ensure that the qualification demands the skills that an employer would expect of a student at this level.

5.2 Working with employers to deliver the qualification

AAT qualifications are practical and technical qualifications, which have been developed with the involvement and support of employers. Teaching and learning should reflect this practical focus, and students should be encouraged to relate their learning to current issues and activities in the workplace. Students will benefit from contact with employers during their course of study. Employer involvement enhances students' experiences by allowing them to apply their knowledge to real workplace situations and links the worlds of study and work.

This may include:

- students participating in work experience that enables them to develop their skills and knowledge
- students working on projects, exercises or assignments set or supervised by employers
- employers delivering areas of qualification content via guest lectures
- students visiting employers or employers providing premises, facilities or equipment
- students attending talks by employers on employability, general careers advice, CV writing and interview training
- students attending careers fairs, events or other networking opportunities
- students learning in simulated or centre-based working environments
- employers providing job references for students.

6. Support for this qualification

6.1 AAT qualification support

Throughout the life of this qualification, AAT will make available the following materials:

- qualification specification
- Sample Assessment and Mark Scheme.

Up-to-date information on support materials can be accessed at aat.org.uk/gcctp and through MyAAT at aat.org.uk/training/study-support/search.

7. The assessment in detail

7.1 How will students be assessed?

Students must successfully complete one internal assignment to achieve this qualification.

The internal assignment:

- is internally set and marked by the training provider in accordance with AAT guidelines
- is externally quality assured by AAT
- is time limited
- is scheduled by training providers or assessment venues
- takes place at approved training providers and assessment venues under controlled conditions.

AAT **must** approve internal assignments before they are administered to students. Training providers will be required to e-mail their internal assignment to aatquality.assurance@aat.org.uk, a minimum of 20 working days prior to the scheduled date of assessment. Additional guidance on task development and the submission process can be found in the *Guide to internal assignment development and administration* which can be accessed at aat.org.uk/gcctp.

Students must successfully achieve a minimum of 70% for the assignment in order to pass the qualification. Student responses to the internal assignment must be provided in English.

7.2 Availability of assessments

The internal assignment will be available to be scheduled on demand by approved training providers throughout the year, except during periods set and communicated by AAT in advance.

7.3 Controlled conditions

AAT has published detailed regulations for Training Providers and Assessment Venues regarding the conduct of computer-based assessments (CBA).

Training providers must ensure that they comply with the minimum and supporting requirements for the hardware, software and PC set up used in the delivery of AAT assessments, and must ensure that all assessments are delivered securely.

Our minimum and supporting specifications, as well as information around PC settings can be found in the *AAT SecureClient Installation and Testing Guide* on the [CBA Support page](https://aat.org.uk/assessment/secureassess/support) at aat.org.uk/assessment/secureassess/support

Every approved Training Provider and Assessment Venue is required to have at least one dedicated person in each of the following roles – Computer-based assessment (CBA) Administrator, Invigilator and CBA Technical Contact.

Training Providers and Assessment Venues must ensure that all assessments are invigilated and conducted in accordance with AAT policies and procedures.

Although the Training Provider and Assessment Venue does have discretion to decide who is appropriate to undertake invigilator and reader/scribe roles, anyone with a potential conflict of interest must not be allowed to perform these duties. People with a conflict of interest include, but are not limited to:

- students
- relatives / family members of any AAT student
- tutors who have been involved in preparing students for any of the units that are being assessed.

Invigilators may not perform any other responsibilities whilst invigilating an assessment sitting, such as acting as a reader or a scribe for an assessment, as part of a student's reasonable adjustment.

AAT requirements and regulations for the conduct of assessments are detailed in the *Instructions for conducting AAT Computer Based Assessments (CBA)* guidance document, available on the [CBA Support page](https://aat.org.uk/assessment/secureassess/support).

7.4 Completing the internal assignment

The internal assignment is administered through AAT's assessment platform. Students have 2 hours and 30 minutes to complete the assignment, with an additional 15 minutes to allow students to upload evidence for marking.

The assignment will consist of a number of tasks, requiring students to demonstrate their application of knowledge and understanding when preparing VAT invoices and completing VAT returns.

Students should familiarise themselves with the uploading requirements for the assignment by working through the *Student guidance document for assessments that require third-party software (PDF)* guidance document, available on the [CBA Support page](https://aat.org.uk/assessment/secureassess/support).

7.5 Marking

The internal assignment will be marked by Assessors and quality assured by Internal Verifiers at the training provider, and then submitted to External Quality Assurers via the AAT assessment platform.

7.6 Results

Timescales for the results for the internal assignment will be dependent on internal marking, and quality assurance. Internal marking must be complete within 10 working days of the assessment taking place. Internal-verification must take place within 10 working days of the internal marking being complete. External quality assurance will take place within 10 working days of being notified of the internal verification decision.

Where the above timeframes are not met with regard to internal marking, then this can result in the training provider being placed on a Level 2 sanction - Suspension of student certification. For more information please refer to the *AAT Code of practice for training providers*.

Students' results will simply state whether they are Competent or Not yet competent.

7.7 Re-sits

This qualification is not subject to any re-sit restrictions. All required re-sits will be subject to an additional assessment fee.

Students should only be entered for an assessment when they are well prepared and they are expected to pass the assessment. Where a student is unsuccessful in an assessment attempt, they should discuss their results with their tutor and revise appropriately before retaking the assessment.

7.8 Enquiry and appeals

As the assignment is internally marked, students must go through their Training Providers appeals procedure before submitting an application to AAT.

AAT will not accept an application from students unless all stages of their Training Provider's appeals procedure has been exhausted and this can be evidenced in their application to AAT. Further details about this process, including the *Enquiries and Appeals Procedure* and relevant forms can be found at aat.org.uk/assessment/enquiries-and-appeals.

8. Unit specification

All units in AAT qualification specifications follow a standard format. The unit specification gives guidance on the requirements of the unit for students, tutors, assessors and those responsible for monitoring national standards. Each unit contains the following sections.

Unit title

The unit title will appear on the student's qualification certificate exactly as it appears in this specification.

Unit level

All units and qualifications are assigned a level using Ofqual's¹ level descriptors. There are nine levels of achievement, from Entry Level to Level 8.

GLH value

The GLH value is defined as all the time when a tutor, trainer or facilitator is present to give specific guidance. This definition includes lectures, tutorials and supervised study. It also includes time spent by staff assessing student achievements. It does not include time spent by staff marking assignments or homework where the student is not present.

Introduction

The unit introduction gives the reader an appreciation of the unit in the context of the vocational setting of the qualification, as well as highlighting the focus of the unit. It gives the reader a snapshot of the unit and the key knowledge, skills and understanding gained while studying the unit.

Learning outcomes

The learning outcomes of a unit set out what a student is expected to know or be able to do as a result of their learning.

Scope of content

The scope of content identifies the breadth of knowledge, skills and understanding needed to achieve each of the learning outcomes. The content provides the range of subject material for the programme of learning and specifies the skills, knowledge and understanding required for achievement of the unit.

¹ Ofqual is the independent qualifications regulator for England.

Content structure

1. Each learning outcome is stated in full.
2. Topic areas specify the standard that a student is expected to meet in order to demonstrate that the learning outcome has been achieved. These may be shown as 'students must know' for a knowledge topic or 'students must be able to' for a skills topic. Some learning outcomes may include both knowledge and skills elements.
3. Each topic area is then expanded into key concepts related to that learning outcome.
4. Each concept is then further expanded into indicative content where applicable.

Applying VAT principles in GCC member states

Unit level	GLH value	Assessment methods
3	45	One internally set and marked assignment

Introduction

This unit is about value added tax (VAT) introduced into the Gulf Co-operation Council (GCC) member states under a framework agreement from 2018. The unit is designed to develop students' skills in preparing VAT returns for submission to the relevant tax authority in relatively routine situations. Some non-routine issues are also included in this unit.

This unit provides students with the knowledge and skills they need to keep their employers and clients compliant with the regulations and practices that apply to VAT on sales and purchases. The content is designed to ensure that students can perform these tasks relatively unsupervised, particularly in terms of routine and some non-routine VAT tasks. However, it is expected that the student will still require some management for more involved and intensive VAT transactions.

Students will learn about VAT regulations and the importance of maintaining their technical knowledge through monitoring updates. Students must be taught how to complete VAT returns accurately and must understand the implications of failing to do so. Late or non-registration, inaccuracy and omission of transactions, late submission of returns and late payment or non-payment of VAT need to be understood in terms of the consequences that may be imposed by the relevant tax authority. Students will learn how to calculate the VAT value correctly in different circumstances, verify the calculations of the submitted return and correctly use an accounting system to extract relevant data for the return.

The VAT registration and cancellation of registration rules are important aspects of learning at this level, and this includes the need to monitor sales closely to avoid breaching regulations.

Students will learn about how to deal with errors made in previous VAT returns and how and when these errors are corrected. Students will learn about the special rules that apply when goods and services are imported into and exported out of GCC member states, and how the reverse (charge) mechanism applies for transactions between member states. Students will also understand the importance of the ethical code and its founding five fundamental principles when completing VAT returns and reporting VAT-related information.

Learning outcomes

1. Understand and apply VAT requirements.
2. Complete VAT returns.
3. Report VAT-related information within the business in accordance with regulatory and business requirements.
4. Understand the importance of applying the ethical code's five fundamental principles when completing VAT returns and reporting VAT-related information.

Scope of content

This section illustrates the depth and breadth of content to be delivered for this unit.

All areas indicated in the table below must be covered in teaching.

Students may be assessed on any area of content indicated in the test specification. Content assessed may change over time to ensure validity of assessment, but all content areas will be tested over time.

1. Understand and apply VAT requirements

1.1 Information on VAT regulation across the GCC member states

Students need to understand:

- the scope of VAT
- relevant definitions from the Framework Agreement
- the differences between the supply of goods and services
- the principles of deemed supply
- the difference between supplies having VAT applied at the standard-rate or zero-rate, or being exempt from VAT
- that supplies may have VAT applied at different rates, or be exempted differently, across member states
- who is liable to pay VAT and deduct VAT paid, including the concept of the reverse charge mechanism, and the effect of being registered or not registered for VAT
- the difference between input tax and output tax
- the specific calculations needed for standard, zero-rated and exempt supplies
- the place of supply rules for both goods and services within and outside the GCC
- the place of import rule.

1.2 Information on VAT regulation within individual GCC member states

Students need to understand:

- the rules for identifying and dealing with deemed supply of goods and services
- the rules for adjustment of tax value including bad debts
- that rules about exemption of certain sectors and zero rating of certain supplies vary between member states
- that there can be exceptions to payment of VAT in special cases
- the rules on the rate of VAT for the supply of transport
- the rules of VAT on financial services
- the rules of input tax deduction, restriction of deduction, and proportional deduction
- the rules on being exempted from issuing VAT invoices
- the rules on issuing summary VAT invoices and on the format of VAT invoices.

Students need to be able to:

- calculate the value of annual supplies.
-

1.3 Information on VAT relevant to the business

Students need to understand:

- sources of VAT information needed by a business e.g. information provided by local tax authority, VAT invoices and credit notes, accounting records
 - where to find information regarding changes to VAT regulation and practice
 - how to use information to determine relevant changes for the business that must be applied
 - the importance of maintaining up-to-date and relevant VAT knowledge
 - how to communicate relevant regulatory information to others.
-

1.4 Interactions with regulations and the relevant tax authority

Students need to understand:

- that VAT is a tax on consumer spending, including knowing whether the tax falls on registered businesses or the end user
 - the relevant tax authority's power to require the business to comply with regulations about registration, record keeping, submission of VAT returns, settlement of VAT due and refunds of VAT paid
 - when it is appropriate to obtain guidance from the relevant tax authority about VAT matters
 - what constitute VAT records; how long VAT records should be retained; how VAT records should be retained.
-

1.5 VAT registration and de-registration requirements

Students need to understand:

- about registering for VAT and obtaining a tax identification number
 - the mandatory and voluntary registration thresholds for VAT, and how to apply them
 - the circumstances in which voluntary registration may be beneficial to the business
 - the rules on de-registration and circumstances in which de-registration may be appropriate
 - the current month plus the previous 11 months or the expected 11 months calculation of thresholds, and how to comply with them in respect of registration.
-

1.6 VAT invoices

Students need to understand:

- what the correct contents and format of a VAT invoice are, including:
 - the summary and simplified VAT invoice rules
 - standard-rated, zero-rated and exempt supplies
 - electronic invoices
- the significance of the correct tax due date for determining the correct VAT for reporting
- the time limit for issuing VAT invoices.

Students need to be able to

- prepare VAT invoices
 - amend VAT invoices by issuing credit or debit notes
 - determine the tax due date of a supply.
-

2. Complete VAT returns

2.1 Extract relevant data from the accounting records

Students need to know:

- the duration of the VAT period.

Students need to be able to:

- identify relevant accounting records that cover the VAT period of each VAT return
 - identify and extract relevant income, expenditure and VAT figures from the following day books and accounts: sales and sales returns; purchases and purchases returns; cash and petty cash; VAT
 - verify that correct accounting principles are applied to output tax and input tax
 - determine that the figures extracted have come from an original and verified accounting record that has been prepared with due regard to the regulation of VAT.
-

2.2 Relevant input tax and output tax on the VAT return

Students need to understand:

- how imports and exports are treated on a VAT return
 - the different implications of exempt supplies and of zero-rated supplies for the VAT return, and the effect on deduction of input tax
 - how proportional deduction of input tax works
 - when pre-registration input tax can be deducted
 - how the reverse charge mechanism is operated on a VAT return.
-

2.3 Calculate the VAT payable to, or refundable by, the relevant tax authority

Students need to be able to:

- calculate the net VAT payable to or refundable by the relevant tax authority for a VAT period in respect of:
 - transactions in the current VAT period, including access to and use of sales and purchases invoices
 - credit and debit notes issued and received
 - cash and petty cash transaction receipts
 - deposits and advance payments
 - check that the balance of the VAT account agrees with the calculation
 - adjust the VAT value when the supply has been cancelled, rejected or reduced in value, and when consideration in part or in full has not been received (in accordance with the conditions applied for the write off of debts).
-

2.4 Complete VAT returns within relevant time limits

Students need to understand:

- that the VAT return must be completed and submitted in the manner specified by the relevant tax authority
- that the final total on the VAT return should agree with the total on the business' VAT account
- why the final total on the VAT return and on the VAT account may differ.

Students need to be able to:

- identify deductible input tax
 - identify valid VAT documents for input tax deduction
 - calculate VAT for imports and exports
 - calculate the VAT amount when given the VAT-inclusive amount of the supply (include dependant on whether input tax can be deducted in the absence of a VAT invoice)
 - complete all relevant entries on VAT returns.
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2.5 Make amendments for errors or omissions

Students need to understand:

- the rules on amending VAT returns
- the consequence of errors and omissions in VAT returns
- the consequence of late filing of VAT returns
- the consequence of non-registration and late registration for VAT.

Students need to be able to:

- make amendments for previous period errors or omissions in accordance with relevant regulations.
-

2.6 Payments and refunds of VAT

Students need to understand:

- that time limits apply for paying VAT due to the relevant tax authority
 - the process for paying VAT due including deduction of deferred payments
 - the consequence of late payment of VAT
 - the process for receiving VAT refunds by the relevant tax authority.
-

3. Report VAT-related information within the business in accordance with regulatory and business requirement

3.1 Inform the appropriate person about VAT-related matters

Students need to be able to:

- identify the appropriate person within the business to whom to report information, given different circumstances
 - provide appropriate information regarding: the discovery of current and previous period errors and omissions, the completion of the VAT return, the effects of a change in VAT rate or other regulatory changes
 - communicate the time limits for submitting VAT returns to appropriate persons
 - identify when a query about VAT is beyond current experience or expertise and so should be referred to a line manager.
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3.2 Communicate information about VAT payable or refundable

Students need to be able to:

- communicate to internal colleagues and to the tax authority relevant information regarding amounts payable or refundable.
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4. Understand the importance of applying the ethical code's five fundamental principles when completing VAT returns and reporting VAT-related information

4.1 The importance of acting with integrity

Students need to understand:

- the meaning of integrity from the ethical code
 - the effect of being associated with misleading information
 - the meaning of the key ethical values of honesty, fairness and trust
 - the importance of acting at all times with integrity, honesty, transparency and fairness when liaising with clients, suppliers, colleagues and tax agencies (e.g. the Federal Tax Authority)
 - how integrity is threatened.
-

4.2 The importance of objectivity

Students need to understand:

- the meaning of objectivity as defined by the ethical code
 - the importance of maintaining a professional distance between professional duties and personal life at all times
 - what is meant by a conflict of interest, including self-interest threats arising from financial interests, and compensation and incentives linked to financial reporting and decision making
 - the importance of maintaining objectivity and independence professional judgement can be applied
 - the importance of professional scepticism when exercising professional judgement
 - the link between compromised objectivity and possible accusations of bribery or fraud
 - how objectivity is threatened.
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4.3 The importance of professional competence

Students need to understand:

- the meaning of professional competence, due care and diligence as defined by the ethical code
 - how professional qualifications and continuing professional development (CPD) support professional competence
 - the requirement to maintain CPD records and periodically update CPD accreditations to tax agencies
 - the consequences of failing to work competently and with due care
 - how professional competence and due care are threatened.
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4.4 The importance of confidentiality

Students need to understand:

- the meaning of confidentiality as defined by the ethical code
 - the types of situation that present threats to confidentiality
 - when it may be appropriate to disclose confidential information
 - when confidential information must be disclosed
 - to whom a disclosure of confidential information may be made
 - how confidentiality is threatened.
-

4.5 The importance of professional behaviour

Students need to understand:

- the meaning of professional behaviour from the ethical code
 - how the ethical code as a whole sets out the required standards of behaviour and how to achieve them
 - how compliance with relevant laws and regulations, set by tax agencies, is a minimum requirement
 - the link between bringing disrepute on the profession and disciplinary action brought by a professional accountancy body
 - how professional behaviour is threatened.
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Test specification

The test specification gives details about the assessment method, marking type and duration of the assessment. The contribution that each learning outcome makes to the overall mark for the unit assessment is also provided.

Assessment method	Marking type	Duration of assessment
Internal assignment	Marked internally by the training provider	2 hours 30 minutes (plus an additional 15 minutes to upload evidence)

Learning outcomes	Weighting
1. Understand and apply VAT legislation requirements	30%
2. Complete VAT returns	45%
3. Report VAT-related information within the business in accordance with regulatory and business requirements	15%
4. Understand the importance of applying the ethical code's five fundamental principles when completing VAT returns and reporting VAT-related information	10%
Total	100%

9. Delivering AAT qualifications

9.1 Staff requirements

AAT requires that all staff who deliver AAT qualifications, including tutors, assessors and verifiers, are professionally competent to do so.

Assessor and internal verifier requirements can be found in the *AAT Code of practice for training providers*, and *Guidance for Training Providers* which can be accessed at aat.org.uk/gcctp

9.2 Training provider and assessment venue approval

Training providers must be approved by AAT to offer these qualifications. To apply to become an AAT approved training provider, email trainingproviders@aat.org.uk with the following information:

- full name of organisation
- full postal address, including postcode
- landline telephone number
- website address – this must be a live, fully functioning website
- other awarding bodies with which the organisation is accredited.

When AAT has received this information, an account manager will set up a meeting and discuss the criteria needed for approval. Only applications that meet AAT's high standards will be approved.

Existing training providers who wish to offer the qualification(s) should contact aatquality.assurance@aat.org.uk to obtain the additional approval application form.

Some organisations will not wish to become AAT Approved training providers but may be interested in administering AAT assessments by becoming an approved assessment venue. To apply to become an AAT Approved assessment venue, email assessment.venues@aat.org.uk with the following information:

- the full address of the proposed venue
- any experience in administering computer based assessments.

AAT will evaluate whether a venue meets the minimum hardware and software requirements, is a suitable environment for delivering assessments and has the staff to run assessments successfully. A representative from AAT will conduct a visit before approval is granted.

9.3 Quality assurance

AAT monitors training providers to ensure their continued compliance with the AAT approval criteria, the *AAT Code of practice for training providers* and appropriate regulatory requirements.

All training providers have an allocated point of contact and will be subject to a range of quality assurance activities (including visits, remote activities, self-assessment and thematic reviews) to ensure that quality standards are being met. The frequency of quality assurance activities will depend on a number of factors, including the level of risk associated with the provider's experience in delivering AAT qualifications and/or the outcomes of previous quality assurance activities.

Training providers will receive a report following on from any quality assurance activity from AAT, which will identify any actions that are to be addressed.

AAT may apply an action plan with deadlines and/or a sanction where training providers do not meet the requirements set out in the *AAT Code of practice for training providers*, which may be accessed at aat.org.uk/gcctp

Sanctions will be applied at training provider level and will take the following form:

- Level 1: Action plan imposed
- Level 2: Suspension of the right to claim certification
- Level 3: Suspension of the right to register students, schedule assessments and claim certification.

Where AAT considers that there is an irretrievable breakdown in the management and quality assurance of the delivery of specified qualifications, AAT will withdraw training provider approval.

10. Equality and diversity

AAT firmly believes in equality of opportunity for all who participate in its qualifications. As well as our commitment to the Equality Act 2010, we aim to ensure that:

- our qualifications are free from barriers that restrict access and progression
- our qualifications are attainable by all who can demonstrate the required standard by whatever means
- our qualifications, publications and procedures are free from discriminatory practices or stereotypes with regards to age, disability, gender reassignment, marriage and civil partnerships, pregnancy and maternity, race, religion or belief, sexual orientation, caring responsibilities, and part-time working. Assessment tasks and study opportunities are sufficiently varied and flexible to ensure that no particular group of students or would-be students are placed at any disadvantage
- all reasonable adjustments are made to cater for the individual requirements of students
- assessments are valid and reliable to ensure that all students receive impartial treatment.

We do this by:

- considering issues of diversity and equality as part of the development process
- avoiding the creation of barriers that might disadvantage those students who share one or more protected characteristics
- consulting with students (or their representatives)
- collecting data for monitoring and evaluation
- providing additional information at aat.org.uk/about-aat/aat-equal-opportunities-policy

10.1 Reasonable adjustments

A reasonable adjustment is an arrangement that can be put in place by AAT or the assessment centre prior to an assessment to help students with a long-term disability, such as dyslexia, or who are temporarily impaired, such as a student who has broken their arm, to do their best. For example, this could mean applying extra time for dyslexic students or allowing the use of a scribe for a student with a broken arm.

In most cases, it should be possible for the assessment centre to make the decision to grant adjustments and notify AAT before scheduling the assessment: for example, granting extra time up to and including one-third of the available time as published for that assessment. However, if a more significant adjustment is needed, assessment centres may need to obtain approval from AAT first.

Further information about reasonable adjustments and the procedures for notification and approval are given in the *Guidance on the Application of Reasonable Adjustments and Special Consideration in AAT assessments* available through MyAAT at aat.org.uk/assessment/adjustments-and-considerations

10.2 Special consideration

Special consideration is a process that takes account of a student's circumstances, for example a temporary illness or injury, or some other event outside of the student's control, at or shortly before the time of assessment, which could have had an effect on the student's ability to take the assessment. The process entails a review of the student's performance in the assessment and, if appropriate, the application of a small mark adjustment to compensate, as far as possible, for the difficulties that they might have experienced.

Further information about special consideration and the procedure that must be followed in notifying AAT is given in the *Guidance on the Application of Reasonable Adjustments and Special Consideration in AAT assessments* available through MyAAT at aat.org.uk/assessment/adjustments-and-considerations.

11. Support for training providers

11.1 Centre support team

The Centre Support team is dedicated to helping training providers with the daily running of AAT qualifications. The team also offers one-to-one support for new training providers to help them get their AAT qualifications up and running.

Additionally, the [CBA support page](#) contains all the information you will need to run and support computer-based assessments (CBAs) through AAT's assessment platform, including support materials, videos and troubleshooting guides.

Phone: +44 (0)203 3735 2443

Email: centre.support@aat.org.uk

11.2 International Account Manager

Each training provider has their own International Account Manager assigned to support them once they have been approved as an AAT training provider. International Account Managers help provide links to local employers and visit regularly to keep training providers up to date on qualification developments and possible commercial opportunities.

11.3 Weekly email update from AAT – *Summing Up*

Every Friday, SummingUp shares all the latest news from AAT with AAT Approved training providers, including:

- technical updates
- qualification developments
- upcoming events
- new e-learning materials
- the latest marketing materials.

11.4 Events for training providers

Tutors have the opportunity to attend the following events throughout the year:

Annual conference

The annual training provider conference is a chance to get together, network and share ideas. The conference typically includes:

- topical workshops
- guest speaker sessions
- the opportunity to learn about new developments directly from AAT.

Network meetings

At these events, training providers can raise queries, share best practice and ideas with AAT and other training providers. The events:

- cover a wide range of topics
- keep tutors up to date on the latest issues
- provide relevant and cost-effective CPD.

Technical events (tutor-to-tutor sessions)

These events are free of charge to training providers and cover a range of our qualifications and assessment areas. Experienced and high-performing training providers share their experiences, tips and techniques with attendees to help others improve their teaching and delivery

11.5 Tutor talk forum

All AAT Approved training providers have access to Tutor talk, where tutors can contribute to online conversations about a wide range of AAT issues. Tutors will receive:

- unlimited user logins for all AAT tutors
- email updates on posts they're interested in.

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