

Advanced Taxation (ATX-UK) is designed to ensure that candidates can provide clients – both individuals and businesses – with the information and advice they require regarding the impact of the major UK taxes on their financial decisions and situations.

The emphasis is on the practical application of tax rules to given client scenarios, and the production of helpful, clear advice.

Students are advised to complete the [Ethics and Professional Skills module](#) (EPSM) before attempting ATX-UK.

Overview of ATX-UK

think

Requirements are everything – What have you been asked to do? What do you not need to do?



think

How will you do what the requirement is asking? Planning your answers is crucial.



think

Have you identified the relevant issues?



think

Have you thought about the point you want to make, before you start writing? This will help you to write concisely.



think

Make sure you know why you're doing a particular calculation before you prepare it. Will it help you to answer the requirement?



Review the syllabus to get an overall feel for what's involved in studying for the exam, including learning outcomes.

How to approach your studies

Advice from the examining team

- Have thorough, precise knowledge of the entire syllabus, and refresh brought forward knowledge from the TX-UK syllabus
- Learn how to spot “triggers” which are there to point you towards the required answer
- It is important that candidates think before they start to write an answer to identify the relevant issues, and the calculations necessary, to support their answer.
- Whilst constructing an answer, remember what the purpose of the document is – for example, a client communication or a firm’s files – and try to make the answer concise, practical, relevant, and helpful.

Read more in the [Examining team guidance](#).

CBE Practice Platform

- Become familiar with question types and the exam environment by attempting past, practice & mock exams.
- Self-mark your answers within the practice platform using the marking guides and sample answers available.

[Link to study support resources](#)

Access the ATX-UK syllabus, technical articles & topic explainer videos, mock & debrief videos, the compass planning tool and additional support resources [HERE](#).

Subscribe to the official [ACCA student YouTube channel](#) for the latest videos to help you prepare for your exams.

About the exam

Exam format

ATX is a three-hour, 15-minute exam comprising two sections. All questions are compulsory.

- **Section A** comprises a 50-mark question (40 technical marks and 10 professional skills marks).
- **Section B** comprises two questions, each worth 25 marks (20 technical and five professional skills marks).

Professional skills marks

There are a total of 20 professional skills marks available, in the areas below:

1. Analysis & evaluation
2. Commercial acumen
3. Communication
4. Scepticism

See more guidance on [Professional Skills in ATX-UK](#)

Most frequently used verbs in the ATX-UK exam:



PREPARE



CALCULATE



EXPLAIN

- **PREPARE** – Set out a response using an appropriate format.
- **CALCULATE** – To ascertain by computation, to make an estimate of; evaluate, to perform a mathematical process.
- **EXPLAIN** – Make an idea clear. Show logically how a concept is developed. Give the reason for an event.

Read [this article](#) for more about exam verbs.