

THE INSTITUTE OF INDIRECT TAXATION

ASSOCIATE EXAMINATION

Statement of Practice: Allowing Statute Books and other legislation into the Associate Examination

1. Why the Institute allows statute books into the Associate examination?

The Institute does not want the examination to be simply a test of a candidates' memory but of their skill and application. Therefore, it is important that candidates know both where the law can be found, and to be able to explain and apply it.

2. What may be taken into the Associate examination

(a) Legislation Books

Candidates are allowed to take in one copy of each of the following if they so wish:

- (i) Tolleys Orange Tax Handbook
OR
CCH Green Book (primary and secondary legislation)
 - (ii) Tolleys Yellow Tax Handbook
OR
CCH Red Books (primary and secondary legislation)
 - (iii) Tolleys Customs Duties Handbook
 - (iv) Tolleys Excise Duties Handbook
OR
 - (v) CCH Purple Books Custom & Excise Duties 3A & 3B
 - (vi) HMSO Taxing Statutes
- (all legislation must be in its original binding)**

Whilst the year of the book is not stipulated it is suggested that candidates take in the most up to date book, ie. the one most relevant to the particular Paper. We would remind candidates that the time pressure limits the benefit of these books and we would strongly suggest candidates only take in the minimum number of books appropriate to the subjects covered in the Paper examined. Only legislation books may be taken into the examination. **Other text books are not allowed into the Associate examination and candidates using or found in possession of any other published or written material in the examination room will be disqualified.**

3. What is allowed in books

Candidates will be permitted to:

- (i) **make use of 'index flags'**(NB. **only index flags may be used – it is not permitted to flag pages by use of post it notes or similar**) **and to write on these what is being flagged** – ie:
the name of the Act
Section header (as an alternative the tax involved, eg. CCL)
Schedule Number, and
In either Tolleys or CCH legislations books the tax heading may be flagged
- (ii) **highlight text**
- (iii) **underline text**
- (iv) **sideline text**

4. What is not acceptable in books

- (i) **no marking/writing whatsoever other than that detailed in section 3 above.**
- (ii) **inserting material** – whether loose or by the use of adhesive
- (iii) **use of adhesive labels**