

**THE INSTITUTE OF INDIRECT TAXATION
VAT COMPLIANCE DIPLOMA**

Statement of Practice: Statute Books and other legislation which may be used during the VAT Compliance Diploma Module Tests and Final Examination

1 January 2006

1. Why the Institute allows access to statute books during the module tests & final examination

The Institute does not want the module tests and 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 students may have access to during the examination

(a) Legislation Books

Candidates are allowed access to one of each of the following if they so wish:

- (i) Tolleys Orange Tax Handbook
- (ii) Tolleys Yellow Tax Handbook
- (iii) CCH Tax Statutes and Statutory Instruments (Green Book)
- (iv) CCH Tax Statutes and Statutory Instruments (Red Book)

Access to legislation books only is permitted. **Access to other text books is not allowed.**

(b) Legislative documents/papers

Candidates are allowed access to:

Regulations, Directives, Acts, Statutory Instruments, etc - downloaded copies are acceptable.

3. What is allowed in books and other legislative documents

Candidates will be permitted to make use of 'page flags' and to write on these what is being flagged – eg. the name of the Act, Section, etc.

4. What is not acceptable in books

- (a) no marking whatsoever (with the exception of page flags (see 3. above)**
- (a) inserting material – whether loose or by the use of adhesive
- (b) use of adhesive labels

This Statement will also appear at the Lexis Nexis website and students will be required to complete it (as shown below) each time a module test and the final examination are attempted.

I confirm that I have read the above Statement and have complied with this

Name.....Surname.....

Signature.....Date.....