

Unit Title:	Understanding the law affecting a taxation practitioner's duties
OCR unit number:	22
Credit value:	4
Level:	4
Guided learning hours:	32
Unit reference number:	R/504/1333

Unit aim and purpose

By completing this unit the learner will understand those areas of the law that are likely to impact upon a taxation practitioner's duties, including the legal framework within which a taxation practitioner operates. The learner will also understand the law relating to businesses, property, trusts, wills and intestacy.

Learning Outcomes	Assessment Criteria
<p>The Learner will:</p> <p>1 Understand the legal framework within which a taxation practitioner operates</p>	<p>The Learner can:</p> <p>1.1 Identify how UK law is derived</p> <p>1.2 Identify the provisions of the regulations that affect a taxation practitioner's work</p> <p>1.3 Identify the key features of contract law, including contracts entered into by an agent on behalf of a principal</p> <p>1.4 Identify the legal implications of employing others</p>
<p>2 Understand the law relating to partnerships</p>	<p>2.1 Identify the legal implications of operating as a partnership</p>
<p>3 Understand the law relating to companies</p>	<p>3.1 Identify the legal implications of forming a company</p> <p>3.2 Identify how company law impacts on the management of a company</p> <p>3.3 Identify how company law impacts on the financing of a company</p> <p>3.4 Identify the options open to a company encountering financial difficulties</p>
<p>4 Understand the legal issues involved in the disposal of a business</p>	<p>4.1 Identify the legal issues involved in the disposal of a business</p>
<p>5 Understand the law relating to property</p>	<p>5.1 Identify the legal implications of owning property</p>
<p>6 Understand the law relating to intellectual property</p>	<p>6.1 Identify the legal implications of owning intellectual property</p>

Learning Outcomes	Assessment Criteria
7 Understand the law relating to trusts, wills and intestacy	7.1 Identify the requirements imposed by the law relating to trusts 7.2 Identify the requirements imposed by the law relating to wills and intestacy

Assessment

Assessment for this unit is through examinations set by the Association of Taxation Technicians (ATT).

Candidates can only claim this qualification after they have achieved the Association of Taxation Technicians (ATT) qualification; which is assessed by through an ATT examination, subject to ATT conditions.

Evidence requirements

Candidates are required to submit a digital copy of their achievement which will be confirmed by ATT.

Additional information

For further information regarding administration for this qualification, please refer to the OCR document '*Admin Guide: Vocational Qualifications*' (A850) on the OCR website www.ocr.org.uk.