

Unit Title:	Understanding the ethical and legal framework within which a taxation practitioner operates
OCR unit number:	21
Credit value:	3
Level:	4
Guided learning hours:	26
Unit reference number:	Y/504/1477

Unit aim and purpose

By completing this unit the learner will understand the ethical framework within which a taxation practitioner operates and their obligations regarding money laundering.

Learning Outcomes	Assessment Criteria
<p>The Learner will:</p> <p>1 Understand the ethical framework within which a taxation practitioner operates</p>	<p>The Learner can:</p> <p>1.1 Identify how the Association of Taxation Technicians' Professional Rules and Practice Guidelines impact on the handling of clients' tax affairs</p> <p>1.2 Identify how the Association of Taxation Technicians' Professional Rules and Practice Guidelines impact on practice governance</p> <p>1.3 Identify a taxation practitioner's responsibilities regarding dealing with clients' tax affairs as detailed in the Association of Taxation Technicians' guidance on Professional Conduct in Relation to Taxation</p>
<p>2 Understand a taxation practitioner's obligations regarding money laundering</p>	<p>2.1 Identify the obligations imposed on taxation practitioners by the money laundering regulations</p>

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 .