

EXAMINERS TIPS – STEP Diploma for Scotland Students

Tips for the Taxation of Estates and Trusts Module

- Candidates should ensure that they are answering the specific question set – the question should be very carefully read.
- Candidates should practice computations until they are confident in answering exam style questions. The best advice for tax computations is that practice makes perfect!
- When answering computation based questions, candidates should be wary of providing a lengthy written explanation to a question where a computation could succinctly address the issues raised.
- Candidates should allocate time for each question – and stick to it. The amount of time needed to cover each question should be considered well in advance of the exam. Candidates may benefit from practising the specimen exam paper and noting how long it takes them to answer each question. Candidates will lose marks and waste time if they spend too long on one question and rush the remaining questions.
- It is the examiners' experience that the most easily attainable marks are often to be gained during the first 10 minutes spent on a question. If the allocated time for a question runs out, candidates should stop that question and move on to other questions – if there is time left over, candidates can always go back to previous questions.