3Q hub

Student Programme
Tax 2026/27

Delivered in Partnership with 3Q hub

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Programme Aims

Tax 2025/26

Duration: Suggested delivery over 2 - 3 years

Modules and Timings

We recommend that Course 1 is delivered in the first few weeks of employment, ideally as part of your structured induction process. It will provide tax trainees with a broad overview of business and personal tax and help them understand how the tax and accounting functions interact. Trainees will learn the main principles of tax and apply their knowledge on realistic case studies helping them to develop confidence, enabling them to hit the ground running in the office. For many attendees, this position will be their first experience of working in a professional environment so they will learn the fundamentals for making the best impression with both colleagues and clients helping them understand what will be expected of them within their roles. It also provides an enjoyable networking experience for them to get to know their cohort of trainees better and provide an opportunity for them to ask questions that they can sometimes be nervous about asking their managers or colleagues at this early stage.

We would recommend all trainees attend the full course to broaden their wider tax knowledge. However, trainees can attend selected days only if this is deemed appropriate.

We recommend Course 2 at around 9 months. The Managing Yourself and Working as a Team module will introduce trainees to self management techniques and will help them to become more organised and more effective at managing different priorities when they are working for different managers, partners and clients. They will also learn the essentials in communicating clearly and concisely with superiors, clients and the rest of the team regarding workload, deadlines and issues.

Course 3, Working with and Advising Clients is a non technical course and focuses on the external client interaction and so the timing can be tailored to just before trainees take on more advanced client contact.

Course 4, The Effective Senior is for recently qualified trainees or for those that are approaching their final exams. The module will introduce the core skills relating to delegation and giving feedback and so preparing them for their next step into management.

Key

- Technical Skills
- Essential People Skills
- Team Input from Firm

Course 1
Introduction to Tax

Duration: 5 days

Suggested Timing: First month

Day 1: Accounting for Tax Trainees

- Introduction to accounting terminology
- Principles of double entry
- Difference between credit and cash transactions
- Trial balance
- Bad debts
- Fixed Assets

Days 2 - 4: Introduction to Personal Tax

- Introduction to the UK tax system (sources of tax law, courts, self-assessment, PAYE, tax evasion and avoidance, penalties)
- Introduction to income tax (taxable persons, residence/ domicile/ SRT, classification of income, income tax computations, rates, personal allowances, Scottish tax)
- Tax reliefs
- Property income
- Income from savings and investments
- Employment income (including benefits and expenses)
- National insurance contributions.

Days 2 - 4: Introduction to Business Tax

- Self-employment (badges of trade, employment status, computations)
- Capital allowances
- Partnerships (different types, what are they, tax treatment)
- Trading losses
- Introduction to corporation tax (accounting periods, computations, different types of income, losses)
- Close companies (including directors loan accounts).
- Corporate chargeable gains

Days 2 - 4: Introduction to Capital Gains Tax

- Chargeable persons, assets and disposals and rates
- Computations (connected parties, part disposals, share pools)
- Chattels and wasting assets (including leases)
- Property disposals
- Common CGT reliefs

Course 1
Year 1

Continued on next page

Course 1 continued
Introduction to Tax

Duration: 5 days **Suggested Timing: First month**

Day 5: Making the Best Start

- Importance of a positive mental attitude
- Work etiquette (office / client's offices/ home) – professional behaviour
- Being helpful and asking questions
- Body language basics
- Using the phone and sending emails
- Dealing with clients

Key

- Technical Skills
- Essential People Skills
- Team Input from Firm

Course 2
Managing Yourself and Working as a Team

Duration: 1 day **Suggested Timing: 9 months**

Managing Yourself and Working as a Team

- Communicating
- Personal organisation including:
  1. Importance of being organised and the knock-on effects of being disorganised
  2. Prioritising work
  3. Managing priorities – different managers / partners and clients
  4. Dealing with distractions
- Dealing with matters assertively
- Working under pressure
- Key ingredients of effective teams

Course 2
Year 1

Key

- Technical Skills
- Essential People Skills
- Team Input from Firm

Course 3
Working with and Advising Clients

Duration: 2 days

Suggested Timing: 2 years

Working with and Advising Clients

- The role of the advisor - difference between compliance and advisory work
- Building rapport and trust with clients
- Managing client expectations when working on assignments
- Understanding clients' needs and adding value
- Understanding budgets, bills and recoveries
- Current manager(s) within firm – "What makes a good client advisor?". "What are your top tips when building strong relationships with clients?" With Q&A

Key

- Technical Skills
- Essential People Skills
- Team Input from Firm

Course 4
The Effective Tax Senior

Duration: 2 days

Suggested Timing: 3 years

The Effective Tax Senior

- The role of the effective senior
- Effective delegation
  1. Planning and preparation
  2. Training others
  3. Support
  4. Review
- Delivering effective feedback
- Receiving feedback positively
- Managing clients' expectations

Course 4
Year 3

Presenters

Chris Thorpe

Chris is a Fellow of the Chartered Institute of Taxation, full member of the Society of Trust & Estate Practitioners and non-practising barrister. He works as a technical officer at the Chartered Institute of Taxation, consultant, lecturer and writer. He qualified at Grant Thornton and has worked in several smaller firms in practice, and specialises in personal and capital taxes (trusts and IHT) with a particular interest in agriculture and OMBs. Chris is the Lead Consultant on our programmes for students working in tax.

He is the author of 'Implied Trusts and Beneficial Ownership in Modern UK Tax Law' (Spiramus Press)

Kaye Davis

Kaye is a qualified accountant and business leader having worked in various senior positions within professional training, accountancy practice and industry. Her vast and varied career has involved roles at BPP, ICAEW and Mercia.

Kaye delivers our student tax and accountancy programmes throughout the UK and also our management training programmes. Known for her enthusiasm, she is passionate about sharing her knowledge and fostering a collaborative learning environment for delegates.

Get in touch

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