ASSOCIATION OF TAXATION TECHNICIANS (ATT) LAW CBE PRACTICE EXAM (SAMPLE)

STUDY GUIDE

Prepare with structure. Pass with confidence

Notice: Examzify makes every reasonable effort to obtain accurate, complete, and timely information about this product from reliable sources.

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Introduction

Preparing for a certification exam can feel overwhelming, but with the right tools, it becomes an opportunity to build confidence, sharpen your skills, and move one step closer to your goals. At Examzify, we believe that effective exam preparation isn't just about memorization, it's about understanding the material, identifying knowledge gaps, and building the test-taking strategies that lead to success.

This guide was designed to help you do exactly that.

Whether you're preparing for a licensing exam, professional certification, or entry-level qualification, this book offers structured practice to reinforce key concepts. You'll find a wide range of multiple-choice questions, each followed by clear explanations to help you understand not just the right answer, but why it's correct.

The content in this guide is based on real-world exam objectives and aligned with the types of questions and topics commonly found on official tests. It's ideal for learners who want to:

• Practice answering questions under realistic conditions,

• Improve accuracy and speed,

• Review explanations to strengthen weak areas, and

• Approach the exam with greater confidence.

We recommend using this book not as a stand-alone study tool, but alongside other resources like flashcards, textbooks, or hands-on training. For best results, we recommend working through each question, reflecting on the explanation provided, and revisiting the topics that challenge you most.

Remember: successful test preparation isn't about getting every question right the first time, it's about learning from your mistakes and improving over time. Stay focused, trust the process, and know that every page you turn brings you closer to success.

Let's begin.

How to Use This Guide

This guide is designed to help you study more effectively and approach your exam with confidence. Whether you're reviewing for the first time or doing a final refresh, here's how to get the most out of your Examzify study guide:

1. Start with a Diagnostic Review

Skim through the questions to get a sense of what you know and what you need to focus on. Your goal is to identify knowledge gaps early.

2. Study in Short, Focused Sessions

Break your study time into manageable blocks (e.g. 30 – 45 minutes). Review a handful of questions, reflect on the explanations.

3. Learn from the Explanations

After answering a question, always read the explanation, even if you got it right. It reinforces key points, corrects misunderstandings, and teaches subtle distinctions between similar answers.

4. Track Your Progress

Use bookmarks or notes (if reading digitally) to mark difficult questions. Revisit these regularly and track improvements over time.

5. Simulate the Real Exam

Once you're comfortable, try taking a full set of questions without pausing. Set a timer and simulate test-day conditions to build confidence and time management skills.

6. Repeat and Review

Don't just study once, repetition builds retention. Re-attempt questions after a few days and revisit explanations to reinforce learning. Pair this guide with other Examzify tools like flashcards, and digital practice tests to strengthen your preparation across formats.

There's no single right way to study, but consistent, thoughtful effort always wins. Use this guide flexibly, adapt the tips above to fit your pace and learning style. You've got this!

Questions

1. After a dissolution order, which of the following would the court NOT issue?

A. Pension attachment

B. Financial provision

C. Child custody orders

D. A blanket prohibition on all future contact between the parties

2. A worker is regarded as occupying which status?

A. Self-employed

B. An employee

C. An intermediate status between self-employed and employee

D. Unemployed

3. Insolvency is a branch of which area of law?

A. Private law areas like property

B. Tax law

C. Criminal law

D. Constitutional law

4. Which of the following is NOT a potential fair reason for dismissal?

A. Ability or qualifications.

B. Conduct.

C. Redundancy.

D. Pregnancy.

5. Which elements are essential to a contract?

A. A written signature of both parties and a witness.

B. Public policy and legality.

C. Consideration, intention to create legal relations, offer and acceptance.

D. Performance and breach.

6. Who becomes the owner of the deceased's property?

A. The legatees.

B. The personal representative.

C. The surviving co-owner.

D. The court.

7. After settlement, who holds legal and equitable ownership?

A. The legal ownership is held by the trustees and the equitable ownership by the beneficiaries.

B. The beneficiaries hold legal ownership and trustees hold equitable.

C. The settlor holds both.

D. The charity holds both.

8. What is a child?

A. A legitimate child, a child of certain void marriages, adopted children and children who would otherwise be illegitimate.

B. A child born outside wedlock only.

C. A person aged 18 or younger only.

D. A grandchild of the couple.

9. Possession is best described as?

A. The legal title to property

B. The right to use property

C. The physical control of property

D. A form of intangible asset

10. What components are encompassed by the term land?

A. The physical soil and buildings only

B. The airspace above the earth and water bodies

C. The term refers to the physical soil, natural produce, airspace, buildings, and water-covered ground

D. Only the natural produce of the soil

Answers

1. D
2. C
3. A
4. D
5. C
6. B
7. A
8. A
9. C
10. C

Explanations

1. After a dissolution order, which of the following would the court NOT issue?

A. Pension attachment

B. Financial provision

C. Child custody orders

D. A blanket prohibition on all future contact between the parties

After a dissolution order, the court's typical role includes sorting out financial and welfare matters. It can issue orders related to pension sharing or attachment as part of the financial settlement, and it can make financial provision orders to ensure a fair distribution of assets or ongoing support. It can also make child arrangements orders that determine where a child lives and how much time they spend with each parent. A blanket prohibition on all future contact between the parties is not a standard or sensible outcome; it would generally conflict with the child's welfare and with the notion that some level of ongoing parental involvement is appropriate. If there are safety concerns, the court can tailor contact specifically—such as supervised contact or restricted arrangements—but a broad, unconditional ban on all future contact is not the typical default after dissolution.

2. A worker is regarded as occupying which status?

A. Self-employed

B. An employee

C. An intermediate status between self-employed and employee

D. Unemployed

A worker sits in the middle of the spectrum of employment statuses. They're not fully self-employed, since they don't run their own business or bear all the risks, but they're also not fully an employee, because they don't receive the full bundle of employee rights and obligations. Instead, a worker has a mix of rights (such as some protection and potentially access to minimum wage or paid leave) and different tax/IR obligations than a pure employee. That combination makes this status an intermediate one between self-employed and employee. The other options don't fit because a worker isn't simply self-employed, nor fully an employee, nor unemployed.

3. Insolvency is a branch of which area of law?

A. Private law areas like property

B. Tax law

C. Criminal law

D. Constitutional law

Insolvency is private-law work, focused on the rights and duties of debtors and creditors and the handling of assets when someone can't pay. It sits in civil/commercial law, dealing with private relationships and property interests rather than public regulation. Tax law is about fiscal obligations and government revenue, so it isn't insolvency. Criminal law covers offences and punishment and would only come into play if there were criminal activity, not ordinary insolvency procedures. Constitutional law governs the framework of government and fundamental rights, not insolvency processes. So insolvency is best understood as a private-law area, part of civil/commercial law.

4. Which of the following is NOT a potential fair reason for dismissal?

A. Ability or qualifications.

B. Conduct.

C. Redundancy.

D. Pregnancy.

Under employment law, a dismissal is potentially fair if it stems from the employee's capability or qualifications, from conduct, or because the role is redundant, and the employer has acted fairly and followed proper procedure. Dismissing someone because they are pregnant is not a legitimate ground for dismissal. Pregnancy is a protected characteristic under the Equality Act, and any dismissal connected with pregnancy or maternity is automatically unfair and discriminatory. So, pregnancy cannot be a fair reason for dismissal, making it the correct choice in this question.

5. Which elements are essential to a contract?

A. A written signature of both parties and a witness.

B. Public policy and legality.

C. Consideration, intention to create legal relations, offer and acceptance.

D. Performance and breach.

To form a binding contract, there must be offer, acceptance, consideration, and an intention to create legal relations. An offer is a definite proposal to enter into an agreement, with terms that are clear enough for the other party to accept. Acceptance must correspond exactly to those terms and be communicated to the offeror, creating agreement. Consideration means each party must provide something of value or undertake a promise or act in exchange for the other party's promise or performance. Finally, there must be an intention to create legal relations—both parties must intend that the arrangement has legal consequences and is enforceable in a court of law. These four elements together establish a contract. A contract can be formed without a written signature or a witness, so formality is not essential for all contracts. Public policy and legality matter for whether an agreement can be enforced, but they concern validity, not the basic formation. Performance and breach are about what happens after a contract is formed, not the elements needed to create one.

6. Who becomes the owner of the deceased's property?

A. The legatees.

B. The personal representative.

C. The surviving co-owner.

D. The court.

When someone dies, ownership of their assets doesn't pass directly to beneficiaries. Instead, all of the deceased's property forms an estate, and a personal representative is appointed to manage it. This person holds legal title to the estate's assets in their representative capacity, not for their own benefit, and uses them to wrap up the deceased's affairs—paying debts, taxes, and expenses—before distributing the remaining assets to legatees or heirs in accordance with the will or the rules of intestacy. The personal representative thus becomes the owner of the deceased's property for the purposes of administration, acting as a fiduciary for creditors and beneficiaries. The court doesn't own the property, and surviving co-owners may have different rules (such as survivorship) in other contexts, but for the estate itself, the personal representative is the holder of the assets during administration.

7. After settlement, who holds legal and equitable ownership?

- A. The legal ownership is held by the trustees and the equitable ownership by the beneficiaries.
- B. The beneficiaries hold legal ownership and trustees hold equitable.
- C. The settlor holds both.
- D. The charity holds both.

In a settled trust, ownership is split into two parts: the legal title and the equitable (beneficial) interest. The trustees hold the legal title to the trust property, meaning they lawfully own the property on behalf of the trust and are responsible for its management under the terms of the trust. The beneficiaries hold the equitable interest, which means they are entitled to benefit from the property as specified by the trust, though they do not control the legal title. The settlor creates the trust and transfers the property, but after settlement they do not retain ownership. While a charity can act as a trustee or beneficiary, ownership itself remains divided in this way, with trustees managing the property legally and beneficiaries enjoying the benefits equitably.

8. What is a child?

- A. A legitimate child, a child of certain void marriages, adopted children and children who would otherwise be illegitimate.
- B. A child born outside wedlock only.
- C. A person aged 18 or younger only.
- D. A grandchild of the couple.

A child is defined broadly for tax purposes, not just by biology or wedlock. The correct view includes several categories: a legitimate child, a child from void marriages, adopted children, and children who would otherwise be illegitimate. This wider definition ensures that the person's entitlement to child-related reliefs and allowances isn't denied because of the parental status or unusual marital circumstances at birth. It reflects the aim of tax rules to treat those in these various situations as qualifying dependents. The other ideas are too narrow: being born outside wedlock, age, or being a grandchild do not capture the full scope of who counts as a child for these purposes.

9. Possession is best described as?

- A. The legal title to property
- B. The right to use property
- C. The physical control of property
- D. A form of intangible asset

Possession means actual physical control of property. It's about having the item in your hands or under your immediate control, regardless of who owns it. Ownership is the legal title to the property, which can be separate from possession. The right to use property describes a different arrangement (such as a lease or license) where someone has the permission to use the property but may not have physical control at all times. A form of intangible asset isn't possession, since possession concerns tangible control, not intangible rights like goodwill or patents. For example, borrowing a friend's car puts the car in your possession while you have it, even though the owner still holds title. A tenant may possess the premises for the term of the lease without owning them.

10. What components are encompassed by the term land?

A. The physical soil and buildings only

B. The airspace above the earth and water bodies

C. The term refers to the physical soil, natural produce, airspace, buildings, and water-covered ground

D. Only the natural produce of the soil

Land covers more than just the soil. It includes the physical soil itself, the natural produce growing on it, the airspace above the surface, any buildings on the land, and portions of ground covered by water. This broader view is used in law and taxation to capture all elements that are part of ownership or use of the land, not just the dirt. The other options leave out at least one of these essential elements—natural produce, airspace, water-covered areas, or buildings—so they don't reflect the full scope of what land encompasses.

Next Steps

Congratulations on reaching the final section of this guide. You've taken a meaningful step toward passing your certification exam and advancing your career.

As you continue preparing, remember that consistent practice, review, and self-reflection are key to success. Make time to revisit difficult topics, simulate exam conditions, and track your progress along the way.

If you need help, have suggestions, or want to share feedback, we'd love to hear from you. Reach out to our team at hello@examzify.com.

Or visit your dedicated course page for more study tools and resources:

https://attlawcbe.examzify.com

We wish you the very best on your exam journey. You've got this!