

**Professional Services Higher Apprenticeship  
Tax**

**Centre Handbook**

**OCR Level 4 Diploma in Tax  
Entry code 10356**

**OCR Level 4 Diploma in Accounting and Business  
Entry code 10354**

**OCR Level 4 Diploma in Tax Practice  
Entry code 10357**

**Date November 2014: This is version 1.2. We've indicated changes by a black line.**

**The latest issue can be found on our website: [www.ocr.org.uk](http://www.ocr.org.uk)**

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# 1 Introduction

The information provided in this handbook is correct at the time of production. Occasionally we may update this information. Please refer to the qualification [webpages](#) for the most up-to-date information.

Staff involved in the delivery of these qualifications must have access to and understand the requirements in this handbook.

You should read this document in conjunction with the [Admin guide: Vocational Qualifications](#).

You should ensure candidates are informed of the title and level of the qualification they have been entered for and that Oxford Cambridge and RSA Examinations (OCR) is the awarding body for their chosen qualification.

Please note we have abbreviated the term visiting standards moderator to moderator throughout this handbook.

## 1.1 Why choose these qualifications?

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These qualifications provide opportunities to develop skills demanded by employers.

The aim of these qualifications is to give candidates the opportunity to:

- develop their knowledge and skills in Tax and confirm competence in the tax practice role
- achieve a nationally recognised qualification
- progress in employment in the specific occupational sector
- progress on to other qualifications
- continue professional development.

These qualifications:

- have been developed by employers, professional bodies and providers to meet the needs of small and medium size enterprises through to larger organisations
- are aligned with existing professional development and qualification pathways
- offer structured new entry routes which enable employers of all sizes to access a broad and diverse talent pool and equip individuals with the technical skills and competencies they need to progress to the high skill positions in the sector and obtain the highest levels of professional status
- are credit-based and appear on the Register of Regulated Qualifications  
<http://register.ofqual.gov.uk/>
- are regulated in the Qualifications and Credit Framework (QCF) and are eligible for funding
- are supported by the Financial Skills Partnership, the sector body for Finance
- are assessed by your assessors and quality assurance personnel and externally moderated by us.

## 1.2 Progression

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These qualifications have been designed to develop the skills, knowledge and understanding required to enable progression to and from qualifications along the vertical and horizontal planes in the Qualifications and Credit Framework (QCF) and from the National Qualifications Framework (NQF).

Candidates achieving these qualifications may go into employment in the tax sector.

Higher Apprentices can, following completion of the Level 4 Higher Apprenticeship in Professional Services, progress onto:

- a range of tax or finance Qualifications at level 5 and above
- further or higher education to undertake business related or other qualifications, including Foundation Degrees, please visit UCAS – [www.ucas.ac.uk](http://www.ucas.ac.uk)
- a range of undergraduate degree programmes, for more information, please visit UCAS – [www.ucas.ac.uk](http://www.ucas.ac.uk).

Higher Apprentices may, with continued training, progress in their careers within their current job role/alternative job roles. Further career options may include chartered tax professional or a wide range of managerial roles within business.

## 1.3 Entry requirement

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All staff involved in the assessment or delivery of these qualifications should understand the requirements of the qualifications and match them to the needs and capabilities of individual learners before entering them for these qualifications.

These qualifications promote equal opportunities, having been developed so they are free from any barriers that restrict access or progression.

These qualifications are regulated in the QCF for learners aged 18 years and over.

For further guidance regarding any specific entry requirements for the knowledge qualification, you should refer to the [ATT](#) or [ICAEW](#) website.

There is no requirement for any specific prior learning for the competence qualification. However, we recommend that an initial assessment should take place to ensure the candidate is capable of reaching the required standards.

## 1.4 Funding

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These qualifications are regulated in the QCF and may be eligible for Apprenticeship funding, please see the National Apprenticeship service website for details <http://www.apprenticeships.org.uk/>.

You should use the QCF Qualifications Number (QN) when looking for public funding for candidates.

If you have any queries regarding funding for this qualification contact us by email at [funding@ocr.org.uk](mailto:funding@ocr.org.uk).

## 1.5 Guided learning hours (GLH)

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Guided learning hours indicate the approximate time (in hours) the tutor will spend supervising or directing study time and assessment. Each unit includes the GLH.

Each qualification requires the following guided learning hours:

Level 4 Diploma in Tax 329 glh **or** OCR Level 4 Diploma in Accounting and Business 328 GLH

and

Level 4 Diploma in Tax Practice 486 glh

## 2 Qualification summary

### 2.1 Level 4 Diploma in Tax summary

<b>OCR entry code</b>	10356	<b>Qualification Number (QN)</b>		600/6058/X
<b>Approved age group</b>	Pre-16	16-18	18+	19+
			✓	✓
<b>This qualification is suitable for</b>	<ul style="list-style-type: none"> <li>in employment in the Professional Services sector (or in professional services roles in wider industry) wishing to specialise in tax</li> <li>wishing to gain a Level 4 qualification to support progression in the Professional Services sector (or in professional services roles in wider industry)</li> <li>wishing to undertake training alongside employment.</li> </ul>			
<b>Entry requirements</b>	For further guidance regarding any specific entry requirements for the knowledge qualification, you should refer to the <a href="#">ATT</a> website.			
<b>Credit requirement</b>	minimum credits required for this qualification is 37			
<b>Structure and options</b>	4 mandatory units from Group A			29 credits
	minimum credit from optional Group B			8 credits
<b>Assessment model</b>	<p>Candidates can only claim this qualification after they have achieved the Association of Taxation Technicians (ATT) qualification which is assessed by examination.</p> <p>Proof of achievement will be required as evidence and will be externally moderated by OCR.</p>			

**Please note that entry to this qualification does not provide automatic entry for the examinations with ATT.**

## 2.2 Level 4 Diploma in Accounting and Business summary

<b>OCR entry code</b>	10354	<b>Qualification Number (QN)</b>		600/6059/1
<b>Approved age group</b>	Pre-16	16-18	18+	19+
			✓	✓
<b>This qualification is suitable for</b>	<ul style="list-style-type: none"> <li>in employment in the Professional Services sector (or in professional services roles in wider industry) wishing to specialise in audit</li> <li>wishing to gain a Level 4 qualification to support progression in the Professional Services sector (or in professional services roles in wider industry)</li> <li>wishing to undertake training alongside employment.</li> </ul>			
<b>Entry requirements</b>	For further guidance regarding any specific entry requirements for the knowledge qualification, you should refer to the <a href="#">ICAEW</a> website.			
<b>Credit requirement</b>	Total credits required for this qualification is 38			
<b>Structure and options</b>	6 mandatory units from Group M			38 credits
<b>Assessment model</b>	<p>Candidates can only claim this qualification after they have achieved the Institute of Chartered Accountants in England and Wales' (ICAEW) Certificate in Finance, Accounting and Business qualification which is assessed by examination.</p> <p>Proof of achievement will be required as evidence and will be externally moderated by OCR.</p>			

**Please note that entry to this qualification does not provide automatic entry for the examinations with ICAEW**



## 2.3 Level 4 Diploma in Tax Practice summary

<b>OCR entry code</b>	10357	<b>Qualification Number (QN)</b>		600/5959/X
<b>Approved age group</b>	Pre-16	16-18	18+	19+
			✓	✓
<b>This qualification is suitable for</b>	<ul style="list-style-type: none"> <li>in employment in the Professional Services sector (or in professional services roles in wider industry) wishing to specialise in tax</li> <li>wishing to gain a Level 4 qualification to support progression in the Professional Services sector</li> <li>wishing to undertake training alongside employment.</li> </ul>			
<b>Entry requirements</b>	There are no formal entry requirements for this competence qualification.			
<b>Credit requirement</b>	total credits required for this qualification is 60			
<b>Structure and options</b>	12 mandatory units from Group M		60 credits	
<b>Assessment model</b>	This qualification is internally assessed by appropriately qualified centre assessors and quality assurance personnel and externally moderated by OCR.			

## 3 Structure and content

### 3.1 Qualification structure and rule of combination

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Each qualification in the Qualifications and Credit Framework (QCF) has a Rule of Combination (ROC).

The ROC specifies how units can be combined and the overall number of credits to be achieved for the qualification to be awarded.

Candidates do not have to achieve units in any particular order and learning programmes should be tailored to meet individual needs. It is recommended that, wherever possible, you deliver these qualifications holistically by identifying opportunities to link the units.

If a candidate is not able to complete the full competence qualification, we will issue unit certificates listing the unit(s) and credit achieved. Candidates **must** achieve all of the ATT exams or ICAEW exams in order to claim the knowledge qualification certificate.

When combining units for the chosen qualification, it is your responsibility to ensure the rule of combination is followed.

The units are available to download from our qualification webpage

## 3.2 Level 4 Diploma in Tax

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.

For this qualification a candidate must achieve the following:

Total credit of	37
Units	29 credits are from the mandatory units in Group A and a minimum of 8 credits from the optional units in Group B.

OCR Unit No	Unit Title	Unit reference Number (URN)	Credit	Level	GLH
<b>Group A - mandatory units</b>					
15	Understanding an individual's personal tax liability and compliance obligations	D/504/1321	10	4	86
16	Understanding business taxation and accounting principles	H/504/1322	12	4	114
21	Understanding the ethical and legal framework within which a taxation practitioner operates	Y/504/1477	3	4	26
22	Understanding the law affecting a taxation practitioner's duties	R/504/1333	4	4	32
<b>Group B – optional units</b>					
17	Understanding the payroll and VAT obligations of businesses	A/504/1472	8	4	71
18	Understanding the tax issues affecting corporate entities	A/504/1326	8	4	71
19	Understanding inheritance tax, trusts and estates	F/504/1327	8	4	71
20	Understanding and calculating a trader's VAT liability	L/504/1329	8	4	71

### 3.3 Level 4 Diploma in Accounting and Business

*Candidates can only claim this qualification after they have achieved the Institute of Chartered Accountants in England and Wales' (ICAEW) Certificate in Finance, Accounting and Business qualification; which is assessed by examination, subject to ICAEW conditions.*

For this qualification a candidate must achieve the following:

Total credit of	38
Units	All 6 units are mandatory.

OCR Unit No	Unit Title	Unit reference Number (URN)	Credit	Level	GLH
Group A – mandatory units					
1	Understanding the principles of accounting	Y/504/1320	9	4	84
2	Understanding the assurance process and ethics informing professional behaviour	M/504/1324	5	4	40
3	Understanding the interaction of business operations and the finance function	K/504/1323	6	4	51
4	Understanding the principles of taxation	J/504/1328	6	4	51
5	Understanding the principles of law for business and professional services	L/504/1332	5	3	40
6	Understanding the principles of management information	A/504/1469	7	4	62

### 3.4 Level 4 Diploma in Tax Practice

For this qualification a candidate must achieve the following:

Total credit of	60
Units	All 12 units are mandatory.

OCR Unit No	Unit Title	Unit reference Number (URN)	Credit	Level	GLH
Group A – mandatory units					
7	Working in teams	F/504/1277	7	4	62
8	Organising and facilitating meetings and workshops	A/504/1309	4	4	33
9	Developing commercial awareness	T/504/1311	4	4	37
10	Managing personal obligations in engagement economics and internal financial management	A/504/1312	2	4	17
12	Planning and delivering business communication activities	D/504/1285	6	4	55
23	Applying own employer's approaches to and methodologies for tax work	L/504/1279	14	5	130
24	Remaining up to date with current tax regulatory, professional and technical information	L/504/1301	3	4	26
28	Managing time effectively	M/504/1291	1	3	7
29	Evaluate and improve own performance in a business environment	R/601/2554	4	4	14
30	Spreadsheet Software	J/502/4626	6	3	45
31	Presentation Software	T/502/4623	6	3	45
32	Deliver a presentation	T/601/2529	3	3	15

There are no barred combinations, exemptions or equivalencies for these qualifications.

The units are available to download from the OCR website.

## 4 Apprenticeship information

### 4.1 How do I get a certificate for the apprenticeship?

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The Professional Services Higher Apprenticeship is certificated by Apprenticeship Certificates England (ACE) on behalf of the Financial Skills Partnership. For full details of frameworks please see [Apprenticeship Certificates England](#).

### 4.2 About the apprenticeships

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This Higher Apprenticeship programme is designed for people who desire to develop a career in the Professional Services. It has been developed with support from the government's Higher Apprenticeships Fund. The objective of the Fund is to create well regarded, high profile and sustainable Higher Apprenticeship programmes, based on employer demand, and involving partnerships between business and education.

The Higher Apprenticeship in Professional Services has a critical role to perform in terms of opening up access to the sector to a more diverse range of entrants, and create new routes to access high skill careers. As a programme developed by employers, for employers, it will also be crucial in providing new entrants with the broader employability and business skills that employers in this sector need.

The Higher Apprenticeship in Professional Services includes distinct pathways for each of the audit, taxation, management accounting and management consulting occupations.

The apprenticeship is made up of qualifications and learning that will provide Professional Services Higher Apprentices with the skills and knowledge required to become competent in their chosen job role. The Tax pathway includes a balance of content in audit and assurance and broader business skills competence areas, designed to ensure that Higher Apprentices have an appropriate set of skills to operate in their specific chosen job role.

The Tax pathway of the Higher Apprenticeship in Professional Services framework is suitable for a range of roles in areas such as personal tax, corporation tax or tax compliance. Work undertaken will vary depending on the specific requirements of employers, but may include assisting with the preparation of tax returns and completion of various tax forms, dealing with tax related communication and supporting with advice and tax consulting.

Candidates who achieve the Higher Apprenticeship will have technical skills they need, tailored to the sector of their choice. They will be familiar with tax 'best practice' as well as their employer's procedures and objectives. They will be prepared for progression opportunities into more senior employment roles and for further study including professional qualifications offering full chartered status.

## 4.3 What makes up an apprenticeship?

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This handbook relates to the Tax pathway in the Level 4 Professional Services Higher Apprenticeship. Each apprenticeship is made up:

- Knowledge qualification
- Competence qualification.

The Tax pathway is 814 or 815 Guided Learning Hours (GLH).

The total number of the GLH to be delivered on and off-the-job is as follows:

- Level 4 Diploma in Tax 329 GLH or Level 4 Diploma in Accounting and Business 328 GLH
- Level 4 Diploma in Tax Practice 486 GLH.

# 5 Centre assessor and internal standardisation requirements

This section provides information about centre assessor and internal standardisation requirements for qualifications assessed by visiting standards moderation.

## 5.1 Assessment centre requirements

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Tutors should have the relevant level of subject knowledge and skills to deliver these qualifications.

Tutors must make sure that the supporting knowledge, understanding and skills requirements for each learning outcome are fully addressed, so that candidates can effectively progress towards meeting the requirements of each assessment criterion.

Where assessment guidance exists within a unit, it is not intended to be exhaustive. This may be expanded or tailored to particular contexts in which the unit is being taught or to meet the interests and needs of the candidates.

The occupational expertise of those undertaking the roles of assessment and internal quality assurance is one of the key factors underpinning valid, fair and reliable assessment. The integrity of assessments and quality assurance is of paramount importance.

Your centre **must**:

- ensure there are sufficient trained or qualified personnel to assess the expected number of candidates
- ensure there are sufficient trained or qualified personnel to internally standardise for the number of candidates and assessors e.g. Head of Department, senior teacher, experience of standardising decisions, Lead Internal verifier (IV)
- put systems in place to ensure all assessments are valid, reliable, authentic and sufficient and provide quality assured training for centre personnel taking part in assessment
- ensure there is a system of standardisation in place to ensure all assessments are consistent and fair
- ensure there is sufficient time to conduct effective assessment and internal standardisation
- ensure there are sufficient facilities and resources to deliver and assess these qualifications.

## 5.2 Centre assessor responsibilities

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The centre assessor is responsible for assessing candidates' evidence. Large centres are likely to have more than one assessor, in which case we would expect you to take steps to ensure the quality and standard of assessment is consistent (see section 6).

Your centre is responsible for identifying staff that are able to act as assessors. We require assessors to have the relevant level of subject knowledge and skills to deliver these qualifications and they must assess the candidates' work in accordance with the unit specifications. Where centre assessment fails to meet national requirements, as determined by the learning outcomes and assessment criteria of the unit(s), it will result in the unit(s) or claim being rejected.



Assessors **must**:

- judge candidates' work against the assessment criteria identified in the units
- ensure that any assessment guidance is adhered to when making assessment decisions
- identify valid and sufficient evidence
- ensure candidates' work is authentic (see section 6.6)
- identify gaps in evidence and ensure these are filled before the unit is claimed
- give feedback to candidates
- liaise with other assessors in the centre to ensure assessment decisions are to the required standard
- confirm candidate achievement by completing and signing the Evidence Record Sheet or suitable alternative
- maintain records of candidates' achievements which would be needed in the event of any submission or results enquiries.

### 5.3 Centre standardisation for multiple assessors

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If your centre has a number of staff acting as assessors for these qualifications then you **must** carry out internal standardisation to ensure that all candidates' work is assessed consistently to the required standard.

If you are the only assessor in your centre for this qualification then best practice is to ensure that your assessment decisions are standardised. An example would be to ask another assessor in your centre to review a sample of your assessment decisions.

Evidence of your internal standardisation must be retained in the centre for the moderator to view.

In order to maintain a consistent approach to internal standardisation, a centre co-ordinator **could** be nominated.

Whoever is responsible for internal standardisation **must**:

- ensure all assessors are assessing to the required standard
- ensure all assessment decisions are fair, valid and reliable
- arrange regular standardisation meetings
- ensure cross-moderation of work between assessors
- ensure all units have been covered
- ensure feedback has been provided to assessors and documented e.g. minutes of meetings, records of feedback
- maintain records of the outcome of cross-moderation activities
- advise centre assessors of any discrepancies in assessment
- suggest ways in which assessment may be brought into line to meet the required standard
- confirm where internal standardisation has happened by signing the Evidence Record Sheet or suitable alternative.

# 6 Assessment and visiting standards moderation

## 6.1 Assessment: How it works

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For the **knowledge** qualification, candidates will need to complete the program of study for either:

- the Association of Taxation Technicians (ATT) qualification

or

- the Institute of Chartered Accountants in England and Wales' (ICAEW) Certificate in Finance, Accounting and Business qualification.

For the **competence** qualification, there must be valid, authentic and sufficient evidence for all the assessment criteria. Holistic assessment is encouraged and one piece of evidence may be used to meet the requirements of more than one learning outcome or assessment criterion.

### The following applies to the OCR Level 4 Diploma in Tax Practice

## 6.2 Overview

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Key features of the assessment of these qualifications are:

- assessment of all units can take place at a time to suit candidates and your centre
- assessors should draw on candidates' work-based opportunities to generate evidence
- all units are centre assessed and externally moderated by an OCR moderator

Assessment of these qualifications will be conducted in accordance with OCR's requirements and the Ofqual's Regulatory Arrangements for the Qualification and Credit Framework (Ofqual, August 2008).

When candidates produce evidence, the centre assessor assesses their work. You will need to identify staff who will act as centre assessors. The staff will need to have experience in making judgments about candidates' achievements against the assessment criteria of the unit (see section 5).

You should ensure a rigorous and reliable system for recording assessment decisions is in place.

For each unit completed by the candidate there **must** be a completed [Evidence Record Sheet](#), which is used to record assessment decisions.

Each form should be signed by:

- the candidate to confirm that the work is their own
- the assessor to confirm the candidate has met the assessment criteria
- the Internal Quality Assurer, if the unit is part of their sample for quality assurance purposes.

We also provide additional forms for you to use. These are not mandatory but you may find them useful to structure and evidence your assessment decisions.

All candidate assessment records must be fully auditable. Our moderator must be able to see, for each unit, evidence of:

- who assessed the candidate
- what was assessed (i.e. the unit evidence)
- when the assessment took place
- when the assessor was internally standardised and by whom.

## 6.3 Assessment

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### 6.3.1 Initial assessment of candidates

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It is important that your centre carries out an initial assessment to identify candidates' levels of competence, knowledge and understanding and any potential gaps that need to be addressed. This will also:

- help candidates to identify optional units which they might find most appropriate (Diploma in Tax only)
- allow centre assessors to plan the assessment
- enable candidates to understand the best place to start generating evidence.

### 6.3.2 How these qualifications are assessed

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The purpose of assessment is to ensure that candidates have met all the assessment criteria in each unit. Achievement at unit level is Pass or Fail.

All units are centre-assessed and externally moderated by us. Assessment and moderation can take place at any time.

All candidates must have safe and equal opportunities to generate evidence (See section 6.5).

When you are satisfied that your candidate has met all of the requirements for a unit, you must sign an Evidence Record Sheet to confirm the assessment process is complete.

## 6.4 Assessment and the Data Protection Act

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It is the centre's responsibility to ensure that candidates comply with the Data Protection Act when producing evidence for summative assessment. More information about the candidate's responsibility is available in section 6.7.

## 6.5 Methods of assessment

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The following methods of assessment are considered suitable for these qualifications:

- **observation** of practice, including video or DVD recording
- **questioning** the candidate
- **examining written evidence** such as assignments, tasks, planning
- **examining evidence from others** such as witness statements.

It is the centre assessor's responsibility to agree the best method of assessing a candidate in relation to their individual circumstances.

The methods agreed must be:

- valid
- reliable
- safe and manageable
- suitable to the needs of the candidate.

### 6.5.1 Valid

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A valid assessment method is capable of measuring the knowledge or skills in question. For example, a written test cannot measure a candidate's practical skills or their ability to work well with others.

Validity can be compromised if a candidate does not understand what is required of them. For example, a valid method of assessing a candidate's knowledge and understanding is to question them. If the questions are not relevant to the qualification or how they are phrased makes it difficult for the candidate to understand the validity of the assessment method is threatened.

As well as assessment methods being valid, the evidence presented must also be valid: for example, it would not be appropriate to present an organisation's equal opportunities policy as evidence towards a candidate's understanding of how the equal opportunities policy operates within the organisation. It would be more appropriate for the candidate to incorporate the policy within a report describing different approaches to equal opportunities.

### 6.5.2 Reliable

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A reliable method of assessment will produce consistent results for different centre assessors on each assessment occasion. Centre standardisation must take place to ensure that all centre assessors' decisions are consistent.

### 6.5.3 Safe and manageable

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Centre assessors must make sure the assessment methods are safe and manageable and do not put unnecessary demands on the candidate and/or the organisation if real work features in the assessment.

## 6.5.4 Suitable to the needs of the candidate

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OCR has tried to make sure that achievement of these qualifications is free from constraints outside the requirements of the units. Centres must follow this commitment through when designing assignments or tasks. You should not demand a specific assessment method if it could disadvantage candidates. For example if a candidate is required to 'describe personal skills' and they have dyslexia an acceptable form of evidence could be a verbal description rather than a written description.

For candidates who have access requirements see [Access arrangements and special consideration](#).

If you think any aspect of these qualifications unfairly restricts access and progression, you should talk to the moderator about this.

## 6.6 Authentication

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Ofqual's Common Criteria for all Qualifications requires that authentication of candidate work is confirmed.

Tutors/Assessors must be confident that the work they mark is the candidate's own. This does not mean that a candidate must be supervised throughout the completion of all work but the tutor/assessor must exercise sufficient supervision, or introduce sufficient checks, to be in a position to judge the authenticity of the candidate's work.

Candidates must not plagiarise. Plagiarism is the submission of another's work as one's own and/or failure to acknowledge a source correctly. Plagiarism is considered to be malpractice and could lead to the candidate being disqualified. Plagiarism sometimes occurs innocently when candidates are unaware of the need to reference or acknowledge their sources. It is therefore important that you ensure that candidates understand:

- the work they submit must be their own
- the meaning of plagiarism and what penalties may be applied.

Candidates may refer to research, quotations or evidence but they must list their sources.

Each candidate must sign the Evidence Record Sheet to confirm the work is their own.

Assessors are required to confirm the work submitted for internal assessment is the candidate's own. This is achieved by completing the 'centre declaration' tick box when making the claim through Interchange. This declaration confirms that your centre holds a signed Evidence Record Sheet for each candidate who is included on the claim.

If candidates participate in group work to produce evidence, the candidate's contribution must be clearly identified.

## 6.7 Generation and collection of evidence

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The candidate's evidence should be in an appropriate format to demonstrate the skills competency, or application of knowledge and understanding, as specified in each assessment criteria within the unit in question.

Candidates must not reference another individual's personal details in any evidence produced for summative assessment. It is the candidate's responsibility to ensure that any evidence which includes another individual's personal details is anonymised to comply with the Data Protection Act.

Evidence can take many forms, for example, photographs, DVDs, digital recordings, CD and paper-based or digitally formatted documents.

Evidence can come from a number of sources. A list of the main sources of evidence is provided below:

- **Outcomes of assignments, tasks or work-based activities** – the outcome or product of a candidate's work (through assignments, projects or real work).
- **Observation**
- **Witness statements**
- **Personal or candidate statement**
- **Questioning**
- **Performance evidence**

Candidates should take responsibility for the development of their own portfolios, with appropriate support from tutors, employers and peers, and should be aware of the necessity of clear presentation and ordering as an aid to assessment once the work is submitted.

Where evidence contributes to or fulfils more than one assessment criterion in one or more units, the candidate should cross-reference this evidence within their unit portfolio so that evidence can be considered by the centre assessor and by our moderator if required.

## 6.8 Observation

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Centre assessors may carry out observations of a candidate undertaking activities or tasks and make an assessment decision based on the candidate's performance.

The centre assessor and candidate should plan observations together but it is the centre assessor's responsibility to record the observation properly.

After the observation has taken place, the centre assessor needs to record an assessment decision and the justification for the decision. They should also give feedback to the candidate.

## 6.9 Witness statements

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The witness must not be related to the candidate and must be in a position to make valid comments about their performance, e.g. tutors or workplace supervisors.

It is not acceptable for candidates to produce written witness statements for witnesses to sign.

Witness statements:

- must describe what they witnessed the candidate doing
- can be written or verbal accounts of a candidate's performance
- do not have to be written by the witness, they may be recorded by the assessor after discussion with the witness and confirmed as accurate by the witness
- can be used to support work or where evidence is sourced from material which is confidential or of a sensitive nature e.g. data protection
- could contain a list of skills providing they include details of how and when they are applied
- should not be used as evidence of achievement for a whole unit.

The centre assessor will then judge whether the evidence presented meets the standards required by the assessment criteria for the unit. Often it will be necessary for assessors to make contact with witnesses to ensure:

- (a) the witness statement is authentic
- (b) the assessor's interpretation of the witness statement is accurate.

If a witness provides a written statement they should include the following:

- the candidate's name
- the date, time and venue of the activity
- a description of the activities performed by the candidate
- the date the statement was written
- a description of the witness' relationship to the candidate
- the witness' signature and job title
- the witness' contact details (such as telephone number).

A *Record of Witness/Expert Witness* form (RD08) must be completed when witness statements are used as evidence.

## 6.10 Personal or candidate statements

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This is a candidate's own account of what they did.

Personal statements can be a:

- written or verbal account of specific incidents, activities or situations
- log or diary
- reflective account.

All personal statements made by candidates must be authenticated as a true account of what took place, by an appropriate witness e.g. tutor, employer, peer.

## 6.11 Simulation

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Simulation is not acceptable for this competence qualification.

## 6.12 Questioning

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Centre assessors may question a candidate or witness for the assessment of these qualifications.

**Questioning the candidate** is normally an ongoing part of the assessment process, and is necessary to:

- test a candidate's knowledge of facts and procedures
- check if a candidate understands principles and theories
- collect information on the type and purpose of the activities a candidate has been involved in.

Centre assessors should mainly use open ended questions; i.e. questions that cannot be answered by the candidate with one word responses (e.g. 'yes' or 'no'). Open ended questions require thought and details in order to answer the question. Centre assessors should also be careful to avoid complicated questions which may confuse the candidate.

It is important that centre assessors record assessment decisions after they have questioned the candidate. They must record enough information to justify the decisions they make. This does not mean that centre assessors must record the questions and answers, word for word, but they must record enough information about what they asked and how the candidate replied, to allow the assessment to be moderated.



## 6.13 Performance evidence

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Performance evidence is the process, product or outcome of the candidate's work. Sometimes, it can also provide inferred evidence of what a candidate knows. The evidence presented for assessment may be the actual product or a record of the process. For example, it may include electronic evidence such as: a video recording of a presentation; a link to a website; or a spreadsheet file the candidate has created. Alternatively, centre assessor's observation of a candidate or a witness' statement could provide evidence of a candidate's performance.

The use of assessment evidence drawn from candidates' work environments is encouraged including accessing and using non-confidential data and documents.

If group work is used as evidence, the candidate's contribution must be clearly identified.

Where candidates' use other products (e.g. company documents and policies), which have been created by someone else, and used to generate evidence, this must be clearly identified; for example; when candidates' use company documents to recommend improvements to an existing product or service.

## 6.14 How much evidence is needed?

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It is difficult to give detailed guidance regarding the amount of evidence needed, as it depends on the type of evidence collected and the judgement of centre assessors.

It is not the quantity of the evidence produced, it is the quality and breadth of evidence produced which is important; and ensuring it meets all of the assessment requirements and assessment criteria.

Centre assessors should discuss with candidates the most suitable sources of evidence and ensure candidates are aware of the importance of quality rather than quantity when presenting evidence for assessment. The quality and breadth of evidence presented should determine whether a centre assessor is confident that a candidate has met the requirements of the unit.

Assessors must be convinced, from the evidence presented, that candidates working on their own can work independently to the required standard.

## 6.15 Assessment of evidence for units

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It is the assessor's responsibility to assess the evidence presented by the candidate, provide feedback to the candidate and award a pass for the unit, which will be confirmed through internal and external moderation. Assessors will judge candidates' evidence against the assessment criteria specified in the unit.

## 6.16 Retention of candidate work

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Candidate work must be retained by the centre until after the qualifications have been awarded or any claims or appeals processed. We will not consider any appeals if the work is not retained by the centre.

## 6.17 Retention of centre records

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Centres must make sure that internal standardisation and candidate assessment records are available for external moderation purposes. These records must be securely retained by the centre for a minimum of three years following candidate achievement of the qualification (i.e. from the date of certification).

## 6.18 External visiting standards moderation

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In advance of the moderation visit you should read the [Admin guide: Vocational Qualifications](#) for information about preparing for the moderation visit.

External moderation ensures centres' internal assessments meet the national requirements of these qualifications.

Moderators are allocated by OCR to carry out two distinct roles:

- moderate centre assessment decisions
- provide advice and guidance to centre staff.

External moderation of a centre's assessment decisions is achieved through systematic sampling. The assessment decisions of each assessor submitting work will be sampled at every moderation visit. All units submitted/claimed will be subject to sampling at each visit.

The outcome of the sampled moderation will apply to all candidates' work submitted for that unit in the claim. No substitution of candidates' work will be allowed unless you have prior agreement from the moderator.

Each centre can have up to two visits per academic year (subject to centre activity). Additional chargeable visits can be arranged, refer to the [Admin guide: Vocational Qualifications](#) for further details.

On the basis of the sample taken, our moderator will either **agree** in the main with the centre's assessment decisions or **disagree** with the centre's assessment decisions in relation to particular units.

If the decision is **agree**, the centre's assessment decisions for all candidates' work entered for moderation on that occasion (i.e. in the single claim submitted for moderation) will be confirmed by our moderator at the end of the moderation visit.

If the decision is **disagree**, our moderator will provide feedback to the centre and agree appropriate action. Disagreement is usually due to one of the following:

- work does not meet the required standard for the assessment criteria claimed by the centre
- assessment in the sample is inconsistent
- some evidence is missing or has not been cross-referenced to the assessment criteria, so cannot be located by our moderator
- there is no evidence of assessment having taken place.

At the end of each moderation visit our moderator will provide feedback to your centre. This feedback will be captured on a hard copy action plan. You will be asked to sign a copy of the action plan to agree the feedback given. One copy of the action plan will be left in your centre and our moderator will retain the other copy. The purpose of the action plan is to ensure that all feedback given in the formal reports has been agreed by your centre and our Moderator.

Following the visit our moderator will prepare a full electronic report which will include comments on the accuracy of assessment and record the actions agreed. The moderator will email a copy of the report to you.

Where the moderator confirms the assessment decisions, they will submit the claims to OCR for processing. During some moderation visits our moderator may be accompanied by another OCR Officer(s) for quality assurance purposes. Wherever possible, centres will be informed of this prior to the visit taking place.

## 6.19 Centre malpractice guidance

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It is the responsibility of the Head of Centre<sup>1</sup> to report (in writing) all cases of suspected malpractice involving centre staff or candidates. A JCQ Report of Suspected Malpractice form (JCQ/M1), which is available to download from the JCQ website, should be completed and emailed to [malpractice@ocr.org.uk](mailto:malpractice@ocr.org.uk).

When asked to do so by OCR, Heads of Centres are required to investigate instances of malpractice promptly and report the outcomes to OCR.

Further information is contained in the publication [OCR Malpractice Procedures - A Guide for Centres](#) and the JCQ publication: General and Vocational Qualifications – Suspected Malpractice in Examinations and Assessments which is available from [www.jcq.org.uk](http://www.jcq.org.uk).

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<sup>1</sup> The Head of Centre is defined as the most senior officer in the organisation, directly responsible for the delivery of OCR qualifications, e.g. the Principal of a College, the Head Teacher of a school, the Managing Director of a Private Training Provider or the Group Training Manager of a major company.

# 7 Support

## 7.1 Free resources

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The following materials are available on our website:

- this centre handbook
- units containing assessment criteria
- assessment documents for use in candidates' assessment records:
  - Evidence Record Sheet (RD10) - Mandatory
  - Record of Witness/Expert Witness form (RD08) - Mandatory when witness statements are used as evidence
  - other useful recording forms.

Your centre should use these assessment documents, or you are free to design alternative documents for your candidates to use.

## 7.2 Interchange

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Interchange has been designed to help you to carry out day-to-day administration functions online, quickly and easily. The site allows you to buy candidate entries, make claims, see the progress of your claims and read centre feedback. In addition, you will have immediate and free access to candidate information. Sign up at [www.ocr.org.uk/ocr-for/exams-officers/interchange/](http://www.ocr.org.uk/ocr-for/exams-officers/interchange/).

## 7.3 Professional Development Programme

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We are constantly looking for ways to improve the support we offer to tutors and to make our professional development programme more accessible and convenient to all.

To find out more about our Professional Development Programme, please visit our website at <http://www.ocr.org.uk/i-want-to/professional-development/>.

## 7.4 Documents referred to in this handbook

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Our publications

[Admin guide: Vocational Qualifications](#)

[Making entries for vocational qualifications via Interchange](#)

[Making online claims for vocational qualifications](#)

JCQ publications:

<http://www.icq.org.uk>

*Access Arrangements, Reasonable Adjustments and Special Consideration*

*Suspected Malpractice in Examinations and Assessments*

Ofqual

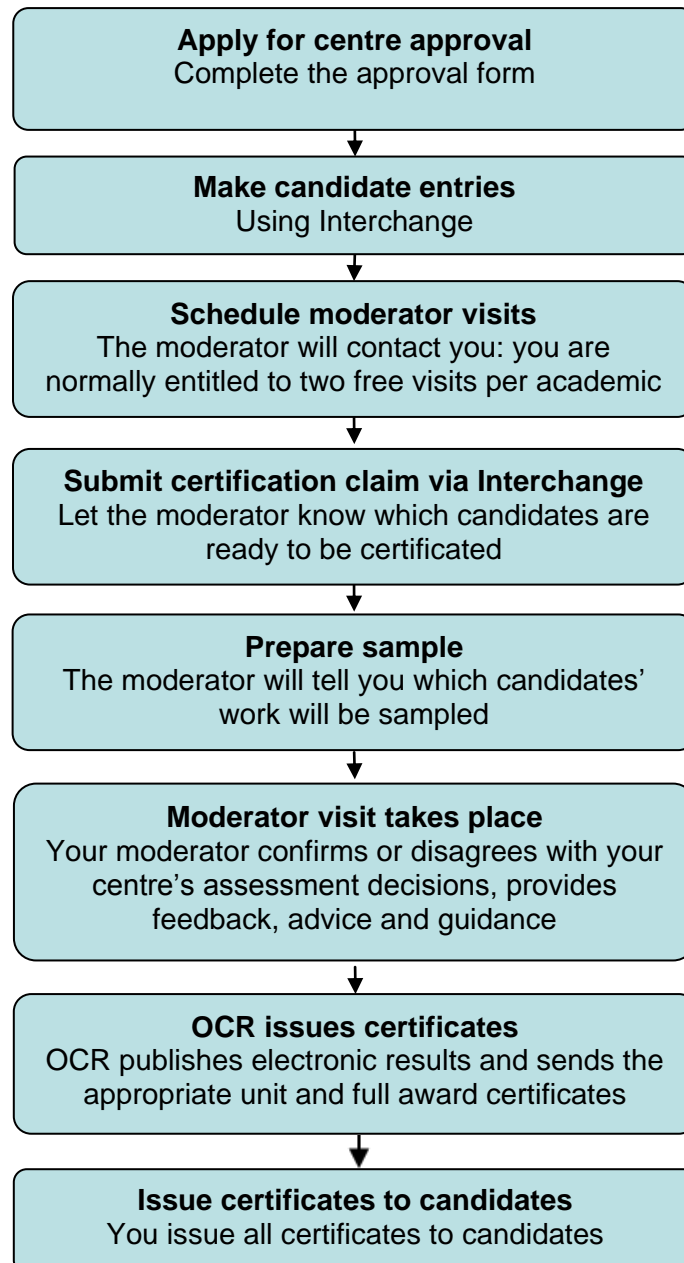
<http://ofqual.gov.uk/how-we-regulate/regulatory-documents/>

# 8 Administration

## 8.1 Overview of full process

The flow chart below provides a brief summary of the administration process for these qualifications.

For detailed information refer to our [Admin guide: Vocational Qualifications](#).



## 8.2 How to apply for centre approval

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Your centre can either complete and submit the electronic [Centre Approval Form](#) available on our website or download the form and return the paper version to OCR Operations.

If you have any queries about centre approval contact our Customer Contact Centre on 024 7685 1509.

## 8.3 Making entries

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### 8.3.1 Qualification or unit entries

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Centres must have been approved to offer these qualifications in order to make entries. We recommend your centre applies to become an approved centre well in advance of making their first entries.

Entries must be made via Interchange - OCR's secure extranet facility. For full details of the process see [Making entries for vocational qualifications via Interchange](#).

For the Level 4 Diploma in Tax **or** Level 4 Diploma in Accounting and Business (knowledge qualification) entry is named and full award only.

**Please note that entry to either of these OCR qualifications does not provide automatic entry for the examinations with ATT or ICAEW.**

For the Level 4 Diploma in Tax Practice entry is by the named route so you provide specific candidate information (e.g. name and date of birth) for each qualification. The advantage of named entry is that any materials we supply are personalised, requiring less manual work later.

There are two named entry options:

- Full award entry – Where candidates intend to complete the whole qualification, rather than just individual units, they can be entered for the full award. This is often a more cost-effective way of making entries. However if the candidate does not complete the full award, the remaining units cannot be transferred to another candidate.
- Unit entry – Candidates can build their qualification unit by unit. This entry route may be useful if your centre is unsure whether a candidate is intending to complete the full qualification.

Please see the [fees list](#) for qualification and unit fees.

### 8.3.2 Entry codes

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You can enter candidates for the full qualification or by individual unit using the following qualification entry codes:

OCR entry code	Title	Qualification Number
10356*	OCR Level 4 Diploma in Tax	600/6058/X
10354*	OCR Level 4 Diploma in Accounting and Business Practice	600/6059/1
10357	OCR level 4 Diploma in Tax Practice	600/5959/X

\*Full qualification entry only.

The units and any supporting documentation for these qualifications can be found on our [website](#).

## 8.4 Unique Learner Numbers (ULN) and the Personal Learning Record (PLR)

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Ofqual require Awarding Bodies to capture the Unique Learner Number (ULN) for all candidates who have claimed certification for any of these qualifications. It is also a condition of funding that all candidates that claim certification for publically funded qualifications must have a valid ULN.

The Personal Learning Record (PLR) is a permanent, online record of a candidate's qualifications and achievements and supports Credit Accumulation and Transfer (CAT). Each unit and qualification in the Qualifications and Credit Framework (QCF) has a credit value. The PLR enables learners to accumulate a record of their achievements within one place and supports the transfer of credit for these units between learning providers and awarding bodies, therefore supporting learners to gain full qualifications.

Learners over the age of 14 in UK education or training can access the PLR using their ULN. Learners keep the same ULN to access their PLR throughout their lives and whatever their level of learning.

Where a candidate has a ULN, you must enter their ten digit number in the ULN field when making entries via Interchange. For candidates who do not have a ULN, a claim will still be accepted if you leave this field blank, but OCR will not be able to send these achievements to the PLR.

When making entries via Interchange, for candidates with a ULN, you should enter the ten digit number in the ULN field.

Further information about this can be found in the [Admin guide: Vocational Qualifications](#) and at the [Learner Records Service](#).



## 8.5 How to make certificate claims

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All claims should be carried out via OCR Interchange. For full details of the process see [Making online claims for vocational qualifications](#).

## 8.6 Enquiries about results

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Please refer to the [Admin guide: Vocational Qualifications](#).

# 9 Certification

Candidates who achieve the full qualification will receive:

- a unit certificate listing the unit or units achieved, with their related credit value and the unit reference number(s), and
- a certificate stating the full qualification title and the qualification number.

Candidates who achieve one or more units but who do not meet the credit requirements for a full qualification will receive a certificate listing the units they have achieved along with their credit value.

## 9.1 Claiming certificates

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Certificates will be issued directly to your centre for successful candidates. In order to ensure that these are automatically issued, you must ensure that the OCR candidate number is **always** used where a candidate has already achieved one or more units. See the [Admin guide: Vocational Qualifications](#) for full details.

For details on how to make online claims for QCF qualifications see the step-by-step guide; [Making online claims for vocational qualifications](#).

## 9.2 Replacement certificates

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For details on replacement certificates see the [Admin guide: Vocational Qualifications](#).

# 10 Other information

## 10.1 Avoidance of bias

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We have taken great care in the preparation of these qualifications to avoid bias of any kind. Special focus is given to the 9 strands of the Equality Act with the aim of ensuring both direct and indirect discrimination is avoided.

## 10.2 Regulatory requirements

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These qualifications comply with Ofqual's *General Conditions of Recognition* and Ofqual's *Regulatory Arrangements for the Qualifications and Credit Framework (Ofqual, August 2008)*.

## 10.3 Language

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These qualifications and any associated assessment materials are in English only. Only answers provided in English will be assessed.

## 10.4 Mode of delivery

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You are free to deliver these qualifications using any mode of delivery that meets the needs of your candidates. Whatever mode of delivery is used, you must ensure that candidates have appropriate access to the resources identified in this handbook and units.

You should consider the candidates' complete learning experience when designing learning programmes. This is particularly important where candidates are studying part time alongside work commitments where candidates may bring with them a wealth of experience that should be utilised to maximum effect by your staff.

We do not specify the mode of study or a time limit for the achievement of these qualifications other than the last entry/last certification dates. We will notify you at least 6 months before the qualification closes for entries and this information will be available on Ofqual's register of regulated qualifications and our [last entry/certification notification](#).

## 10.5 Centre resources and requirements

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Your centre must provide appropriate assessment facilities for candidates that comply with our regulations stated in the [Admin guide: Vocational Qualifications](#) and the [JCQ Instructions for Conducting Examinations](#).

## 10.6 Delivery in Wales and Northern Ireland

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Ofqual regulates qualifications, examinations and assessments in England and vocational qualifications in Northern Ireland. They do not regulate degrees.

CCEA regulates non-vocational qualifications in Northern Ireland.

The Welsh Government regulates qualifications, examinations and assessments in Wales. They do not regulate degrees.

These qualifications have been regulated by Ofqual for delivery in England and Northern Ireland and approved by the Welsh Government for use by centres in Wales during the life of the qualifications. However centres should note that currently the qualifications in this handbook are only approved for the Apprenticeship framework in England.

Candidates in Wales or Northern Ireland should not be disadvantaged by terms, legislation or aspects of government that are different from those in England. Where such situations might occur neutral terms have been used so that candidates may apply whatever is appropriate to their own situation.

We will provide handbooks, assessments and supporting documentation in English.

Further information about the provision of assessment materials in Welsh and Irish may be obtained from our Customer Contact Centre: 024 76 851509.

## 10.7 Recognition of Prior Learning (RPL)

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Within the QCF, recognition of prior learning (RPL) is defined as 'A method of assessment that considers whether a learner can demonstrate that they can meet the assessment requirements for a unit through knowledge, understanding or skills they already possess and do not need to develop through a course of learning.' ([Regulatory arrangements for the Qualifications and Credit Framework](#)). We encourage the use of RPL and your centre should advise their learners that they can bring forward any relevant learning (gained either informally or formally) so that it can be assessed against the assessment criteria specified in the unit, or units, the learner aims to complete. It is important that your centre make it clear to their learners that the RPL process is concerned with how the learner has acquired the knowledge, understanding or skills, it does not mean the learner is exempt from the assessment.

The currency of knowledge and ability is often important when recognising skills and competences. Where assessment is devolved to centres through assignments or portfolio-building, centre staff must judge the relevance of prior learning in all its aspects (including currency) to the qualification being assessed, before we will quality assure and authorise certification.

## 10.8 Access arrangements and special consideration

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Adjustments to standard assessment arrangements are made on the basis of the individual needs of candidates.

It is important, therefore, that your centre identifies as early as possible whether candidates have disabilities or particular difficulties that will put them at a disadvantage in the assessment situation and select an appropriate qualification or adjustment that will allow them to demonstrate attainment.

The responsibility for providing adjustments to assessment is one which is shared between OCR and your centre. Centre staff should consult the Joint Council of Qualifications' (JCQ) booklet *Access Arrangements, Reasonable Adjustments and Special Consideration* [www.jcq.org.uk](http://www.jcq.org.uk).

You should also refer to this document for candidates who require a post-examination adjustment (special consideration) to reflect temporary illness, indisposition or injury at the time the assessment was taken.

For further guidance on access arrangements and special consideration refer to the [Admin guide: Vocational Qualifications](#).

## 10.9 Wider issues

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These qualifications provide opportunities for you to develop candidates' understanding of wider issues: spiritual, moral, ethical, social, legislative, economic and cultural issues as well as an awareness of sustainable development, health and safety considerations and European developments consistent with international agreements.

### 10.9.1 Spiritual, moral, ethical, social, legislative, economic and cultural issues

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Tutors delivering a programme of learning leading towards these qualifications will have opportunities to develop candidates' understanding, for example through:

- Unit 21 - Understanding the ethical and legal framework within which a taxation practitioner operates, candidates will understand the ethical framework within which a taxation practitioner operates and their obligations regarding money laundering.
- Unit 10 - Managing personal obligations in engagement economics and internal financial management, candidates will be able to evidence that they understand the importance of confidentiality of information (employer and clients) and the need to ensure data security.
- Unit 22 - Understanding the law affecting a taxation practitioner's duties, candidates will gain an understanding of the areas of the law that are likely to impact upon a taxation practitioner's duties.
- Unit 30 - Spreadsheet software, candidates can evidence how to record, manipulate and present data accurately and responsibly.

### 10.9.2 Sustainable development, health and safety considerations and European developments, consistent with international agreements

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Tutors delivering a programme of learning leading towards these qualifications will have opportunities to develop candidates' understanding, for example through:

- Unit 30 - Spreadsheet software, candidates will have the opportunity to evidence the correct procedures for working with IT equipment.
- Units in the Tax practice qualification, where candidates in the workplace could have the opportunity to evidence that they are observing the relevant health and safety regulations.

# 11 Contacting us

## 11.1 Feedback and enquiries

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If you have any comments or enquiries about the qualifications in this handbook, you can get in touch with our customer contact advisers. You can:

<b>write to:</b>	Customer Contact Centre OCR Progress House Westwood Way Coventry CV4 8JQ
<b>email:</b>	<a href="mailto:vocational.qualifications@ocr.org.uk">vocational.qualifications@ocr.org.uk</a>
<b>telephone:</b>	024 76 851509
<b>fax:</b>	024 76 421944

You can also visit our website at [www.ocr.org.uk](http://www.ocr.org.uk) for further information about our qualifications.

## 11.2 Complaints

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We deal with all complaints sensitively and speedily and use them to help us improve our service.

If you're not satisfied with a product or service we've provided, please follow the process set out in our [complaints policy](#).

You can:

<b>write to:</b>	Director of Assessment Standards OCR 1 Hills Road Cambridge CB1 2EU
<b>email:</b>	<a href="mailto:complaints@ocr.org.uk">complaints@ocr.org.uk</a>
<b>telephone:</b>	024 76 851509
<b>fax:</b>	024 76 421944