



Chartered  
Institute of  
Taxation.

# Chartered Tax Adviser (CTA) Qualification

Consultation response

# Proposed changes to the Chartered Tax Adviser (CTA) qualification: summary and analysis of consultation responses

December 2025

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## Executive summary

### Background

The Chartered Institute of Taxation (CIOT) undertook a comprehensive review of its Chartered Tax Adviser (CTA) qualification to ensure it remains relevant, rigorous, and fit for the future. A public consultation was held from April to June 2025, seeking feedback on proposed changes, including a new Professional Skills and Competencies Framework and a revised qualification structure.

### Consultation Engagement

The CIOT engaged widely, receiving 77 formal responses and hosting a well-attended webinar. Respondents included students, members, employers (from small practices to the Big 4), training providers, government bodies, and others. The CIOT is grateful to all who input into the process – your time and enthusiasm for the future of the CTA qualification is appreciated.

### Moving forward from the consultation

The revised CTA Qualification Handbook and detailed syllabus grids will be published alongside this response document so that the full revised structure is available for review. Most welcomed the introduction of the Handbook as an important step in increasing transparency of the qualification.

When making revisions to the proposed qualification structure as a result of the consultation, the CIOT has read and noted all responses. As is inevitable, there was some divergence of opinion on the way forward which has meant that decisions have had to be made, largely based on the majority view of respondents.

### Staged qualification

Overall, a staged qualification was agreed to suit candidates' needs for the future, providing progressive learning from a Level 5 equivalent Foundation stage, through to the final Level 7 equivalent Advisory stage in which candidates must demonstrate both their knowledge and skills to become a Chartered Tax Adviser. The new Level 6 equivalent stage will ensure that candidates become well-rounded tax advisers, by gaining a broad understanding of tax and the landscape in which it operates, through a combination of technical modules and a case study. It will also set them up for success at the advisory stage of the qualification.

The final two examinations will remain at the equivalent of Level 7, thus retaining the overall standard of the CTA. This is in much the same way as a Bachelor's Degree builds up to the final Level 6 assessment, with the earlier stages building students' capability through levels 4 and 5 to reach this final standard.

In the consultation, the CIOT asked for views on possible recognition being given on completion of the Level 6 stage. While this idea was popular with some respondents, it does pose a number of practical considerations, and raises concerns over creating possible confusion with the CTA designation. The CIOT has therefore decided not to proceed with this idea at present.

Some respondents in favour of giving recognition at the Level 6 equivalent stage suggested that it would make the qualification more accessible for those who needed to pause their studies to allow for personal circumstances and life events. The CIOT understands the importance of striving to make

the CTA qualification accessible and is therefore considering other options to reduce pressure on the timeline for candidates to qualify. For example, the current rules governing expiry of exam passes could be removed in favour of the possibility of introducing a number of attempts at a given examination as an alternative, possibly supported with student membership and CPD requirements. This could therefore afford candidates greater flexibility in achieving the CTA qualification.

### **Breadth versus specialisation**

One of the main areas of disagreement through the responses was to what extent candidates should be able to specialise as against gaining breadth of tax knowledge, with responses varying according to size of tax practice and particular specialism (especially direct tax versus indirect tax). Initially, the CIOT proposes to retain a requirement to gain broad tax knowledge through the CTA qualification, with limited choice of Tax Knowledge modules in the middle stage and a final area of specialism being chosen at the Advisory stage. The CIOT is proposing, however, to keep the qualification under annual review with the possibility of considering further specialisation in future.

The CIOT will also consider whether there are opportunities to offer additional qualifications in specialist areas to complement the CTA qualification.

### **Modernisation and accessibility**

The CIOT is conscious of the need to ensure the CTA qualification continues to reflect changes in the tax profession and wider educational space. Proposals being taken forward following the consultation include: incorporating technology (and particularly AI) into the qualification; allowing candidates greater access to approved resources within certain examinations; and considering how we can make assessments more reflective of the workplace, such as by allowing candidates the ability to do research in advance of the exam based on pre-seen information.

The CIOT will also keep under review how further improvements can be made in terms of accessibility of the CTA qualification. Feedback given on the software candidates use to sit their exams has already been taken on board, with the CIOT being delighted to announce that it will be working with TestReach to deliver examinations from November 2026 onwards.

While respondents' requests for more exam sessions each year and faster delivery of exam results present practical hurdles, these will be considered further as part of our ongoing review of CTA qualification delivery. As part of the revised CTA qualification launch, the new Foundation stage will be delivered on demand, which will allow candidates flexibility to progress through this early stage if they are coming to the CTA without a prior qualification such as the ATT. Flexibility will also be afforded through the middle stage of the qualification, with Tax Knowledge modules being made available individually or in combinations to suit candidate choices.

### **Professional Skills and Competencies Framework**

Respondents felt this framework was useful in defining the skills and competencies of a Chartered Tax Adviser. Support for a training log for CTA students based on this framework was mixed, with the majority expressing concerns around potential administrative burdens. The CIOT will adopt the framework as a standard against which a CTA is measured, but consideration of its practical usage remains under discussion.

**Next Steps**

The revised CTA structure will be launched for first sitting of exams in May 2028, with the first cohort enrolling in 2027. Transitional arrangements will be provided for current students, with further information being made available throughout 2026.

## Introduction

The Chartered Institute of Taxation (CIOT) is the leading professional body in the United Kingdom concerned solely with taxation. It was established in 1930 and received its Royal Charter in 1994.

The Chartered Tax Adviser (CTA) qualification sets the academic entry requirements for admission as a Member of the Institute. Successful CTA candidates are able to apply to become Members if they can also demonstrate our other eligibility requirements<sup>1</sup>.

Members of the CIOT are entitled and encouraged to use the practising title of Chartered Tax Adviser.

## The consultation

The CIOT is proposing changes to its CTA qualification to provide an updated approach which is both relevant to the market and fit for the future whilst at the same time retaining the high academic quality and standards expected of us by our stakeholders.

The CIOT's proposals for the CTA qualification with a proposed implementation with effect from August 2027 were consulted on for 12 weeks, from 7 April 2025 to 30 June 2025.

The proposals also included the introduction of a Professional Skills and Competencies Framework which defines the skills and competencies expected of a qualified CTA. The details of both proposals were given in a draft Handbook.

The consultation sought stakeholders' views on our proposals to revise the CTA qualification to meet current and future market need. There were 22 questions within the consultation.

The consultation was publicised via numerous channels, including: a press release, the CIOT website, trade publications - including our own Tax Adviser magazine as well as Taxation, social media, member and branch mailings, a free online webinar and individual mailings to other stakeholders who might have an interest in the proposals such as HM Revenue and Customs and Revenue Scotland.

We are grateful to all those who gave up their time to respond to the consultation. We are delighted to have received a significant number of responses and a broad range of input. We have read each and every one with care and interest, and noted the points made in the various meetings we have held. These will help us to finalise the proposals, and additional points and suggestions made by respondents will also be noted in terms of developing our future educational offerings.

This document is a summary and analysis of responses. All responses have been treated in confidence, with comments anonymised in this document.

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<sup>1</sup> At least three years' experience working in taxation and able to meet the required standards of professional conduct.

## Summary of engagement

During the consultation period, the CIOT has worked hard to engage with a broad spectrum of stakeholders. A summary of engagement activity is given below.

### 77 Responses Recorded

#### Employer Forum Meeting

- Representation from ten of the largest and mid-tier firms

#### 11 Other Meetings

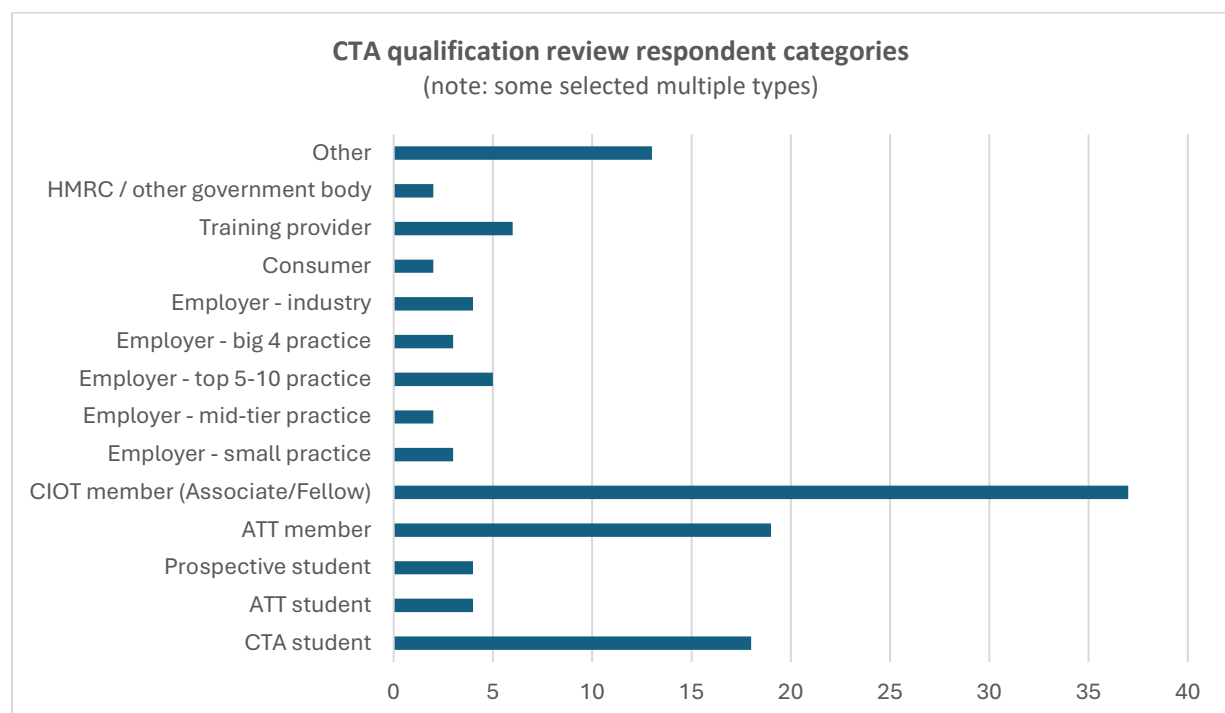
- Employers
- Small and sole practitioners
- Tax advisers working in industry
- Indirect tax specialists
- Representatives from education and academia
- Representatives of low-income taxpayers
- Other tax institutes internationally
- HMRC

#### Live, Interactive, Free Webinar

- Details outlined further below

## Who responded

Responses were from a range of stakeholders, as illustrated in the chart below:



## Live webinar

On 12 June 2025, the CIOT hosted a live, interactive, free webinar on the proposals and the consultation. The aims of the session were to:

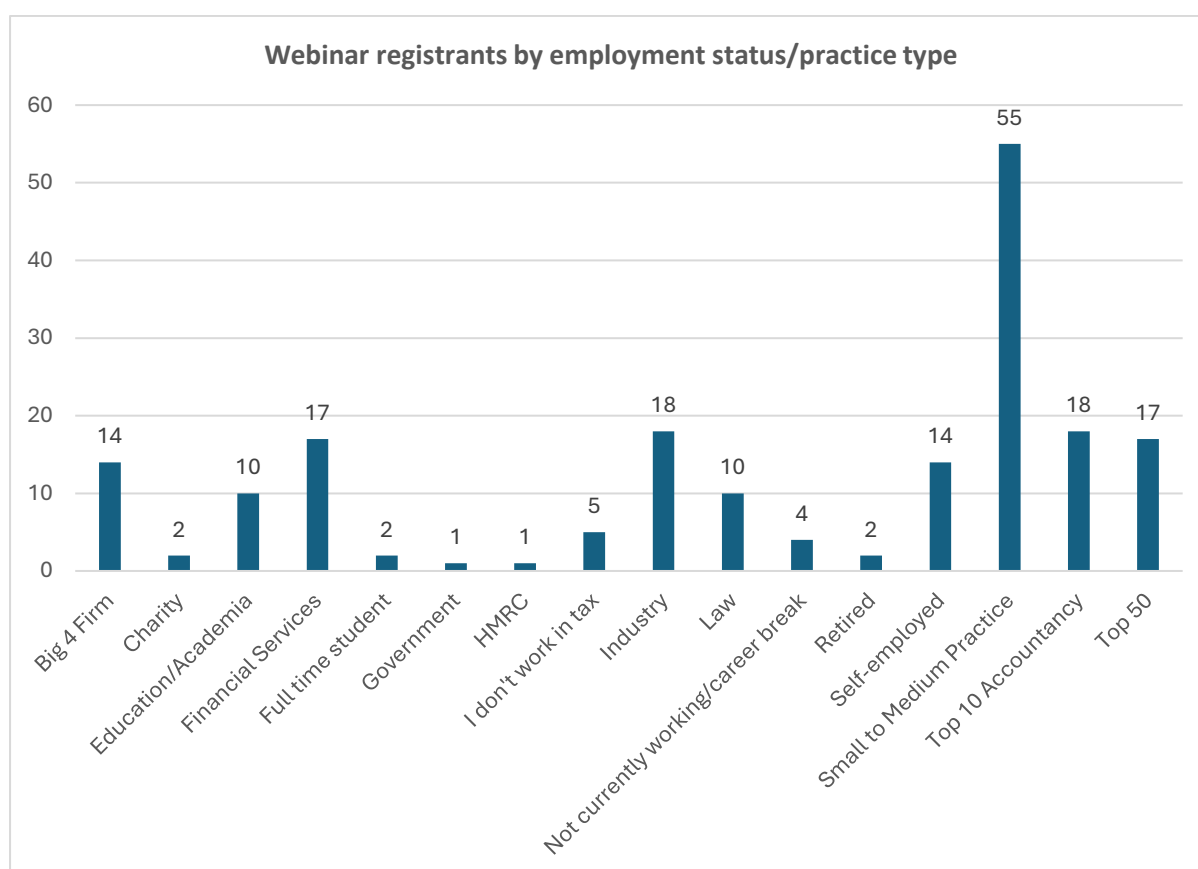
- provide background to the review of the CTA qualification
- outline the proposed changes
- set out the aims of the proposals
- allow participants in the live stream to ask questions via Sli.do, and for the presenters to answer as many of the most popular questions as possible in the time allowed

The questions asked were collated after the event and have been considered and noted where relevant in this document.

The webinar format also allowed us to ask some poll questions of participants in the live stream to help inform the consultation process, including seeking some opinions on points that had arisen in responses received prior to the webinar being held. These poll questions and their responses are included at relevant points in this document below.

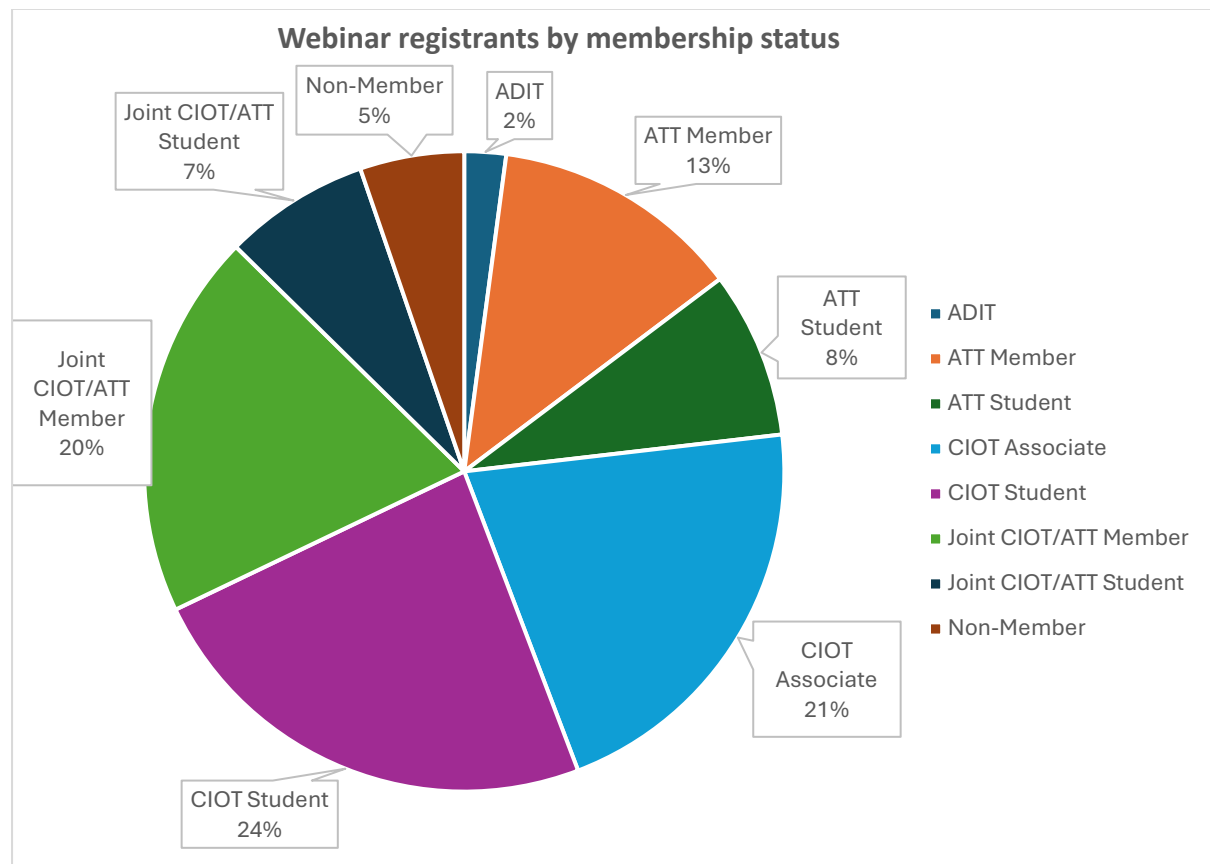
We were very pleased that the webinar was well-attended, with half of the almost 200 registrants watching the live stream.

Registrants were from a broad range of employer/practice type and size, as shown in the chart below.





In terms of membership, some 72% of webinar registrants were either CIOT members or students (including joint CIOT/ATT members and students). The rest were ATT members or students, ADIT affiliates or non-members.



## Consultation question summaries and CIOT responses

**Note:** Responses to all consultation questions were optional, so the numbers responding to each question varied.

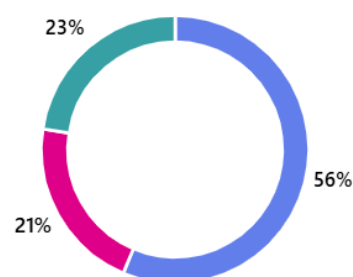
### Structure of the qualification in outline

The structure of the proposed new qualification is set out from page 4 of the qualification handbook. It has been designed to facilitate progression to improve student outcomes.

#### Question 1

**Do you agree that the revised structure of the qualification will improve student outcomes through the introduction of a Level 6 equivalent stage within the qualification?**

● Yes	40
● No	15
● Don't know / unsure	16



#### Staged progression

Supporters of this change agreed that introducing a Level 6 equivalent stage would help to develop candidates' knowledge and skills more gradually, supporting them to success in the qualification overall and also helping to cement learning. They agreed that this therefore increases accessibility of the CTA for those who do not have a university-level education.

Supporters also commented that breadth of tax knowledge, together with the addition of skills development and assessment at Level 6 equivalent creates greater chance of success at the 'Advisory' Level and will create well-rounded tax advisers. It also allows students to develop their interests before choosing a specialism.

By contrast, some respondents were concerned that the inclusion of a Level 6 equivalent stage coupled with a reduction in assessment time at Level 7 equivalent might result in – or be perceived as resulting in – a reduction in the overall standard of the CTA qualification.

**CIOT response:** The introduction of the Level 6 equivalent stage aims to address feedback that candidates often struggle with Level 7 (Master's Degree equivalent) assessment. The aim is to ensure that candidates are better supported to build their skills and knowledge up to the Advisory stage. While this does mean a reduction in assessment hours at Level 7, the qualification overall remains benchmarked at Level 7. This is in much the same way as a university Bachelor's degree course builds students up to the final Level 6 assessment.

### Addition of a further case study

Employer forum representatives agreed that the proposed Level 6 equivalent stage is welcome to bridge the gap to the advisory stage, with the addition of skills development potentially enabling greater success in the Application and Professional Skills exam. They felt that the overall timescale for qualification would likely continue to be similar to the status quo.

Some other respondents commented that the addition of a further case study assessment in the Level 6 equivalent stage might make the qualification less attractive to potential students, given that there is an existing perception that the Application and Professional Skills paper has issues that need to be addressed such as over-complicated, inconsistent and opaque marking and variable pass rates.

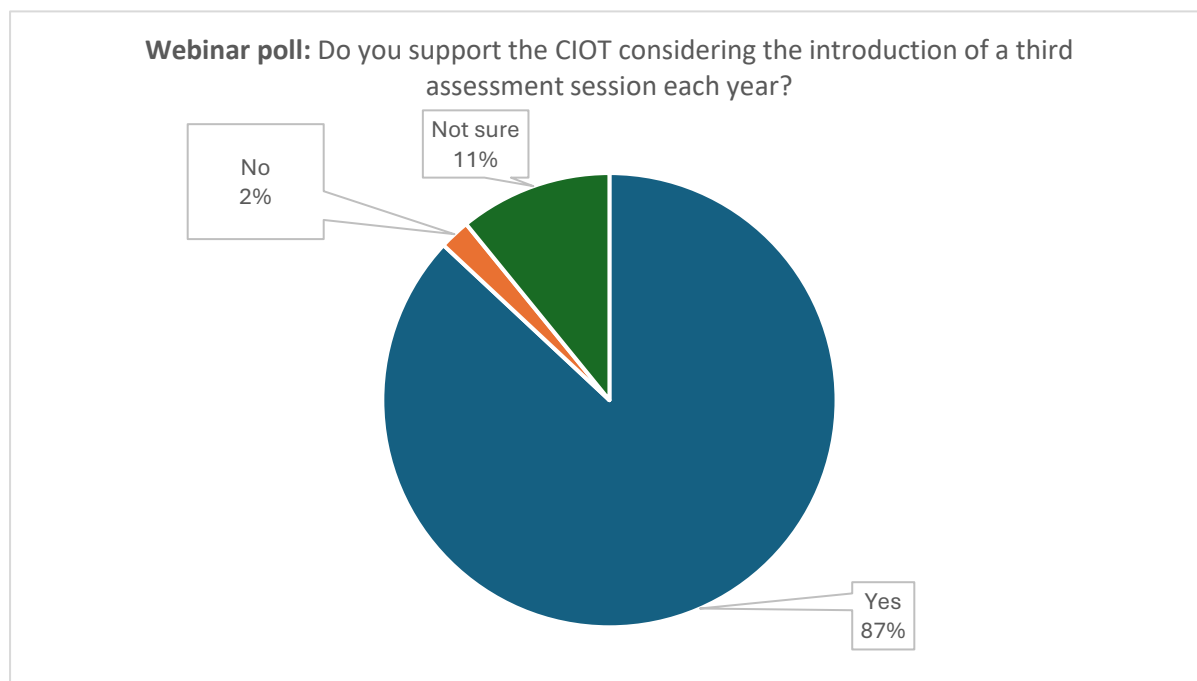
**CIOT response:** Based on employer feedback, we continue to believe that the addition of a Level 6 equivalent case study will be helpful to students to gradually develop the skills they require for the Advisory stage. The concerns over the setting of the paper are noted, particularly in terms of the need for it to focus on assessing skills. Work is under way to address the issues raised in the context of the Application and Professional Skills paper.

### Proposals for further change

Respondents – including Employer forum representatives – were keen to suggest that the CIOT should consider making the following changes alongside (or instead of) the introduction of a Level 6 equivalent stage:

- More exam sessions and faster results delivery for Level 6 and Level 7 equivalent stages
- Revisit restrictive registration and exam pass validity criteria to improve equality and accessibility

On the point regarding examination sittings, in the 12 June webinar, we asked participants whether they supported the introduction of a third assessment session each year. Responses to this question are set out below:



**CIOT response:** The CIOT is working on a programme of administrative change and will consider the feasibility of faster results delivery and implementing a third exam session each year. If progressed, the latter could also involve moving from the existing May/November schedule. We will review the rules governing expiry of examination passes and will consider the possibility of introducing a number of attempts at a given examination as an alternative, possibly supported with student membership and CPD requirements. Any changes will be published as part of the ongoing communications around the delivery of the revised CTA qualification.

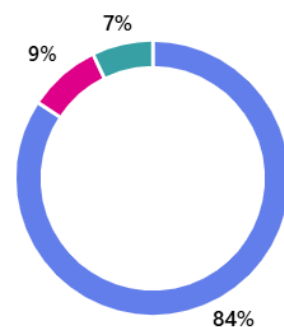
### Foundation stage of the qualification (equivalent to Level 5)

This stage of the qualification (page 6 of the handbook onwards) is designed to provide those students who start the CTA qualification without any prior knowledge of taxation with a broad introduction to the subject.

#### Question 2, Part 1

**Do you agree that the Foundation stage provides a broad general introduction to taxation for those students who have no prior knowledge of the subject?**

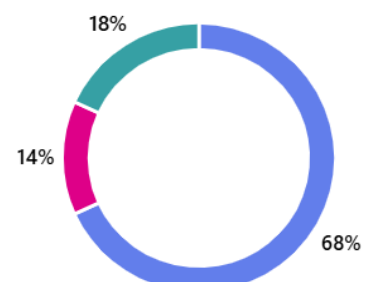
● Yes	59
● No	6
● Don't know / unsure	5



#### Question 2, Part 2

**Does the Foundation syllabus cover the right areas?**

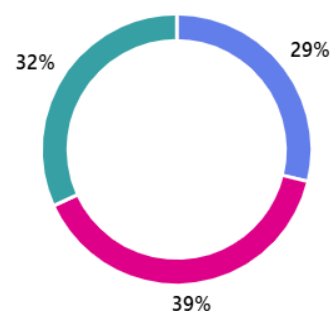
● Yes	45
● No	9
● Don't know / unsure	12



### Question 2, Part 3

Are there any areas of tax that are not included that should be included in the Foundation stage of the qualification?

● Yes	19
● No	26
● Don't know / unsure	21



### Question 2

#### Overall comments

#### General comments / relationship with other qualifications

Most respondents agreed that the Foundation stage would provide a good foundation for those without prior tax experience. Some asked for CIOT to clarify in due course what exemptions would be available from this stage for those with relevant prior learning.

A request was made that the CIOT should consider how more people with a legal background could be attracted to the CTA, by emphasising at this first stage of the qualification that tax is fundamentally a legal subject.

Employer forum representatives raised no concerns about the Foundation stage, except for making a request for CIOT to ensure the transition from ATT is smooth, by mapping the ATT syllabus through to the CTA for ATT-qualified or Tax Pathway candidates.

**CIOT response:** The CIOT will be publishing details of exemptions in due course, and will provide more information on the ATT/CTA Pathway. The suggestion regarding those with a legal background is noted and will form part of our further considerations.

#### Assessment length and method

Some questions were raised about whether the length of the assessment and proposed objective test question method of assessment were suitable for a Level 5 equivalent paper. One respondent also suggested that using objective test questions may create barriers for some neurodiverse students who might struggle with this “all or nothing” method of assessment. A suggestion was made that the proposed pass mark for this paper be higher to ensure that foundation knowledge is embedded and that students are ready to progress to the other stages.

**CIOT response:** Objective test questions are proposed at this stage to facilitate use of question banks and on-demand assessments, allowing students to progress efficiently through this stage. Objective

test questions can be used at level 5, provided they align with learning outcomes and incorporate complex scenarios designed to assess higher-level thinking.

It is appreciated that in the proposed length of assessment, candidates will not be tested on their full range of knowledge but, in order to complete the assessment, they will need to have studied the syllabus due to the random assignment of questions. No certification for completion of this level is being considered. The purpose of the assessment is to gauge that broad foundational knowledge is adequate to move on to the next level. Reasonable adjustments will be considered in the normal way.

#### Inclusion of skills at foundation level

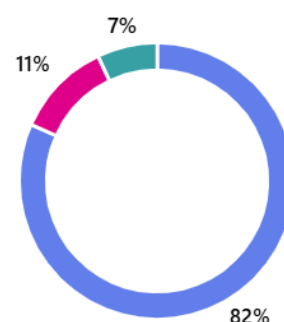
Some queried why there were no proposed skills assessments at the Foundation stage.

**CIOT response:** As part of our work leading up to the consultation, the CIOT considered including a skills assessment at this Foundation stage, but decided to merge this with the proposed Tax Landscape Level 6 equivalent assessment in order to avoid an excessive increase to the overall assessment time for the qualification.

#### **Question 3**

**Do you agree that 'on demand' assessment will ensure that students are able to progress more efficiently through this early stage of the proposed CTA qualification?**

● Yes	58
● No	8
● Don't know / unsure	5



#### Comments

Employer forum attendees supported on-demand assessment for the Foundation stage.

Supporters of on-demand assessment agreed this would be helpful for accessibility, to fit the assessment in around work and personal commitments. It also allows students to progress more quickly, especially if they need to re-sit.

Where respondents were not in favour or uncertain about this proposal, the key concern was that on-demand assessment could risk procrastination by some students.

**CIOT response:** On-demand assessment for this stage will proceed, as favoured by the vast majority. To mitigate concerns regarding procrastination, employers could impose deadlines for those studying via a training contract and CIOT could provide a suggested timeline/guidance for self-study candidates.

## Technical Knowledge stage of the qualification (equivalent to Level 6)

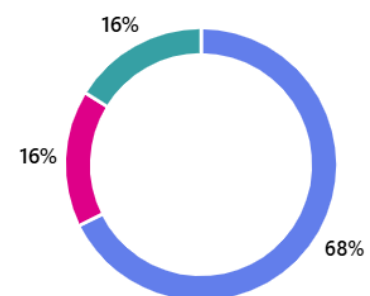
This stage of the qualification (see page 14 of the handbook onwards) is designed to provide a bridge between the general introduction to taxation and specialist areas of taxation. The modules are based on areas of tax, rather than tax specialisations for this stage of the qualification and, at present, there are six modules:

- Income Tax and National Insurance, which is compulsory, with a further five options from which the CTA student must sit four:
  - Inheritance Tax, Trusts and Estates
  - Chargeable Gains and Stamp Taxes
  - Corporate Tax
  - VAT
  - Other indirect Taxes

### Question 4, Part 1

**Do you agree that the Technical Knowledge stage provides a sufficiently comprehensive approach to the development of tax knowledge?**

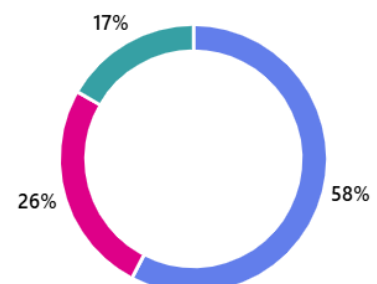
● Yes	46
● No	11
● Don't know / unsure	11



### Question 4, Part 2a

**Do the modules when taken together cover all key areas of taxation?**

● Yes	38
● No	17
● Don't know / unsure	11



#### Question 4, Part 2b

**If your preceding answer is no, which additional areas should we consider for inclusion?**

The following were suggested as additional modules at this level:

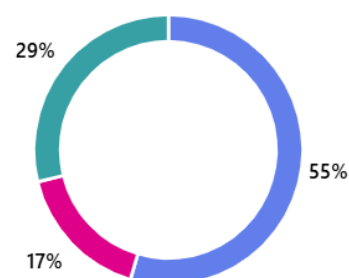
- **International Corporate Tax:** Including Pillar Two, international structuring, transfer pricing and withholding taxes. This could also serve as a bridge to the ADIT qualification.
- **Accounting:** To reflect the close interaction between tax and accounting, and to make the qualification more accessible to students without prior accounting training.
- **Employment Taxes:** Suggested as a way to compensate for the removal of human capital content at the advisory stage. To include international mobility and remote working, covering international taxation of employees and social security coordination.
- **Financial Services Tax Option:** To cater for those specialising in this complex and economically significant sector.

**CIOT response:** The CIOT has given serious consideration to the introduction of additional modules at this stage of the qualification to enable greater choice and flexibility in building the necessary skills and knowledge to be a competent Tax Adviser. At this time, however, the CIOT has decided to retain the existing modules only as part of the revised qualification to ensure the necessary breadth of tax knowledge expected of a Chartered Tax Adviser. The proposals to increase choice through this stage of the qualification will be kept under review and additional options may be added into this stage once the new qualification has been in operation for a period of time.

#### Question 4, Part 3

**Does the syllabus for each module cover the right areas (for example, the Chargeable Gains and Stamp Taxes module has been created owing to the transactional nature of the taxes involved)?**

● Yes	36
● No	11
● Don't know / unsure	19



#### Proposed module structure, including mandation of Income Tax and NIC module

Comments on combining capital gains tax and stamp taxes were supportive, with respondents confirming this is a logical combination due to the transactional nature of these taxes.

On the mandation of the Income Tax and NIC module, some felt this was logical whereas others queried this proposal.



**CIOT response:** The structure of the revised CTA qualification and syllabus as a whole has been drafted carefully to avoid duplication of study across multiple modules. The Income Tax and NIC module contains relevant tax knowledge for a range of later modules and therefore will remain compulsory for all.

#### Breadth of tax knowledge versus specialism

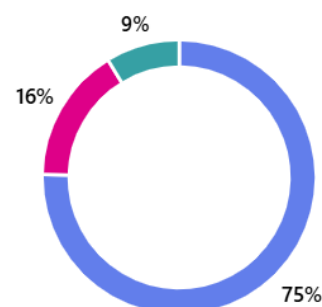
The key area of division in the responses was the extent to which the CTA qualification should provide breadth of knowledge at this level versus the ability to specialise earlier. Some welcomed the proposed breadth of study to create rounded advisers; others were concerned about specialists wasting time learning about taxes they will never use – this was a particular concern raised by indirect tax and some corporate specialists. This resulted in suggestions for additional modules, with specific examples as noted above.

**CIOT response:** At the present time, the CIOT has retained its current definition of a Chartered Tax Adviser, which includes both breadth and depth in tax knowledge. However, the CIOT also recognises that the nature of being a tax adviser may be changing and that in the future it may be valid to have a greater range of options available within the qualification which allow deeper specialism with less breadth of tax knowledge. The CIOT has committed to keep this matter under close review as the tax landscape develops in the coming years and will review the balance between breadth and depth in the qualification in future years.

#### **Question 5**

**The proposal for assessment of this stage is that the individual modules could be sat all together, in groups of two or three, or individually, to ensure maximum flexibility and accessibility for candidates. Do you agree that we should adopt this approach?**

● Yes	52
● No	11
● Don't know / unsure	6



#### Balancing flexibility with time taken to qualify overall

Most respondents suggested that full flexibility would be welcome for work-life balance, re-sits and accommodating students with other responsibilities, such as caring commitments.

However, some suggested – including representatives at the employer forum – that individual sittings may prolong the qualification and that sitting in groups of 2 or 3 would therefore be preferred, though it was noted that employers would be able to mitigate this by imposing deadlines on their candidates.

A suggestion was made that CIOT should impose a 2 or 3 module maximum at one sitting to ensure that knowledge is properly learned and embedded.

Some suggested that individual sittings would be facilitated by more exam sessions and faster marking/results delivery (as discussed at question 1 above).

**CIOT response:** Based on overall support for this approach, CIOT will proceed with module sittings being fully flexible for all students. Employers may choose to impose contractual requirements or deadlines on candidates.

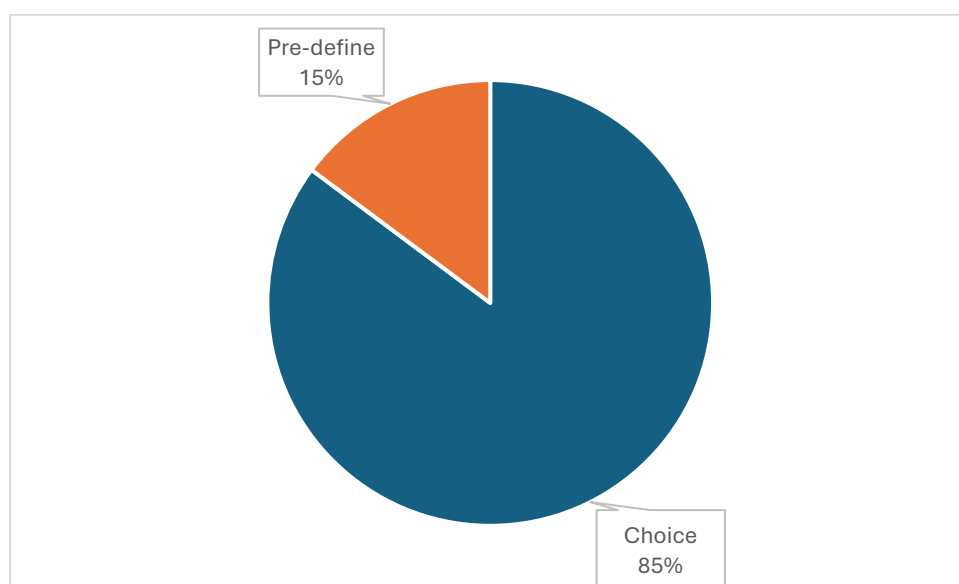
#### Tuition and study materials

Employer forum representatives noted that tuition and study materials would need to be available for individual modules and on a flexible basis to support module choices.

**CIOT response:** CIOT will be liaising with the tutorial bodies.

#### **Question 6**

**Should the CIOT pre-define module combinations at the Knowledge stage based on proposed future specialisation, or should flexibility be retained on choice of modules to ensure that non-standard routes to qualification can be accommodated?**



#### Comments regarding flexibility/choice

Most respondents – including Employer Forum representatives – supported there being choice. However, respondents qualified their responses by noting that genuine flexibility here is restricted, as the options are implicitly defined by the Advisory stage choice. Many recommended that the CIOT gives clear guidance on which modules are pre-requisite to which Advisory stage papers.

**CIOT response:** The final qualification handbook will make clear what knowledge is required for each Advisory stage paper.

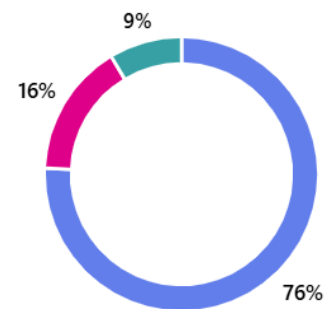
## The Tax Landscape Skills Paper (equivalent to Level 6)

The CIOT is proposing the introduction of this module (page 52 of the handbook onwards) to improve student understanding of tax in context, including the use of technology, ethical dilemmas and dispute resolution as well as developing the ability to apply tax knowledge in practical settings.

### Question 7, Part 1

Do you agree that the Tax Landscape module will improve student understanding of tax in context as well as increasing the student's ability to apply tax to practical scenarios?

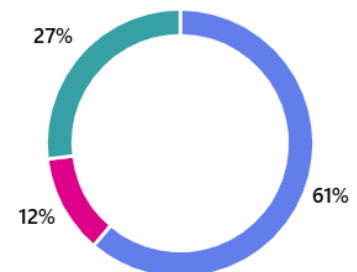
● Yes	53
● No	11
● Don't know / unsure	6



### Question 7, Part 2

Does the Tax Landscape syllabus cover the right areas?

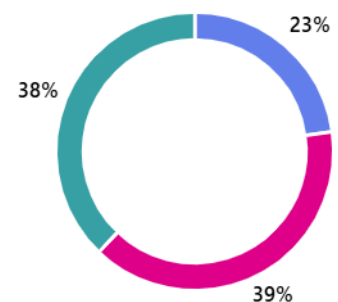
● Yes	41
● No	8
● Don't know / unsure	18



### Question 7, Part 3

Are there any areas not covered that should be included within the Tax Landscape syllabus?

● Yes	15
● No	26
● Don't know / unsure	25



### Comments on topics covered

The inclusion of ethics in the Tax Landscape syllabus was generally welcomed as an opportunity to reinforce ethical practice and professional responsibility with candidates.

Respondents suggested CIOT consider a number of additional areas for inclusion:

- **International landscape:** Looking at the Post-Brexit landscape as well as OCED-led reforms and other international influences on the UK tax system.
- **Tax policy:** More should be included on the tax policy-making process and political influence on the tax system.
- **Understanding tax as a legal discipline:** Focusing on legislation, case law and interpretation.
- **Risk management and governance:** Linking to UK compliance frameworks like Corporate Criminal Offence and Senior Accounting Officer rules, which may be particularly important when working in industry.
- **More specifics on technology, focusing on Artificial Intelligence:** Understanding of how government is using AI in tax decision-making/the automation of compliance. Critical assessment and evaluation of AI outputs. The CIOT needs to be clear on how assessments within the CTA relating to technology compare to its Diploma in Tax Technology and AI for Tax offerings, so that appropriate choices can be made.

**CIOT response:** We appreciate this feedback, which is being considered in development of the final Tax Landscape syllabus.

### Query over inclusion of dispute resolution

Those who welcomed additional focus on dispute resolution felt its inclusion reflects real-world tax advisory work, whereas others felt this unnecessary, suggesting it was already covered in the technical parts of the syllabus. There was also a suggestion that dispute resolution skills may be better assessed in a way other than by formal exam.

**CIOT response:** Additional focus on dispute resolution has been included to address specific feedback from stakeholders that candidates often lack skills in this area. The suggestion of developing different ways to assess skills in this area is noted and has been discussed together with our overall approach to assessment of the Tax Landscape paper.

### The need for skills development

Respondents – including Employer forum representatives – supporting the addition of the Tax Landscape paper, noting that increased focus on skills is a welcome, forward-thinking and positive development. In particular, they commented that research skills are a fundamental part of being a CTA, so embedding interpretation of legislation, case law etc at this stage is essential. Communication skills need to be developed, as some students currently lack these. A skills- focused assessment will also foster the development of judgement, critical thinking and contextual understanding.

A minority suggested that skills are for workplace development and should not form part of the CTA qualification.

Employer forum representatives felt that skills development is essential and that the Tax Landscape assessment will help to prepare candidates for the advanced case study (Application and Professional Skills).

**CIOT response:** The majority (76%) are in favour of including skills development, so we will retain the proposed Tax Landscape element within the new CTA structure. We agree that workplace experience is also a key aspect of developing skills, and we have devised the Skills and Competencies Framework with a view to supporting employers in this area.

#### Technical Knowledge element of paper – Income Tax and NIC

Some preference was expressed for candidates to be able to sit this in their own area of specialism, rather than on Income Tax and NIC, with particular concerns raised about potential fairness for those working in corporate taxes or indirect taxes who might be at a disadvantage from lack of practical experience.

A suggestion was made that the Tax Knowledge element of the Tax Landscape assessment be based on the Foundation syllabus to cement that learning and avoid disadvantages to those not working in personal tax.

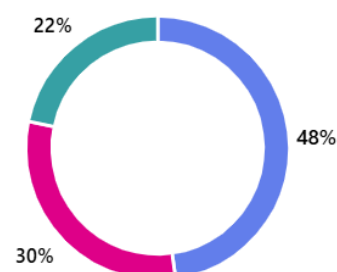
**CIOT response:** As the Tax Landscape paper is a skills-based paper and because the Income Tax and NIC module is compulsory for all students, the CIOT will use the knowledge from the Income Tax and NIC paper to underpin the case study question in the Tax Landscape paper, noting that no individual should be disadvantaged as the marks scheme will be skills based.

The proposed method of assessment for this paper (and the final Application and Professional Skills (APS) paper at Level 7 equivalent) is a case study. At present, it is proposed that the Tax Landscape paper will be delivered as a controlled assessment (see page 52 of the handbook for more information).

#### Question 8, Part 1

Do you agree that the CIOT should consider the use of controlled assessment for the Tax Landscape module?

● Yes	33
● No	21
● Don't know / unsure	15



## Question 8, Part 2

Should the CIOT also consider the use of controlled assessment for the APS paper?

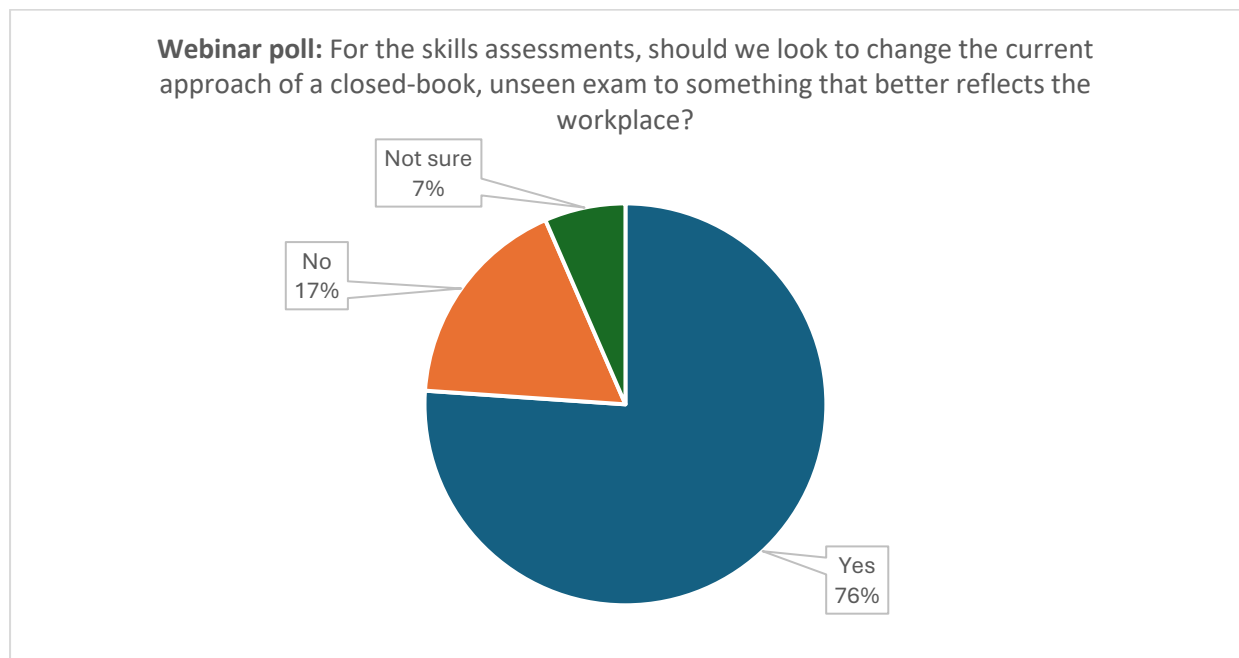


### Real-world relevance

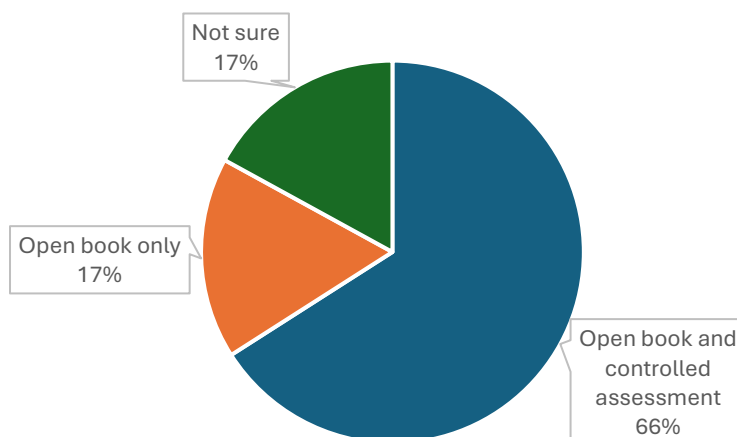
A recurring theme, including from Employer Forum representatives, was the desire for assessments — particularly at Level 6 equivalent — to better reflect real-world tax practice, and some respondents were very supportive of CIOT exploring more modern methods of assessment than traditional, closed book exams. There was some interest in CIOT going even further, for example by looking at coursework or oral assessment options for Tax Landscape.

Controlled assessment was seen by supporters as a way to reduce the artificiality of traditional exam formats and as a good way to support the development of and test practical skills, with access to materials that would be available in the workplace.

Support for using assessment methods closer to real life experience was further given in response to our live webinar poll, as shown below:



**Webinar poll:** If we do look to change approach, should this be: a) open book and controlled assessment; b) open book only; c) not sure?



### Accessibility

Some commented that controlled assessment could reduce exam pressure and therefore make the assessment more accessible. Alternative forms of assessment could support entry to the profession for those who struggle with a traditional exam setting. However, others felt that a full day of assessment might be off-putting for some candidates and make it difficult for CIOT to provide adjustments for those requiring them.

The proposed assessment method might also present hurdles for those self-studying or working/studying remotely without a readily accessible employer or training provider location.

### Assessment validity and fairness

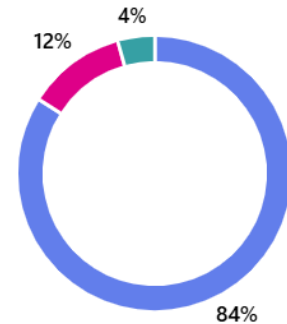
Amongst concerns raised with this method of assessment were the potential difficulties of maintaining validity and integrity of the assessment, separating out the candidate's own work from input they might have received from other sources. There were also questions surrounding fairness for candidates, with some having access to more resources, pre-exam, than others.

**CIOT response:** Having reviewed all of the comments in relation to controlled assessment, the CIOT has decided not to proceed with this assessment option at this time and is instead considering enabling students for the Tax Landscape and APS papers to upload into the exam platform research undertaken in response to pre-seen information.

### Question 9, Part 1

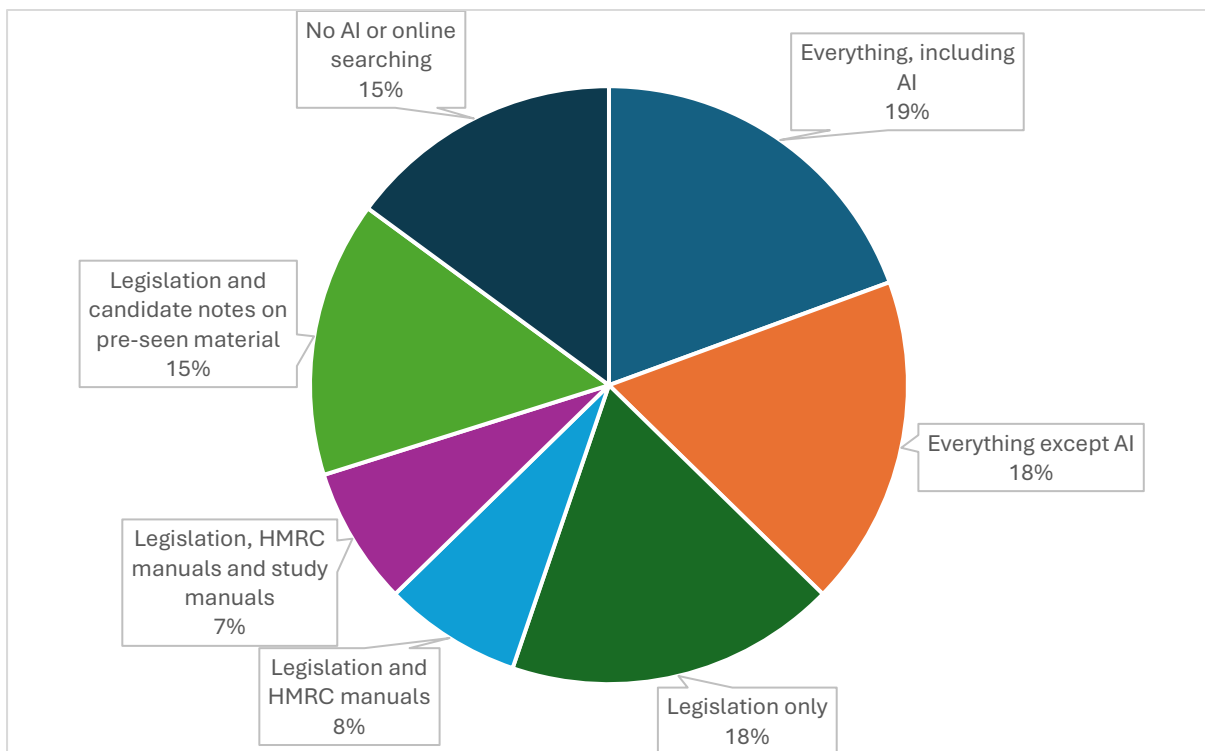
Do you agree that the CIOT should consider the use of open book assessments for the case studies?

Yes	58
No	8
Don't know / unsure	3



### Question 9, Part 2

If your answer to question 9, part 1 was yes, how wide should access to resources be, should this be limited to legislation and HMRC guidance, full access to all digital resources (including generative AI and large language models) available to the candidate on the internet or somewhere in between?



### Extent of open book permissions

Moving to some form of open book assessment was overwhelmingly supported (including by respondents to the poll conducted during our live webinar – as shown above under question 8, part



2), but there was no clear consensus over its extent. Some were in favour of having access to everything that a candidate would have in the workplace, to make the assessment close to real life.

However, the pie chart above indicates that the majority of respondents preferred imposing limitations on the resources available to candidates, which would allow them access to selected approved resources rather than assessments being fully 'open book'. This was due to concerns over exam integrity and fairness (on the basis that candidates should be able to access the same resources). This was also the approach favoured by Employer forum representatives.

Some respondents suggested that candidates should be able to bring in their own notes based upon pre-seen material.

It was recommended that the extent of open book and future use of AI should be reviewed annually due to the pace of change.

**CIOT response:** We note the overwhelming support for the case study assessments to be open book in future. However, there was no consensus as to the scale of resources that could be made available. In the first instance, in addition to the currently available legislation to all candidates, the CIOT will approve use of the HMRC guidance and will consider extending resources available to all candidates in the examination to the Tolley materials as well. Full access to the internet will continue to be unavailable to CTA candidates at this time.

The proposed new qualification retains the Level 7 equivalency through its final stage, the Advisory stage (from page 56 in the handbook). To balance the qualification and to ensure that the requirements are not significantly different from the current CTA qualification in relation to overall study and assessment requirements, there are two components to this stage:

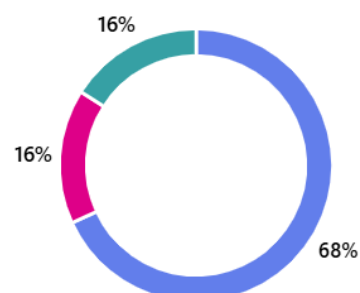
- Advanced Technical paper, and
- Application and Professional Skills

Students will choose one specialism and sit the Advanced Technical paper and the APS in that specialism.

#### Question 10, Part 1

**Do you agree that each specialist pathway within the Advisory stage has the right knowledge and skills required to become a Chartered Tax Adviser for that specialism?**

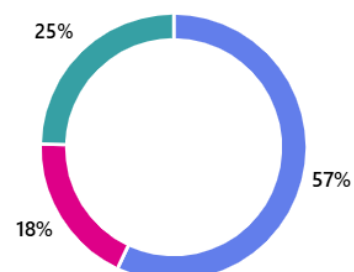
• Yes	47
• No	11
• Don't know / unsure	11



## Question 10, Part 2

Does the syllabus for each module cover the right areas?

● Yes	37
● No	12
● Don't know / unsure	16



### Indirect Tax

Respondents welcomed the narrowing of the Indirect Tax syllabus to focus on VAT and Customs Duties, noting that this better reflects the reality of specialisation in practice. However, there were some clear arguments that Customs Duties should be examined only at the Technical Knowledge level, not at Advisory, due to its niche relevance for many candidates, with most indirect tax professionals working primarily in VAT.

**CIOT response:** The outcome of the consultation in relation to the inclusion of customs duties broadly supported their inclusion at the Technical Knowledge stage rather than the Advisory stage and this has been incorporated into the syllabus accordingly.

### Other syllabus comments

There was some concern that the proposed Owner-Managed Business (OMB) syllabus is too broad.

Some made detailed comments on individual paper syllabi.

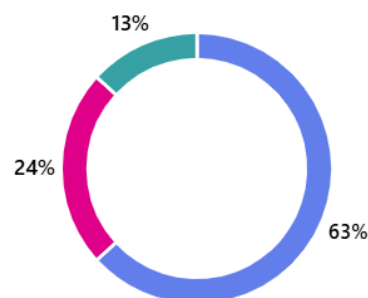
There was a call to ensure that syllabi reflect current practice and are future-proofed, particularly in areas like digital services and international tax.

**CIOT response:** Detailed comments on the syllabi are appreciated and will be reviewed in finalising the qualification handbook. In terms of future-proofing, we intend to review the CTA qualification and the syllabus on a regular basis moving forward.

#### Question 11, Part 1

**Do you agree with the options available in the Advisory stage?**

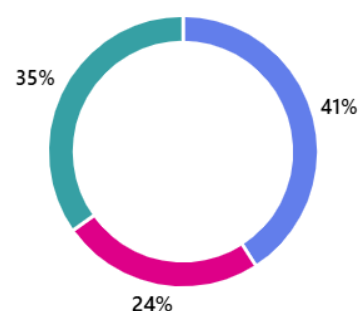
● Yes	43
● No	16
● Don't know / unsure	9



#### Question 11, Part 2

**Should there be additional options available? For example, the proposed new qualification has removed the option to study Human Capital Taxes as a specialism, and has combined environmental taxes into the Indirect Taxation specialism.**

● Yes	27
● No	16
● Don't know / unsure	23



#### Single specialism at Advisory stage

Some respondents commented here on the move from two Advanced Technical papers to one. These have been noted at Question 17 below to avoid repetition.

#### Human capital

Some respondents were understanding of the proposed removal of Human Capital, but its loss was lamented by specialists in that area, who have noted that none of the other options are suitable and reform of this paper rather than removal would have been preferable.

**CIOT response:** Consideration was given to either reintroduce the Human Capital Taxes paper at the Advisory stage or to introduce an Employment Taxes option at the Technical Knowledge stage. However, each of these options was ultimately rejected, owing to the narrowness of the HCT subject matter (Advisory) and the need to ensure there is breadth of tax knowledge at the Technical Knowledge stage explained earlier in this document.

### Suggested additional specialisms

Respondents suggested a number of additional options at this level to cater for those in particular areas of practice:

- **Private client:** combining elements of other modules: investment income, IHT, residence-domicile, offshore trusts, CGT and SDLT. It was suggested that questions for this could be drawn from other papers (particularly individuals and Inheritance Tax, Trusts and Estates) so as not to create significant extra work.
- **Financial services tax**
- **Transfer pricing**
- **International taxation**

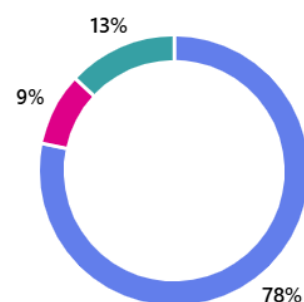
**CIOT response:** The CIOT considered the inclusion of these additional modules as part of the options available at the Advisory stage. However, at this stage the decision has been taken not to extend the current specialisms available for the following reasons:

- Private client: would have a very wide syllabus and would not be comparable in size and depth with the other modules in the suite of options available.
- Financial services tax: this is one of a number of options that could be created for specific professions and at this stage such modules are not available within the CTA qualification; however, this will be kept under review.
- Transfer pricing and International taxation are options available within the Advanced Diploma in International Taxes (ADIT). These can be taken as part of the ADIT qualification or as standalone modules.

#### Question 12

**Do you agree that whilst it is recommended that the final paper to be sat by candidates should be the Application and Professional Skills paper that we should retain the option to sit this paper alongside the corresponding Advanced Technical paper?**

● Yes	54
● No	6
● Don't know / unsure	9



### Comments

Those in favour of retaining this option – including Employer forum representatives – commented that flexibility is key and students should have the option to sit Advanced Technical and Application and Professional Skills papers together or separately. The option to sit them together reflects that

there are overlapping syllabus areas so it is natural to study for both at once and on the same Finance Act. There were concerns that the overall time to qualify could be extended unnecessarily for some if there were no option to sit together.

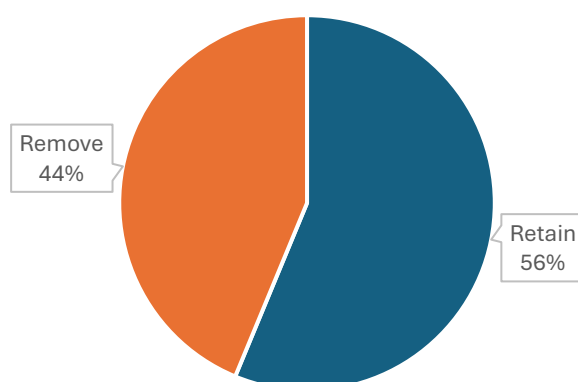
By contrast, a minority felt that it encourages deeper learning if candidates have to sit these two assessments separately. A small number also advocated for CIOT insisting on separate sittings for these papers to reduce the risk of pressure being put on candidates by employers.

**CIOT response:** We will retain the ability to sit these papers together in the new CTA structure.

### Question 13

**At present it is possible to choose any APS paper from the options available on the day of the examination irrespective of the specialist area studied by the candidate. Do you agree that this option should continue to be available to candidates, or should we remove this option when we introduce the revised CTA qualification?**

#### Should we retain or remove the option to choose any APS paper on the day of the exam?



A slim majority – including Employer Forum representatives – were in favour of retaining this option.

Of those who would prefer to see the option removed, several commented that the administration of the paper should change so that candidates are presented only with their registered choice of examination on the day. This would avoid confusion and the potential for distraction of candidates being tempted to read more than one question.

**CIOT response:** Although not recommended by the CIOT, it has been decided that in order to ensure maximum choice and flexibility for candidates, this option will be retained for the new qualification.

#### Broader points on choice of papers at the Advisory stage

It should be noted that some interpreted the question as asking whether candidates should have the choice to sit their Advanced Technical (Adtech) and Application and Professional Skills (APS) in different specialist areas.

Some favoured being able to choose a different APS topic to Adtech, as this could achieve more breadth of knowledge at Advisory level where employers wanted candidates to have this and cater for diverse career paths, although in practice it was felt that most would choose the APS paper matching their specialism. A small minority felt strongly that the candidate should be obliged to sit APS and Adtech papers on the same topic.

**CIOT response:** The CIOT will offer flexibility such that individual candidates (or their employers) can choose to sit their APS paper in a different specialism to their Adtech choice.

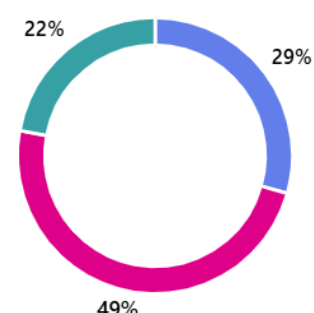
## Assessment hours

The changes to the qualification may slightly increase the total assessment hours for the CTA qualification.

### Question 14

**Would an increase in assessment hours within the proposed qualification create a barrier to success for the new qualification?**

● Yes	20
● No	33
● Don't know / unsure	15



### Increased assessment hours potentially offset by other changes

Many – including Employer forum representatives – felt that an increase in assessment hours would not create a barrier as, when coupled with the introduction of the Level 6 equivalent stage, it was hoped that the more gradual development of knowledge and skills would hopefully lead to fewer resits, thus decreasing overall time taken to qualify. It was noted, however, that this does depend on pass rates.

Some also felt that an increase in assessment hours is not an issue as long as the qualification delivers benefits as a consequence, including higher order skills, such as practical skills, professional judgement, and real-world application.

### Attractiveness of the qualification to potential students

Some respondents suggested that an increase in assessment hours could make the CTA less attractive to potential students.

### Recommended study hours and costs

Some respondents sought clarification over whether there would be any increase in recommended study hours for the CTA and study leave requirements, and how additional assessments would impact the overall cost of the CTA qualification.

It was recommended that CIOT should work with training providers and employers closely to understand the practical impacts on training models, business planning and student progression.

### Overall time to qualify

It was noted that an increase in assessments could increase the overall time to qualify, but this could be mitigated to some extent by having more frequent sittings and faster marking/results delivery (as discussed at question 1 above).

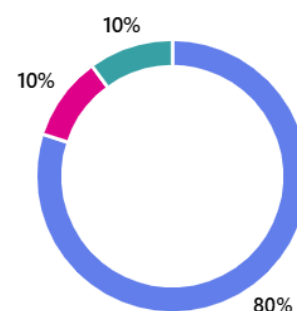
**CIOT response:** The CIOT is grateful for all of the above constructive comments. We will work with training providers with a view to publishing further guidance on study timescales with the final qualification handbook.

### **Post-qualification certification**

#### **Question 15**

**Do you agree that once an individual has completed the CTA qualification that it should be possible to seek additional post-qualification certificates of competence in other specialisations by completing the relevant Advanced Technical paper in another specialist area?**  
**For example, this could allow qualified CTAs to demonstrate competence in a new specialist area of taxation and therefore move roles.**

● Yes	56
● No	7
● Don't know / unsure	7



### Changing roles

Supporters of this idea – including Employer forum representatives – suggested it could be beneficial for those changing roles to prove competence – which can often happen when moving from practice to industry or vice versa, or between different practice or industry roles.

However, some expressed concern about employers' reaction to this option, with some suggesting employers might mandate the sitting of additional papers; whereas others suggested that it might not be taken up if employers were not willing to fund post-qualification certification.

Some suggested that the option of post-qualification certification might be more attractive if it was done on smaller topics in more specialist/niche areas rather than by broader areas of practice in the way that the Advisory stage is divided.

### Administration

Clarity on the post-qualification certification process was requested, particularly in terms of whether it would result in additional post-nominals.

Respondents suggested that the ability to seek post-qualification should not be time-limited – members should be able to do this at any time in their career.

A further suggestion was made that additional specialism should be searchable and verifiable – for example, it could be flagged in the 'Find a CTA' tool.

**CIOT response:** The idea of post-qualification certification was noted overall to be a very popular idea. We will explore how this might be implemented in future. However, as a first step, post-qualification certification will become available for CTA-qualified members. We will also begin the process to create additional options for post-qualification certification starting with human capital taxes.

### **Improved clarity and transparency**

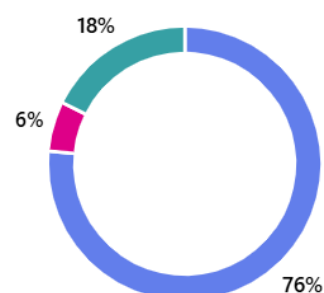
One of our objectives for reviewing the CTA qualification is to improve clarity and transparency in our expectations of students through our assessments.

The following consultation questions were based on the draft qualification handbook.

#### **Question 16**

**Do you agree that the inclusion of learning outcomes, assessment criteria and rubric alongside the detailed syllabus for each module within the qualification ensures that assessment expectations are clear and transparent?**

● Yes	52
● No	4
● Don't know / unsure	12



### Clear benchmarking

As a general point, it was noted that it is helpful to benchmark more clearly to the Regulated Qualifications Framework levels, although some respondents were keen to understand more about these levels and how the CTA compares in level to other qualifications such as the ATT.



Supporters of this approach noted that it was a great improvement on the existing syllabus grid and hoped that it would lead to a flattening of the pass rates across different papers and different sittings. Respondents noted that it was essential for CIOT to address the perception that some papers between sittings and across specialisms are easier than others, which is considered to be a major source of unfairness and can make it hard to recruit into certain specialisms.

In this respect, respondents noted that this detail in the handbook **must** also be used for question setting and marking to achieve greater consistency between modules and between exam sessions. Employer forum representatives noted in particular that the Application and Professional Skills papers need to deliver against the handbook, as many feel this has moved from assessing skills and technical knowledge to more of a technical exam. Some noted the revised CTA structure would not meet market need (see also question 17 below) if these issues were not addressed.

**CIOT response:** Comments relating to question setting and marking of the examinations by reference to the learning outcomes, assessment criteria and rubric in the handbook are noted. Work is under way to look at how these can be aligned in future and how transparency of the marking process can be improved, particularly in relation to the APS papers.

#### Further materials requested

Some respondents – including Employer forum representatives – noted that students may find the technical handbook daunting. Employers would also find targeted materials helpful, including visual diagrams of how you progress through the qualification.

Requests were also made for there to be a full syllabus grid in the final publication, giving an overview of what is examined where throughout the qualification.

**CIOT response:** This is noted and we confirm there will be more accessible student and employer guidance published alongside the full technical handbook. A full syllabus grid will also be published when finalised.

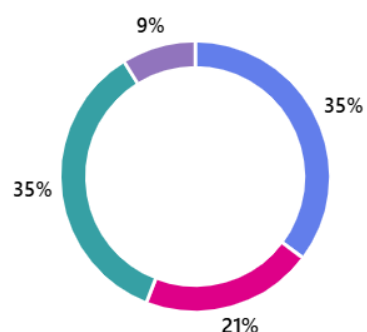
### Meeting current and future market need

The following consultation questions were based on the draft qualification handbook and proposed new structure for the CTA qualification.

#### Question 17

**Do you agree that the proposals for change will meet current and future market need?**

● Yes	24
● No	14
● Partially	24
● Don't know / unsure	6



## Positive

Overall, 70% felt that the proposals meet or partially meet current and future market need, with positive comments on the proposals also received from Employer forum representatives. Most supported changes that aim to reflect greater use of technology in the profession.

## Reduction from two Advanced Technical papers to one

One of the main areas of comment relates to the reduction from two Advanced Technical papers to one. Many – including Employer forum representatives during the meeting - felt this is right for market need, because:

- In the past, some specialist students have struggled to select a second Advanced Technical topic relevant to their work
- Overall, the breadth of knowledge at Level 6 equivalent will deliver a robust and relevant qualification
- Coupled with the ability to study a second Advanced Technical post-qualification, there remains flexibility for those who practice across different areas

Those who felt the CTA should retain two Advanced Technical assessments were concerned at potential lack of breadth of knowledge at the Advisory stage. One suggestion was made that the CTA could retain two Advanced Technical papers, but on smaller modular topics so that candidates have more flexibility to choose according to their requirements and still get depth of knowledge across disciplines.

## Post-qualification review

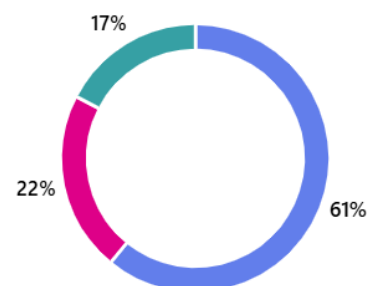
Some respondents suggested that CIOT carries out a post-implementation review to evaluate how well the changes are meeting market need. Due to rapid technological change, CIOT should also keep the qualification under regular, annual review.

**CIOT response:** Coupled with the comments at question 4 above, it is clear that the main area where views diverge is the extent to which the CTA qualification should focus on breadth of knowledge as against specialism. For the initial introduction of the new CTA qualification, we will retain the proposal to reduce the required number of Advanced Technical papers from two papers to one. This is on the basis of the introduction of a broad-based knowledge stage prior to specialisation and the availability of post-qualification certification available once the student has qualified as a CTA.

### **Question 18**

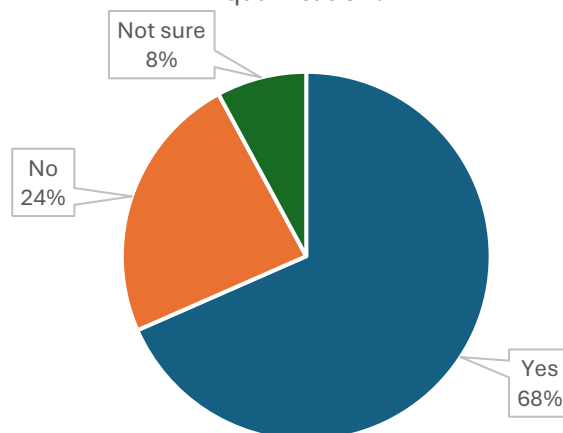
**The proposed qualification structure affords the opportunity for the CIOT to introduce a “stepping off” point on completion of the Level 6 equivalent stage. Do you agree that the CIOT should consider introducing recognition for students who have successfully completed the Level 6 equivalent element of the qualification?**

● Yes	42
● No	15
● Don't know / unsure	12

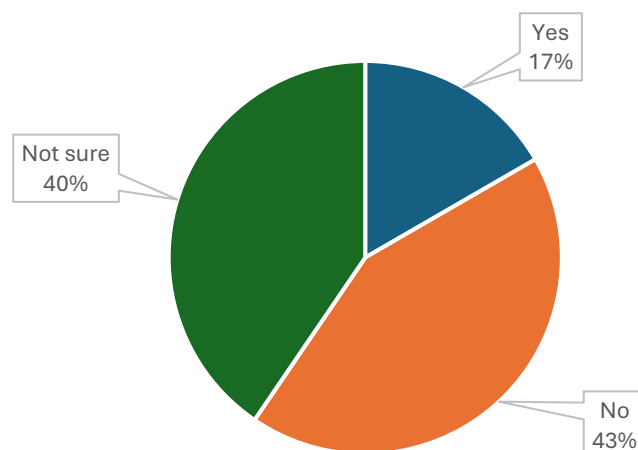


We also put two questions to the 12 June webinar on this point, the responses to which are given below:

**Webinar poll:** Do you support the introduction of a 'stepping off' point in the qualification?



**Webinar poll:** Would this support a separate role within your organisation?



### Accessibility

One of the advantages perceived by respondents of giving recognition at Level 6 equivalent is enhanced accessibility, because students might be encouraged to start CTA studies knowing that they will get some recognition at this stage even if they do not complete the Advisory stage.

It can also provide accessibility in the situation where candidates have other commitments which might prevent completion of the full CTA, but also where the candidate might wish to have the flexibility to finish it later. It was noted that it is currently disappointing for students to get no recognition at all for their efforts where they are part-qualified to Level 6 equivalent but are unable to finish the full CTA for various reasons.

#### Employer use of a Level 6 qualification

There were mixed views as to whether employers would have roles available for those qualified in tax to Level 6 equivalent, with an initial reaction from Employer forum representatives being that those operating in smaller firms/general practice may have more of a need for this than those operating in larger firms/specialist teams.

As indicated in the pie chart above, 17% of respondents to the webinar poll felt there would be roles for those qualified to this level, with a further 40% giving a 'Not sure' response, suggesting this is an area to explore further.

#### How this stage would be recognised

Respondents noted that it must be clear that individuals recognised at this level should not be designated as CTA qualified.

Some also cautioned that there is a risk of confusing the public by introducing a further level of tax qualification between the ATT and CTA and queried whether this was necessary.

**CIOT response:** Having considered carefully all of the responses to this proposal, the CIOT has decided not to proceed with the creation of a 'stepping off' point at this stage. This will be kept under review.

#### Recognition at Level 5 equivalent

A small number of respondents queried whether it was also possible to give recognition for completion of the Level 5 equivalent (Foundation) stage.

**CIOT response:** As noted in response to question 2 above, the CIOT is not considering giving recognition for completion of the Level 5 stage.

### **Equality, Diversity and Inclusion (EDI)**

As part of the review, the CIOT is seeking to improve accessibility and flexibility in the revised CTA qualification. This has been achieved through the creation of a new stage within the qualification, which will be set and assessed at the equivalent of Level 6. This new stage provides the following benefits to contribute to flexibility and accessibility:

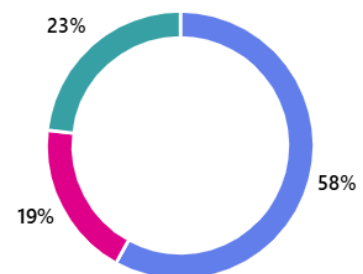
- An intermediate step between Level 5 and Level 7 equivalent stages within the qualification to enable CTA students to develop the required knowledge and skills to attempt the final Level 7 equivalent Advisory stage of the new qualification. It is expected that this will improve student outcomes by ensuring that the application of tax knowledge and skills is developed incrementally.

- The ability to take the modules within the Level 6 equivalent stage of the qualification individually, in groups of two or three or all together. This will provide additional flexibility which should help to widen participation by allowing the costs of sitting the assessments to be spread out and to enable those with other responsibilities to break down study into smaller elements.

### Question 19

**Do you agree that the proposed new qualification will improve accessibility and flexibility to become qualified as a Chartered Tax Adviser and thereby widen participation?**

● Yes	40
● No	13
● Don't know / unsure	16



### Staged progression

As noted in answers to earlier questions, the proposed progressive structure was welcomed by many, to build candidates up to the Level 7 equivalent Advisory stage and better prepare them for success.

### Flexibility

The various flexibilities proposed in the revised qualification structure were welcomed, particularly to help those with other responsibilities who would be able to take the qualification more at their own pace. Employer forum representatives agreed that the proposed new qualification would improve accessibility and flexibility.

However, some respondents cautioned that an additional exam in the structure may present a barrier to those fitting the qualification in around other commitments.

### Administrative improvements

Several respondents noted that accessibility of the examination software itself needs to be addressed, with the existing platform having limited capability to adjust the settings, as well as general lack of functionality such as being able to respond to questions using a spreadsheet.

**CIOT response:** The CIOT is grateful for all of these comments and aims to make continuous improvements towards accessibility of the CTA qualification and widening participation. The CIOT is replacing the e-assessment platform we use for delivery of the written tax exams from November 2026. The new software is certified compliant with Web Content Accessibility Guidelines (WCAG 2.2 AA), and will have in-built word processing and spreadsheet functionality.

## The new Professional Skills and Competencies Framework

The CIOT is also proposing to introduce a statement of skills and competencies that can be expected of a qualified Chartered Tax Adviser (see page 98 of the handbook onwards) to achieve the following objectives:

- Providing a statement of competence that demonstrates to the public, consumers and other stakeholders the skills that can be expected of a Chartered Tax Adviser.
- Providing a statement from which employers can ensure that trainee tax advisers gain the right experience during their studies.
- Through the submission of a work experience log, that applicants for CIOT membership can demonstrate they have the necessary work experience and competence to be admitted as a Chartered Tax Adviser once they have successfully completed the CTA qualification.

### Question 20

**Do you agree that the skills and competencies outlined in the professional skills and competencies framework are the right ones?**

**Are there any competencies not included that should be added? Please give details.**

**Are there any competencies included which should be omitted? Please give details.**



The framework was generally well-received, being described as an important advancement in the transparency, credibility, and public accountability of the CTA designation.

The skills and competencies were noted as defining a well-rounded tax adviser and in particular, the inclusion of technology-related skills was welcomed.

### Suggested additions

Minor changes/additions were suggested by respondents as follows:

- Specific mention of AI due to current prevalence, for example the ability to critically prompt, interpret, and evaluate outputs from digital tools and generative AI models
- Specific mention of use and interpretation of case law
- Needs to be clear that communication skills are required both orally and in writing
- Emphasise leadership and relationship management skills

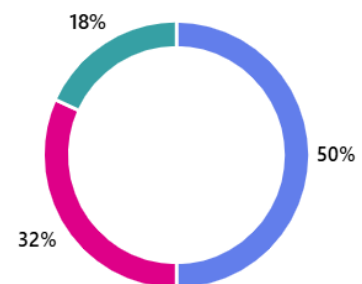
**CIOT response:** The framework will be reviewed against the minor suggestions made above.

The CIOT is proposing to introduce a 'light touch' training log for candidates to complete, in consultation with their employer, to demonstrate the practical on the job training they have received during the course of their qualification. The completed log could be submitted at the point of application for membership, once the CTA qualification has been completed, to demonstrate the skills and competencies that have been developed as a trainee tax adviser and to either provide evidence of three years' experience gained or replace the requirement for time served.

#### Question 21, Part 1

**Do you support the introduction of a light touch work experience log to support the development of a trainee tax adviser?**

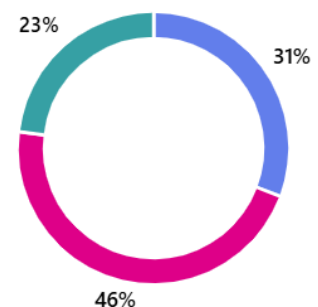
● Yes	33
● No	21
● Don't know / unsure	12



#### Question 21, Part 2

**Do you support the replacement of the requirement for a minimum of three years' work experience with the completion of a light touch training log which demonstrates the skills and competencies required of a newly qualified tax adviser?**

● Yes	20
● No	30
● Don't know / unsure	15



#### Perceived merits of a training log

Supporters of this suggestion felt that a log would be a truer reflection of skill and competence than 'time served', and would align CIOT to other professional qualifications that already require logs. Some suggested it may support a quicker path to membership and increase the attractiveness of the CTA.

#### Burden on employers and students

Concerns about the proposal included the potential burden on both employers and students to complete the log, with particular concern around the practical challenges of training log sign-off for

self-employed students or those working in industries where suitable colleagues may not be available to oversee the process.

It was noted that logs may already be kept for internal training or other qualifications and that, it would be essential for CIOT to accept these existing records if this requirement is introduced, in order to minimise duplication of effort and reduce the overall burden.

#### Verification of accuracy

A number of respondents were concerned about the possibility of fabricating a training log.

#### Retention of a work experience minimum time

A number of respondents – including Employer forum representatives – felt that a minimum experience should be retained notwithstanding the introduction of a training log – and three years was felt to be reasonable for students to have gained a range of experience.

#### More information

Desire was expressed from various respondents – including Employer forum representatives – for more information about the proposals before giving firm answers, suggesting that CIOT should consult again on the detail before finalising this proposal.

**CIOT response:** The competency framework will be adopted as a standard against which a CTA is measured. However, consideration on its usage remains under discussion.

#### **Any other comments**

Question 22
Do you have any other comments on the proposed new CTA qualification that the CIOT should take into account?

#### Examination administration

Several suggestions were made relating to examination administration (in addition to improvement to examination software, mentioned earlier):

- To improve facilities at exam centres, such as having multiple screens
- To address problems candidates have faced accessing third-party legislation during exams
- Improvements to exam booking and associated processes
- To consider whether CTA could be delivered remotely, with appropriate proctoring

**CIOT response:** The CIOT is surveying students for further views on administrative improvements. We have recently checked the position regarding problems accessing the legislation via third parties and have found that candidates' problems are not arising due to exam centre facilities – the specification of equipment provided exceeds the requirements for accessing the legislation. Candidates are advised to check their login details for the legislation before attending exam centres.

Due to the high stakes nature of the CTA qualification, delivery of the CTA exams is to remain in-centre for the time being, but this will be kept under review as part of our annual review process.



## Devolution

Some respondents noted that the CTA should provide candidates with a good knowledge of tax devolution, as all tax advisers might encounter situations in which devolved taxes are relevant.

**CIOT response:** The CIOT allows students to answer questions contextually where relevant and intends to continue with this approach.

## Opportunities

Respondents from the higher education sector noted that the proposed structure may allow a pathway to CTA qualification for Accounting and Finance university students and are willing to discuss opportunities for closer working.

**CIOT response:** The CIOT is keen to explore opportunities to work more closely with universities to understand how more prospective students can be encouraged to pursue careers in taxation, as this fits within our charitable objects.

## Exemptions, and interaction with ATT/CTA Pathway and Joint Programmes

Respondents raised questions as to how the changes impact:

- The ATT/CTA Pathway
- ACA/CA CTA Joint Programmes
- Exemptions
- Existing students – seeking clarity over a transitional timetable and expectations/cut off to complete their CTA qualification
- Overall cost of the CTA qualification

**CIOT response:** The CIOT will be publishing further information on all of the above with the finalised qualification handbook, or during the course of 2026.

## **Next steps**

The proposed timeline for next steps is set out below.

