

CIOT and ATT Policy on Readmissions and Student Applications

1. Readmission of expelled, excluded and suspended members

1.1 It is CIOT and ATT policy to welcome back into membership those who resigned from membership or where their membership lapsed owing to non-payment of fees or bankruptcy, subject to them meeting the requirements of the readmission process.

1.2 The readmission of members expelled, excluded or suspended by the Taxation Disciplinary Board (TDB) needs to be considered carefully in order to maintain high professional standards amongst students and members whilst recognising that rehabilitation can occur over time.

1.3 This policy also covers removal from the student register, suspension from the register and some cases of disqualification from an examination session.

2. Circumstances in which expulsion or exclusion from membership can occur

2.1 Applications for readmission to membership can occur following:

- Exclusion for failure to pay subscriptions; or
- Exclusion because of bankruptcy; or
- Expulsion/exclusion/suspension by the Taxation Disciplinary Board (TDB); or.
- Previous resignation from membership

Exclusion/expulsion means removal from membership either for a period of time or indefinitely

Suspension is another term used as part of the disciplinary process where membership is paused for a period as a result of disciplinary action

3. Readmissions of former CIOT or ATT members

3.1 Where a member is excluded for the non-payment of subscriptions or bankruptcy they need to follow the readmissions application procedure set out on the CIOT or ATT websites. Readmission is not automatic and the CIOT and ATT have the discretion to turn down applications depending on the information supplied.

3.2 Where a member has been expelled/excluded by the Taxation Disciplinary Board they may not apply for readmission to the CIOT or ATT until 5 years have passed following the date of the hearing or consent order which set out the expulsion/exclusion.

3.3 Where a member has been suspended from membership of CIOT or ATT for less than 12 months there is no requirement to reapply for membership at the end of the suspension period. They will continue to be required to meet membership requirements including the payment of fees. Whether member benefits continue will be considered on a case by case basis.

3.4 Where a member has been suspended from membership of CIOT or ATT for more than 12 months it is necessary for the individual to reapply for membership at the end of the suspension period.

3.5 Applications for readmission to membership are not accepted automatically where an individual has been expelled or suspended and the CIOT and ATT may turn down applications. An appeal process exists in some circumstances and details will be provided where an application has been turned down.

4. Circumstances in which students can be removed from the student register or disqualified

4.1 The TDB can ask for students to be removed from the student register or suspended from the register for a period as a result of disciplinary action.

4.2 Students can also be disqualified by the ATT and their exam results voided without referral to the TDB. For example this can occur when cheating is identified during the exam.

5. Students – readmissions and membership applications

5.1 ATT Students disqualified from an examination session are permitted to finish their exams provided their student registration has not expired.

5.2 ATT students who have been disqualified from an exam but then subsequently complete all their exams are permitted to apply for membership. The application will be considered by the Special Admissions and Appeals Panel who will determine at its absolute discretion whether and when such applicants may be considered for admission to membership.

5.3 ATT Students suspended or removed from student registers may reapply for student registration in accordance with the terms set out in the consent order or panel decision which set out the suspension or removal. The application will be considered by the Special Admissions and Appeals Panel who will determine at its absolute discretion whether and when such applicants may be considered for readmission to the student register.

5.4 CIOT students continue to be dealt with based on existing guidelines but the position remains under review. Tax pathway students disqualified at the ATT exam stage but subsequently seeking CIOT membership will be considered by CIOT on a case by case basis.

5.5 Applications for readmission to the student registers are not accepted automatically and the CIOT and ATT may turn down applications. An appeal process exists in some circumstances and details will be provided where an application has been turned down.

CIOT and ATT Policy July 2026