

## ACA CTA Joint Programme transitional rules

If you started studying the ACA CTA Joint Programme before 1 July 2025, you will need to understand the transitional rules for whether you can continue to complete your studies under the [previous ACA CTA Joint Programme](#) or whether you will need to transition to the [revised ACA CTA Joint Programme](#).

The standard ACA CTA route from 1 July 2025 under the revised Joint Programme is set out in the table below.

| ACA  | + | New Syllabus CTA   |
|--|---|--|
| <b>Certificate Level</b><br>All six papers   |   | <b>Professional responsibilities and Ethics CBE</b><br>Note: candidates are not required to complete the Accounting CBE and Law CBE  |
| <b>Professional Level</b><br>All papers except Tax Compliance and Planning (so five papers in total) |   | <b>Tax Knowledge and Skills paper</b> , either Direct Tax or Indirect Tax option <sup>1</sup>  |
| <b>Advanced Level</b><br>Both case study papers  |   | <b>One Level 7 specialist paper</b> , either: <ul style="list-style-type: none"> <li>• Advanced Technical or</li> <li>• Application and Professional Skills</li> </ul> From the available options <sup>2</sup> |
| <b>Specialised learning</b><br>Replaced by additional CTA papers                                     |   |  |

**Important note:** Candidates must sit this as a joint programme so they must either register initially on the Joint Programme or can transfer to the Joint Programme before first attempting the ACA Tax Compliance and Planning paper (or Business Planning: Taxation if on old the ACA syllabus).

Transitional arrangements for candidates who have started studying for the old ACA CTA Joint Programme are outlined below. Please note that any queries regarding the ICAEW's transitional rules for students who registered with them prior to the introduction of the Next Generation ACA on 1 July 2025 should be directed to [ICAEW student support](#).

**Transitional arrangements for students who started the ACA CTA Joint Programme on the old ACA syllabus:**

| Already completed  |   | Must now complete  |
|--|---|--|
| <ul style="list-style-type: none"> <li>• ACA Principles of Taxation</li> </ul> <p>(Note: knowledge gap in stamp taxes and IHT needs to be bridged)</p> | + | <ul style="list-style-type: none"> <li>• CTA Tax Knowledge and Skills</li> <li>• CTA one specialist paper – Advanced Technical or Application and Professional Skills from the available options<sup>2</sup></li> <li>• CTA Professional responsibilities and Ethics CBE</li> </ul> <p>OR*, to remain on the old joint programme:</p> <ul style="list-style-type: none"> <li>• ACA Tax Compliance and Planning</li> <li>• CTA Advanced Technical specialist paper</li> <li>• CTA second tax paper – Advanced Technical or Application and Professional Skills, or ADIT 2.09 (United Kingdom) or ADIT 2.10 (United States)</li> <li>• CTA Professional responsibilities and Ethics CBE</li> </ul> <p><b>*Please note:</b> this is only available to candidates before the introduction of CTA Tax Knowledge and Skills for the November 2026 sitting.</p>         |
| <ul style="list-style-type: none"> <li>• ACA Principles of Taxation</li> <li>• ACA Tax Compliance</li> </ul>   | + | <p>Either:</p> <ul style="list-style-type: none"> <li>• Remain on old ACA CTA Joint Programme:               <ul style="list-style-type: none"> <li>○ CTA Advanced Technical specialist paper</li> <li>○ CTA second tax paper – Advanced Technical or Application and Professional Skills, or ADIT 2.09 (United Kingdom) or ADIT 2.10 (United States)<sup>3</sup></li> <li>○ CTA Professional responsibilities and Ethics CBE</li> </ul> </li> </ul> <p>Or:</p> <ul style="list-style-type: none"> <li>• Transfer to revised ACA CTA Joint Programme               <ul style="list-style-type: none"> <li>○ CTA Tax Knowledge and Skills</li> <li>○ CTA one specialist paper Advanced Technical or Application and Professional Skills from the available options<sup>2</sup></li> <li>○ CTA Professional responsibilities and Ethics CBE</li> </ul> </li> </ul> |

| Already completed  |   | Must now complete   |
|--|---|---|
| <ul style="list-style-type: none"> <li>• ACA Principles of Taxation</li> <li>• ACA Tax Compliance</li> <li>• CTA first Advanced Technical specialist paper attempted but not passed</li> </ul> | + | <p>Either:</p> <ul style="list-style-type: none"> <li>• Remain on old ACA CTA Joint Programme: <ul style="list-style-type: none"> <li>○ CTA Advanced Technical specialist paper</li> <li>○ CTA second tax paper – Advanced Technical or Application and Professional Skills, or ADIT 2.09 (United Kingdom) or ADIT 2.10 (United States)<sup>3</sup></li> <li>○ CTA Professional responsibilities and Ethics CBE</li> </ul> </li> </ul> <p>Or:</p> <ul style="list-style-type: none"> <li>• Transfer to revised ACA CTA Joint Programme: <ul style="list-style-type: none"> <li>○ CTA Tax Knowledge and Skills</li> <li>○ CTA one specialist paper Advanced Technical or Application and Professional Skills from the available options<sup>2</sup></li> <li>○ CTA Professional responsibilities and Ethics CBE</li> </ul> </li> </ul> |
| <ul style="list-style-type: none"> <li>• ACA Principles of Taxation</li> <li>• ACA Tax Compliance</li> <li>• CTA first Advanced Technical specialist paper passed</li> </ul>                   | + | <p>Finish on the old ACA CTA Joint Programme:</p> <ul style="list-style-type: none"> <li>• CTA second tax paper<sup>3</sup>: <ul style="list-style-type: none"> <li>○ Advanced Technical</li> <li>○ Application and Professional Skills</li> <li>○ ADIT 2.09 UK or 2.10 US</li> </ul> </li> <li>• CTA Professional responsibilities and Ethics CBE</li> </ul>   |
| <ul style="list-style-type: none"> <li>• ACA Principles of Taxation</li> <li>• ACA Tax Compliance</li> <li>• ACA Business Planning: Taxation</li> </ul>  |   | <ul style="list-style-type: none"> <li>• Not eligible for ACA CTA Joint Programme</li> </ul>  |
| <ul style="list-style-type: none"> <li>• ACA Principles of Taxation or ACA Tax Fundamentals</li> <li>• ACA Tax Compliance and Planning</li> </ul>  |   | <ul style="list-style-type: none"> <li>• Not eligible for ACA CTA Joint Programme</li> </ul>  |

<sup>1</sup> The first sitting of the new CTA Tax Knowledge and Skills paper is November 2026.

<sup>2</sup> The available advanced paper options are:

- **Direct tax**
  - Owner-managed businesses - Advanced Technical or Application and Professional Skills paper
  - Larger companies and groups - Advanced Technical or Application and Professional Skills paper
- **Indirect tax**
  - Domestic Indirect Taxation - Advanced Technical paper
  - Cross Border and Environmental Taxes - Advanced Technical paper
  - VAT and Other Indirect Taxes - Application and Professional Skills paper

<sup>3</sup> Where finishing the ACA CTA Joint Programme under the old route, the available tax paper options are set out in [this separate diagram](#).