



Chartered
Institute of
Taxation.



Chartered Tax Adviser (CTA) Qualification:

Transitional rules 2027-2028

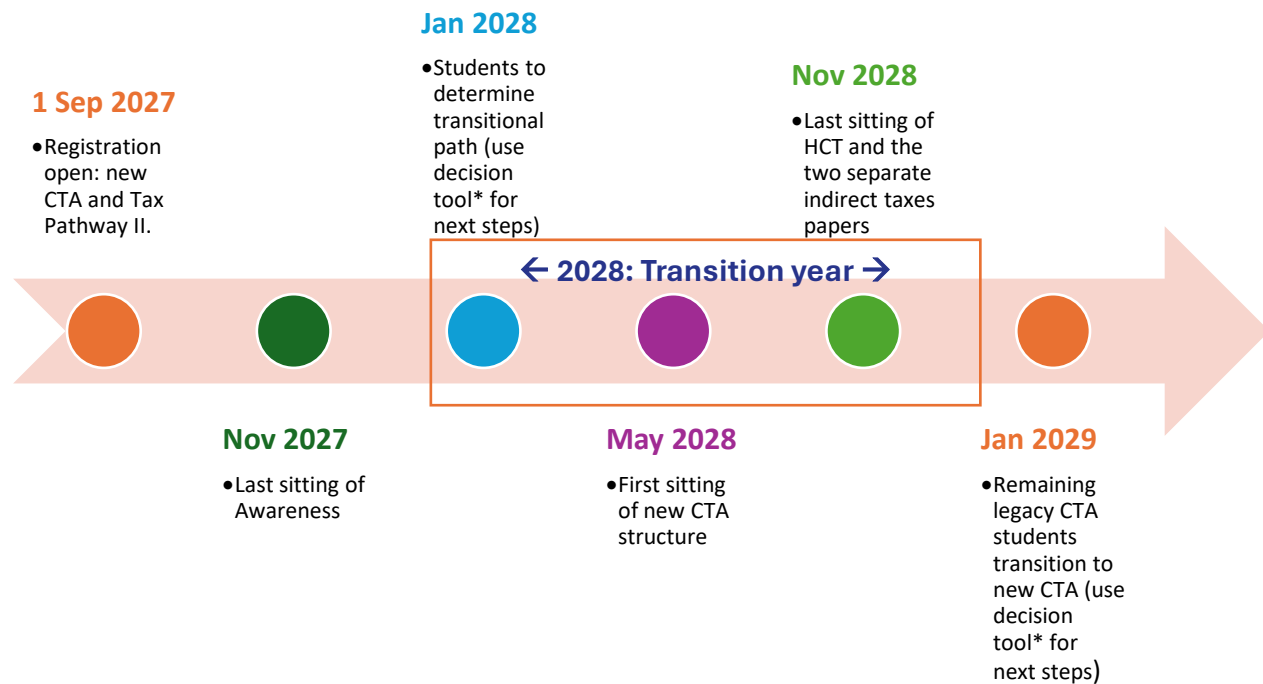
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Introduction

1. A new structure for the Chartered Tax Adviser (CTA) qualification will be introduced for students registering from 1 September 2027. Full details of the new structure can be found in the CTA Qualification Handbook 2028, published on the [CIOT's website](#).
2. This paper sets out the Chartered Institute of Taxation's (CIOT) policy on transitioning CTA students from the legacy CTA qualification (those registering as students before 1 September 2027) to the new CTA qualification by the end of 2028. The aim of the transitional rules is to minimise disruption while maintaining assessment integrity.
3. The transitional rules include those on the legacy ATT-CTA Tax Pathway. A new route – Tax Pathway II – has been designed to work with the new CTA qualification. A new route for the CA-CTA and ACA-CTA Joint programmes has already been introduced. Joint programme students will see no further changes to their pathway (except to note the discontinuance of some of the Advanced Technical papers from the end of 2028) and therefore, the joint programme changes are not covered here. Some syllabus changes may be appropriate to review for joint programme students.
4. The first sitting of the new qualification is in May 2028. The transition period will start after the results from the November 2027 exam session have been released. Existing students needing to transition in January 2028 are advised to identify their route through the changes using this document and the decision tool as an aid. Please note that the decision tool is for guidance only.
5. At the end of the transition period, existing students should identify their next steps to become CTA qualified, after the publication of the November examination 2028 results in January 2029.

Summary timeline



*Decision tool available on the [CIOT website](#).

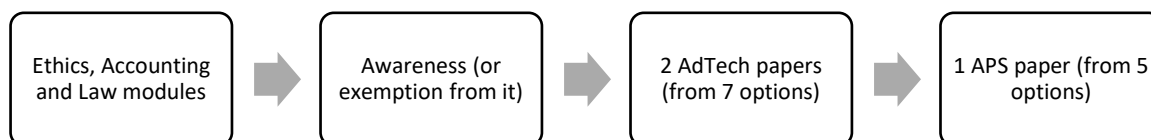
Definitions and abbreviations

Legacy CTA	The current CTA assessment structure prior to introduction of the new qualification, for students registering before 1 September 2027.
New CTA	The new modular CTA qualification (first sitting May 2028), for students registering on or after 1 September 2027.
Legacy Tax Pathway	The current ATT-CTA Tax Pathway structure, for students registering before 1 September 2027.
Tax Pathway II	A new ATT-CTA Tax Pathway, for students registering on or after 1 September 2027.
Awareness	The legacy Awareness paper.
ATT	ATT papers used within the Tax Pathway
TK	Tax Knowledge modules within the new CTA (5 modules required out of 6 available, with Income Tax & NIC being compulsory).
TL	Tax Landscape module within the new CTA.
Accounting, Law and Ethics modules	Formerly known as “Computer Based Examination(s)” within the legacy structure (modules carried forward to the new structure).
Advanced papers	Papers within the legacy CTA (including Advanced Technical (AdTech)/Application & Professional Skills (APS) where applicable – most of which are carried forward to the new structure).
Tax papers	Refers to all examinations excluding the Accounting, Law and Ethics modules.

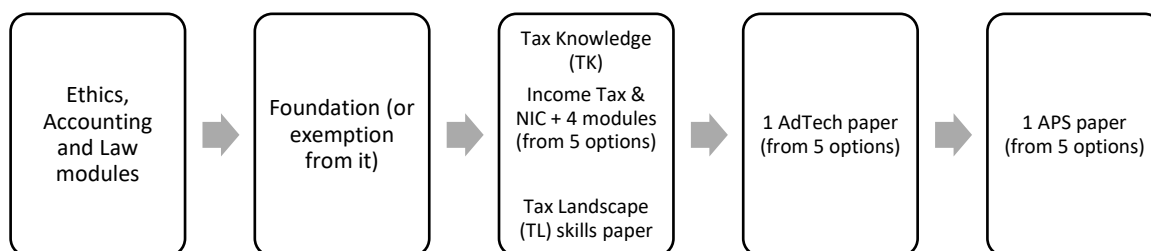
Background

CTA Direct

6. The structure of the **legacy CTA** qualification (CTA Direct) is:

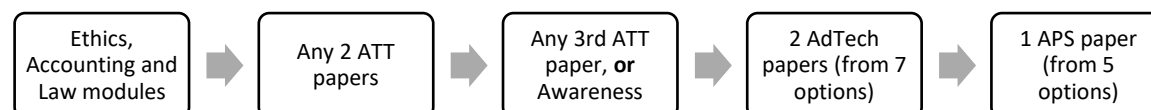


7. The **new CTA** qualification structure is:



ATT-CTA Tax Pathway

8. The structure of the **legacy Tax Pathway** is:



9. Note that being ATT qualified gives an exemption from the legacy CTA Awareness paper for students moving on to the CTA Direct Route in any event. There is therefore no assessment 'discount' on the legacy Tax Pathway. The benefit of the legacy Tax Pathway comes from either:

- a. Through substituting the third ATT paper with the **CTA Awareness paper**: This streamlines studies, increasing both breadth of tax knowledge and level progression at an earlier stage (with Awareness being assessed at the equivalent of level 5 as compared to ATT being assessment being the equivalent of level 4); or
- b. Through students being able to choose **any three ATT papers**, rather than the two core papers (ATT papers 1 & 2) plus the choice of a third: This allows students and their employers greater flexibility to tailor examination choices to their workplace needs/areas of greatest interest.

10. For the legacy Tax Pathway, students should examine where they are in their studies, and use the decision tool to identify the transition to the new CTA structure along similar lines to

those following studying for the ATT and the CTA sequentially. Unless legacy Tax Pathway students are very early in their studies, they will not be transferred to the new pathway (Tax Pathway II).

11. A diagram showing Tax Pathway II is provided at **Appendix 1**.

Module availability for the existing CTA

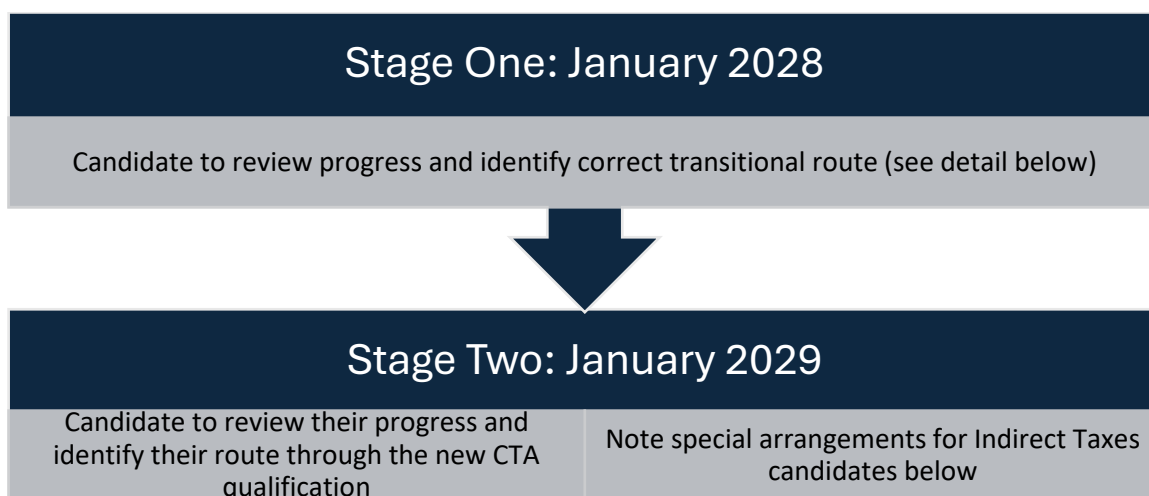
12. The new CTA will start to be delivered from the May 2028 examination session.
13. The final sitting of the **Awareness** paper will be in November 2027. This will not be available during the transitional year (2028).
14. The three **Advanced** papers that will not be delivered under the new qualification (AdTech papers in Human Capital Taxes (HCT), Domestic Indirect Taxation and Cross-Border and Environmental Taxes (CBET)) will continue to be delivered during the transitional year (2028) alongside the new AdTech papers. In 2029, the HCT paper will no longer be available, and the two Indirect Taxes papers will be amalgamated into a single paper. The changes to the Advanced papers are summarised in the table below.

Advanced Technical		
Legacy CTA examination	New CTA examination	Notes
Taxation of Owner-Managed Businesses	Taxation of Owner-Managed Businesses	New CTA syllabus examined from May 2028
IHT, Trusts & Estates	IHT, Trusts & Estates	New CTA syllabus examined from May 2028
Taxation of Individuals	Taxation of Individuals	New CTA syllabus examined from May 2028
Taxation of Larger Companies & Groups	Taxation of Larger Companies & Groups	New CTA syllabus examined from May 2028
Human Capital taxes	None	Final sitting November 2028
Domestic Indirect Taxation	VAT	A single AdTech paper (VAT) is offered for the New CTA. Other Indirect taxes is examined at Tax Knowledge stage. Final sitting of legacy papers November 2028
Cross Border & Environmental taxes		

Application & Professional Skills	
Legacy CTA examination	New CTA examination
Taxation of Owner-Managed Businesses	Taxation of Owner-Managed Businesses
IHT, Trusts & Estates	IHT, Trusts & Estates
Taxation of Individuals	Taxation of Individuals
Taxation of Larger Companies & Groups	Taxation of Larger Companies & Groups
VAT and Other Indirect Taxes	Indirect Taxation
Note: The new CTA syllabus for all APS papers will be examined from May 2028 onwards.	

The transition stages

15. The transition process has two stages:



16. The first stage (Stage One) will take place prior to the first assessments for the new qualification, to ensure that students who have registered for the legacy qualification and who have already made progress in the Advanced stage (AdTech and/or APS papers) will have an opportunity to complete the CTA qualification during the transitional year (2028).
17. The second stage (Stage Two) will take place once the new structure only is being delivered, to allow those on the legacy qualification to qualify as CTAs (2029 onwards).

Stage One: Actions for current students – January 2028

18. Once the CTA examination results have been issued in January 2028, students should make a note of the CTA papers they have completed and determine their next steps. A decision tool has been created to aid students through this process.

CTA Direct students

19. For **CTA Direct** students, the general rules to be applied will be as follows in January 2028:

	Modules from legacy qualification already completed	Old or new qualification	Transition plan to complete
1.	○ 0-3 of the Accounting, Law and Ethics modules only	Transfer to new qualification	All components of new CTA required. Existing Accounting, Law and Ethics module passes remain valid under usual rules.

	Modules from legacy qualification already completed	Old or new qualification	Transition plan to complete
2.	○ 0-3 of the Accounting, Law and Ethics modules, and ○ Awareness	Transfer to new qualification	Exemptions given for: ○ Foundation ○ 3 Tax Knowledge modules (dependent on Awareness modules – see Table 1 below) To complete: ○ Any remaining Accounting, Law and Ethics modules ○ 2 Tax Knowledge modules (dependent on Awareness modules – see further below) ○ Tax Landscape ○ 1 Advanced Technical ○ 1 Application & Professional Skills
3.	○ 0-3 of the Accounting, Law and Ethics modules, ○ Awareness, and ○ 1 Advanced paper (Advanced Technical or Application & Professional Skills)	Remain on old qualification for 2028, providing an opportunity to complete remaining CTA papers	Complete: ○ Any remaining Accounting, Law and Ethics modules ○ The remaining 2 Advanced papers (Advanced Technical or Application & Professional Skills)
4.	○ 0-3 of the Accounting, Law and Ethics modules, ○ Awareness, and ○ 2 Advanced papers (either 2 Advanced Technical or 1 Advanced Technical and 1 Application & Professional Skills)	Remain on old qualification for 2028, providing an opportunity to complete remaining CTA paper	Complete: ○ Any remaining Accounting, Law and Ethics modules ○ The remaining Advanced paper (Advanced Technical or Application & Professional Skills)

Tax Pathway students

20. **Tax Pathway** students, should identify their successful CTA modules in January 2028 and use these to confirm the route to completion as follows (the decision tool has been designed as an aid to these decisions):

	Modules from legacy qualification already completed	Legacy or new qualification	Transition plan to complete
5.	0-3 of the Accounting, Law and Ethics modules only	New qualification. Transfer to Tax Pathway II	All components of Tax Pathway II required, i.e.: - Any remaining Accounting, Law and Ethics modules - ATT Papers 1 & 2 - Tax Knowledge 3 modules - Tax Landscape 1 Advanced Technical 1 Application & Professional Skills Existing Accounting, Law and Ethics module passes remain valid under usual rules.
6.	0-3 of the Accounting, Law and Ethics modules, and 1 or 2 ATT papers	Legacy Tax Pathway; complete CTA under the new qualification structure	Students can either: - Complete remaining one or two ATT papers to complete the ATT part of the qualification. This will give exemption from CTA Foundation. All other elements of the new CTA would be needed, or - As Awareness will no longer be available, complete a second ATT paper (if only one has been passed) and three TK modules instead (to complete the ATT elements), one of which must be Income Tax & NIC. Foundation not required. To complete the CTA, the following are required: - Any remaining Accounting, Law and Ethics modules - Tax Knowledge 2 further modules - Tax Landscape 1 Advanced Technical 1 Application & Professional Skills The second route is the most streamlined, with fewer overall assessment hours.

	Modules from legacy qualification already completed	Legacy or new qualification	Transition plan to complete
7.	○ 0-3 of the Accounting, Law and Ethics modules, ○ 2 ATT papers, and ○ Awareness attempted but not passed	Legacy Tax Pathway; complete CTA under the new qualification structure	In this situation, an Awareness re-sit is required. As Awareness will no longer be available, complete three TK modules instead (to complete the ATT elements of the qualification), one of which must be Income Tax & NIC. Foundation not required. To complete the CTA, the following are required: ○ Any remaining Accounting, Law and Ethics modules ○ Tax Knowledge 2 further modules ○ Tax Landscape ○ 1 Advanced Technical ○ 1 Application & Professional Skills
8.	○ 0-3 of the Accounting, Law and Ethics modules, and ○ 3 ATT papers	Legacy Tax Pathway; complete CTA under the new qualification structure	Exemption from Foundation paper. All other components of new CTA required. Existing Accounting, Law and Ethics module passes remain valid under usual rules.
9.	○ 0-3 of the Accounting, Law and Ethics modules, ○ 2 ATT papers, and ○ Awareness	Legacy Tax Pathway; complete CTA under the new qualification structure	Exemption from Foundation paper. Awareness gives exemption from 3 Tax Knowledge modules per Table 1 and Table 2 below. To complete: ○ Any remaining Accounting, Law and Ethics modules ○ 2 Tax Knowledge modules ○ Tax Landscape ○ 1 Advanced Technical ○ 1 Application & Professional Skills
10.	○ 0-3 of the Accounting, Law and Ethics modules, ○ Awareness, and ○ 1 Advanced paper (Advanced Technical or Application & Professional Skills)	Legacy Tax Pathway. Remain on legacy CTA qualification structure for 2028, providing an opportunity to complete remaining CTA papers	Complete: ○ Any remaining Accounting, Law and Ethics modules ○ The remaining 2 Advanced papers (Advanced Technical or Application & Professional Skills)

	Modules from legacy qualification already completed	Legacy or new qualification	Transition plan to complete
11.	0-3 of the Accounting, Law and Ethics modules, - Awareness, and 2 Advanced papers (either 2 Advanced Technical or 1 Advanced Technical and 1 Application & Professional Skills)	Legacy Tax Pathway. Remain on legacy qualification for 2028, providing an opportunity to complete remaining CTA paper	Complete: - Any remaining Accounting, Law and Ethics modules - The remaining Advanced paper (Advanced Technical or Application & Professional Skills)

21. Students not transferring to the new qualification in January 2028 (routes 3 and 4 for Direct CTA students and 10 and 11 for Legacy Tax Pathway students) will have 12 months (2 sittings) to complete the CTA qualification under the legacy structure. Stage Two of the transitional rules will then apply – see below.

Tax Knowledge requirements where Awareness pass held

22. The following table is relevant to routes 2 (CTA Direct) and 9 (Tax Pathway) students, where an Awareness pass is held, but the student has not progressed to the Advanced stage of the qualification. These candidates will move to the new CTA qualification.

23. The table sets out the exemptions from the Tax Knowledge stage based on the Awareness modules achieved in the legacy qualification and the additional Tax Knowledge modules required to complete this element of the new qualification.

Table 1. Permitted Tax Knowledge exemptions for students holding an Awareness pass

Awareness paper modules	TK Exemptions offered	Requirements from TK modules to complete the knowledge stage
A, B, C	VAT, IHT, CT	IT & NIC (mandatory) plus either CG & ST or OIT
A, B, D	VAT, IHT, IT & NIC	2 modules from CT, CG & ST or OIT
A, B, E	VAT, IHT, IT & NIC	2 modules from CT, CG & ST or OIT
A, C, D	VAT, CT, IT & NIC	2 modules from IHT, CG & ST or OIT
A, C, E	VAT, CT, IT & NIC	2 modules from IHT, CG & ST or OIT
A, D, E	VAT, IT & NIC	2 modules from IHT, CT, CG & ST or OIT
B, C, D	IHT, CT, IT & NIC	2 modules from CG & ST, VAT or OIT
B, C, E	IHT, CT, IT & NIC	2 modules from CG & ST, VAT or OIT
B, D, E	VAT, IT & NIC	2 modules from VAT, CT, CG & ST or OIT
C, D, E	CT, IT & NIC	2 modules from VAT, IHT, CG & ST or OIT

24. Note that if students hold an Awareness *exemption*, they will only qualify for exemption from papers in the new CTA structure based on the qualification that provided their exemption. For most students, this will be an exemption from Foundation only.
25. Once these modules are completed, the candidate will then progress through the remainder of the new CTA qualification (i.e. Tax Landscape, 1 Advanced Technical Paper and 1 APS paper).

Stage Two: The end of the transition period – January 2029

26. Those students who have not completed the CTA qualification on the legacy route by January 2029 (once the exam results have been issued for the November 2028 exam session) will need to move into the new qualification.
27. Only those students following routes 3 and 4 (CTA Direct) and routes 10 and 11 (legacy Tax Pathway) from stage one could have outstanding exam papers on the legacy route at this point. These students will have either one or two AdTech/APS papers left to complete. All of these students will be transitioned into the new CTA qualification at this point and the requirements for these students are set out below:

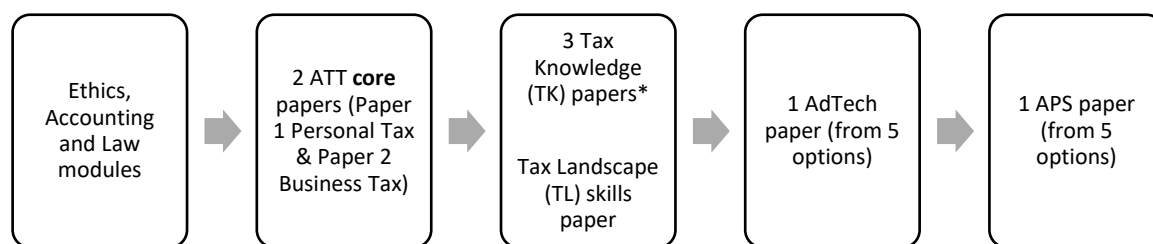
Modules remaining to qualification	Requirements to complete the CTA
2 papers to complete (AdTech or APS)	TK Level: Two modules Tax Landscape 1 additional Advanced paper (must be APS if no APS pass held)
1 paper to complete (AdTech or APS)	Complete the remaining Advanced paper Note: see section below for comments relating to HCT and Indirect Taxes students.

Rules for HCT and Indirect Taxes students

28. The last sitting for the HCT AdTech and the two Indirect Taxes AdTech papers will be in November 2028.
29. The advice for HCT students is to ensure this paper has been completed prior to the end of November 2028; however, where this has not been possible, students will be able to choose an alternative direct taxes module to qualify as a CTA.
30. For indirect taxes students, the two indirect taxes AdTech papers have been amalgamated into a single paper under the new structure. Indirect taxes students who have not completed both AdTech papers by the November 2028 sitting must choose one of the following alternatives to complete their CTA:
- Complete 3 Tax Knowledge modules (both of the indirect taxes modules – VAT, and Other Indirect Taxes; plus one other), or
 - Complete the ADIT EU VAT module

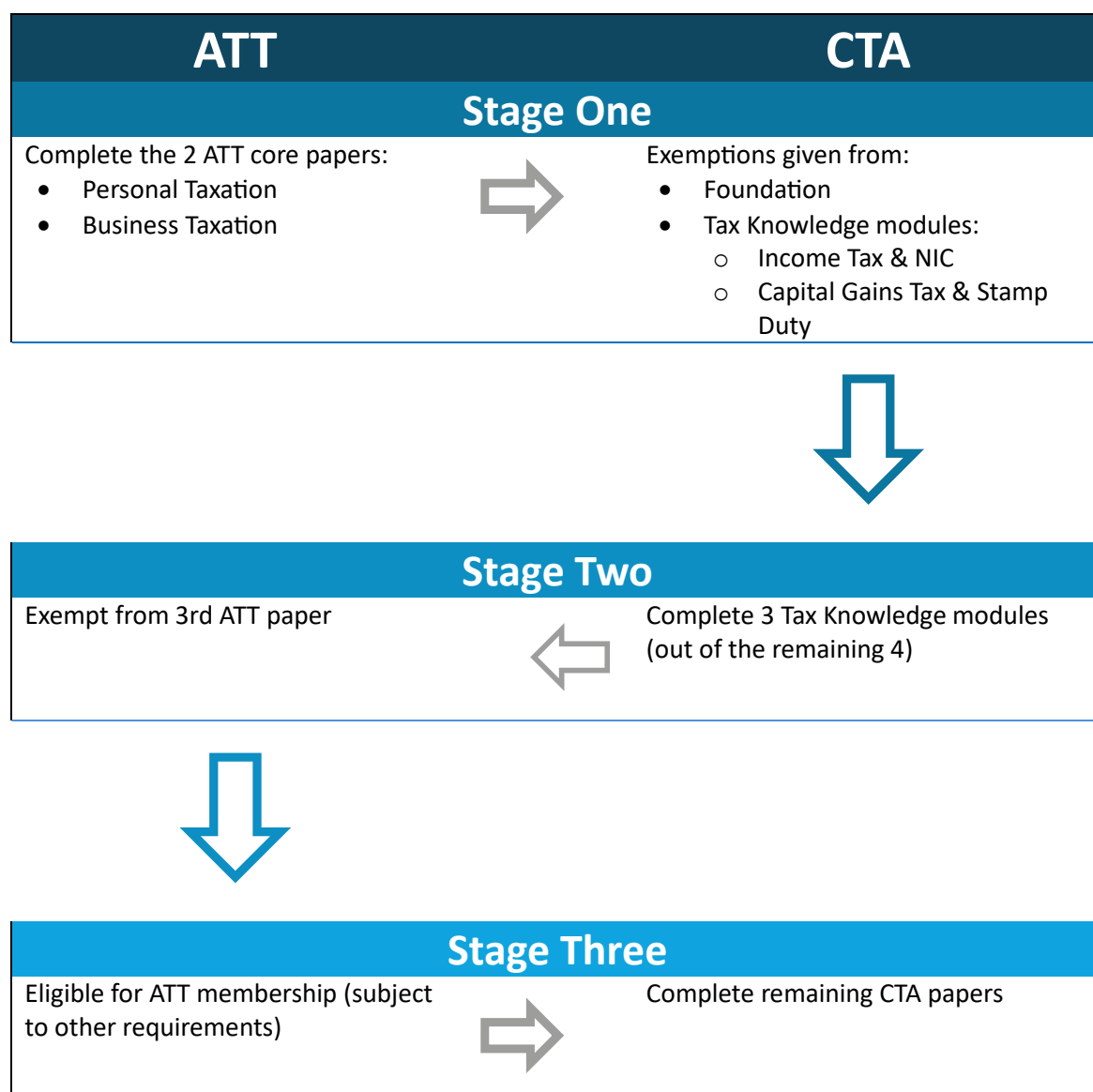
Appendix 1: Tax Pathway II overview diagrams

The examination structure for the new pathway (Tax Pathway II), designed to fit with the new CTA, **available for new registrations from 1 September 2027**, is:



* Exempted from TK Income Tax & NIC, and Chargeable Gains & Stamp Taxes, and from 3rd ATT paper.

The diagram below illustrates how the Tax Pathway II fulfils the requirements of both ATT and CTA qualifications in stages:



Note: The Accounting, Law and Ethics modules also must be completed.

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