



Candidate instructions – Test Centre – CTA May 2026

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1. WHAT YOU NEED TO KNOW BEFORE YOUR EXAM DAY

Remember, you **must** have watched all the guidance videos before your exam day and be comfortable with how the Exam4 software works:

www.tax.org.uk/cta-using-exam4-guidance-videos

Online legislation

You have a choice of two approved providers to purchase online tax legislation for the 2026 CTA exams - Croner-i and Tolley's Digital Library. This legislation is specific to candidates sitting tax examinations and is not the same version of the legislation that you may use at work. Full information is provided [here](#).

Please note these are the **only** two products approved for use in the exams, so any other subscriptions with either of these providers that you might use at work will **not** be accessible. These are specifically authorised for use in the CTA exams, and you will **only** be able to login to these student specific versions of the online legislation.

Watch the [guidance videos](#) for full information on the exam setup at the test centres, including logging into your online legislation.

You are **not** permitted to bring in any hard copy versions of the legislation into the exam room.

Where you are sitting your exams

When you booked your exam, you will have been sent an email which listed your test centre.

It is your responsibility to make sure everything listed in your candidate information email is correct, such as:

- Have you booked on to the correct exam?
- Is it showing the test centre you intended to book?

Check full test centre details, including the address, by clicking [here](#).

Make sure you plan your journey before the exam day. Look out for bad weather, transport strikes or cancellations, or traffic that may impact you on the exam day. You will lose exam time if you arrive late. You will also not be able to enter the exam room if you are more than 30 minutes late.

Remember, you **must** keep your email address up to date and check it regularly. This is how we will communicate key information regarding your exam to you, including your candidate information email.

If you think you should have received your candidate information email, please check your Junk/spam folders before contacting the CIOT.

Your candidate information email will contain key information, such as:

- Your 5-digit candidate number
- Details of the test centre you will be attending
- Link to download the test version of Exam4 that you need to practice using before your exam day
- Links to key information on the website

There will also be space on the candidate information email to write your username and password for your online legislation subscription (if you have purchased one for use in your exams).

When will I get my candidate information email?

Approximately three weeks before your exam.

Make sure you also check the Exam Noticeboard for important information:

www.tax.org.uk/exam-noticeboard

What you can take into the exam room

Note that lockers will be available at the test centre, but these will only be for small bags, so carefully consider what you take with you on exam day. We cannot guarantee lockers will be big enough to fit everything you bring. Neither the CIOT, nor the test centre provider, accepts liability for any valuables whilst they are stored during the exam.

There are also restrictions on what you can have in the exam room itself and your desk during your exam, as outlined in more detail below.

Note – see Appendix 1 for full information regarding pre-approved items allowed in the test centre for accommodations, for example EpiPens and inhalers. You do **not** need to contact the CIOT, nor fill in a special consideration form, if your only requirement is to bring with you any of the pre-approved items in Appendix 1.

Identification

You must bring with you identification which includes both your photograph and your signature. For example:

- A passport
- A driving licence (with photo)

This will be checked at the test centre.

If you do not bring your identification, you will **not** be allowed to sit your exam. There will be **no exceptions** to this.

Should you have neither a passport nor a driving licence (with photo), you should contact the Education Team to discuss suitable alternative identification as soon as possible by emailing education@ciot.org.uk. Please refer to Appendix 2 initially to determine whether you possess any other acceptable forms of identification that can be utilised.

Only original documentation will be accepted, photocopies or digital copies of documents will **not** be accepted. We will accept identification that has expired within the last six months. If you are not able to provide suitable ID, an invigilator at the test centre has the right to refuse you entry.

Other items

Candidates may **only** take these other items into the exam room with them:

- Pens
- Pencils and erasers
- Calculator (scientific or basic)
- You are only allowed to bring ear plugs into the exam room. You are not permitted to bring headphones or air pods etc.
- Printed out candidate information email. Invigilators have the right to inspect this email as you are **only** allowed to write your username and password for the online legislation subscription (if appropriate). No other notes can be made on this email.
- See below for information regarding food and drink – in short, only water, non-fizzy drinks and selected snacks are allowed, **no nuts**.

No other equipment is allowed (see Appendix 1 regarding pre-approved items for accommodations) and see further information below for more detail regarding the permitted items.

All equipment must be visible to invigilators throughout the exam.

Pens, pencils and erasers

You will be given note paper on your desk, but you should take your own pens/pencils/erasers.

Calculator

You must provide your own calculator to use in the exam.

Note – you may be asked by an invigilator, to show that the memory within the calculator is empty; if you are unable to do so, you will not be allowed to use the calculator during your exam.

Headphones/earplugs

You are only allowed to take ear plugs into the exam with you, if you feel you are, or may be, sensitive to noise within your exam, such as keyboard/typing noise.

The CIOT does **not** provide earplugs. The test centres may provide disposable ear plugs but they are not required to.

If you are using ear plugs, it is your responsibility to listen to the announcements before, during, and after the exam.

Printed out candidate information email

As outlined above, make sure you remember to write your username and password for the online legislation subscription (if appropriate), otherwise you won't be able to access it during your exam.

Food and drink

The exam venues will not provide food and drink, but the following **are** permitted:

- Water bottles – candidates are permitted to bring still water and cold, non-fizzy drinks in a sports or screw top bottle (does not have to be a clear container). Invigilators have the right to prevent candidates from bringing drinks into the exam room if they believe the contents are prohibited, i.e., fizzy drinks.
- Note – if there is a label on a water bottle, it does NOT have to be removed.
- No hot drinks are permitted.
- Snacks which are odourless (and quiet) are permitted, but **nuts are NOT allowed** in the exam room.

No other food is permitted in the exam room, unless awarded under special arrangements. If you have been granted permission to take food into the exam room for medical reasons, please ensure you bring a printout showing this has been agreed with the CIOT.

Note that all packaging/wrappers must be taken with you when you leave the exam room and disposed of responsibly.

Personal protective equipment

You may take appropriate face coverings, but you must show your face when your identification is being checked.

You must take all your belongings with you when you leave the exam room, including your candidate information email.

Reasonable adjustment and access requests, including use of medical equipment

You **must** apply here <https://www.tax.org.uk/extratime>.

The deadline to apply is **six weeks** before the date of the first CTA tax paper each sitting.

This would include the use of medical equipment and/or devices.

Note – only items that are pre-approved will be allowed.

Items that are not permitted

The following items are listed as examples of items that are **not permitted**, but this list is not exhaustive:

- mobile phones
- any form of watch
- dictionaries, including bilingual
- computers other than those being used for the exam
- memory sticks
- study text, revision cards, course notes
- books and papers
- any other form of digital, electronic, recording, programmable or technological / web enabled equipment, including but not limited to:
 - Tablets
 - Dictaphones
 - Cameras in any form, including wearable devices
 - iPods
 - Mobile phones
 - MP3 / 4 players
 - Headphones or air pods

Behaviour at the test centre

As a CIOT student, you must behave in an appropriate manner as a tax professional. All exam candidates are bound by the CIOT's ethical guidelines.

During your exam, you must always follow the instructions of the invigilator and the guidance within this document. Failure to do so will be noted in the invigilators report, reported to the CIOT and, at its absolute discretion, the CIOT reserves the right to disqualify any candidate from all exams sat and report them to the Taxation Disciplinary Board (TDB).

Please consider the below behaviours:

- You must remain seated during the exam. Note – within the first 45 minutes of the exam, you are **not** allowed to finish and leave the exam room.
- You must remain seated for the final 10 minutes of the exam (an invigilator will announce when there are 10 minutes remaining).
- You must inform the invigilator if you need to use the toilet and you will be informed by them that you are allowed to leave the exam room.
- Raise your hand if you wish to get an invigilator's attention.
- Be considerate of your fellow candidates when speaking to an invigilator.
- If you leave the exam room without permission, you will **not** be allowed to return.
- If you do finish early and are given permission to exit your exam room, you must do so as quietly and as considerately as possible. Be respectful of your fellow candidates who are still completing their exam.
- Within the test centre, you are still under exam conditions until you are advised otherwise by the invigilator (or any other staff at the test centre as appropriate).

Any activity which is in breach of the exam regulations or deemed to breach the intent of the exam regulations, will be considered as misconduct. Examples of this may include (but are not limited to):

- Failing to comply with the exam rules or any instructions given by the invigilator
- communicate with, receive assistance from, or copy from the answers of any other exam candidate, or any other individual. The answers you submit must be entirely your own work.
- using any materials prohibited under the regulations during an exam
- continuing to type after an invigilator has announced the end of your exam time
- any conduct at the test centre that is disruptive, including failure to act in a professional manner
- failing to comply with reasonable instructions from an invigilator, information in the candidate information email or the candidate instructions.

Invigilators have the right to stop your exam at any point if you are not conducting yourself properly and/or are suspected of committing an act in breach of the exam regulations.

Special circumstances

The CIOT recognises that some candidates sit their exam(s) in difficult circumstances and has a process in place which allows you to request special consideration if you feel that your performance in your exam(s) was affected by serious personal circumstances. This may include illness or close bereavement during, or immediately preceding, the exam period. It may also include a particular problem on the day of your exam that you experienced.

Please refer to the policy here:

www.tax.org.uk/special-considerations

2. WHAT TO EXPECT ON YOUR EXAM DAY

Entering the exam room

Familiarise yourself with the test centre address and allow plenty of time to get there. You must arrive at the test centre a minimum of 30 minutes before your exam start time, so that security checks can be completed. This will include an invigilator checking your identification before you enter the exam room.

You must follow the guidance given to you by test centre staff. You may be requested to wait outside – or in a waiting area – until they are ready to permit you into the exam room.

You will be directed to your exam room/computer at the appropriate time. Listen out for announcements.

Personal belongings

You must leave your personal belongings, including mobile phones/wallets, in the designated area indicated by an invigilator. See above regarding lockers and what you can take into the exam room with you.

You **must** turn off all electronic devices such as mobile phones, tablets and anything with an alarm. If any of your personal belongings make a noise during the exam, you will be asked to silence it and you will lose exam time.

Tax tables

You **will** be provided with a hard copy of the tax tables, which will be on your desk at the test centre when you sit down for your exam. Note – you are **not** permitted to take the tax tables with you when you leave the exam room.

Note paper

You will be provided with two pieces of paper that you may use to make notes during your exam. You may ask for more paper throughout your exam; raise your hand and wait for an invigilator.

This note paper will **not** be marked, and you cannot take it with you when you leave the exam room. Only answers submitted via Exam4 will be marked. You must leave the note paper on your desk at the end of the exam.

Administration procedures before the exam starts

An invigilator will check your ID on entry (or at your desk if appropriate). They will inform you which desk to sit at.

Once sat down, you should follow the exam set up process, as shown on the [Exam4 guidance videos](#).

If anything is incorrect, you should raise your hand to make the invigilators aware. Remember, you **must** have watched all the guidance videos and be familiar with how Exam4 works, along with all the exam procedures. The invigilators are not there to help you understand how to use the functions within Exam4, but to deal with any issues that arise during the exam.

During your exam

If you have any concerns about the exam room regarding activity that is affecting your exam attempt, raise your hand and make an invigilator aware.

The invigilator will do what they can to fix this, but there is only so much that they can reasonably do. It is important you report the issue as it is happening, so they have the opportunity to resolve it.

If you feel your exam attempt has been unduly affected, you should apply for [special consideration](#). Please ensure that an invigilator has recorded your issue on the invigilators report.

At the end of your exam

You **must** stop typing when an invigilator announces that it is the end of your exam time. It is your responsibility to keep track of your exam time, and you will be given a time warning when there is 10 minutes left of the exam. This is the only time warning you will receive.

Ending (and subsequently submitting) your exam using Exam4 is a very simple process and is clearly shown in the [guidance videos](#). You must familiarise yourself with how to do this before your exam day.

While within the test centre, you are still under exam conditions until notified otherwise by an invigilator or any other staff at the test centre.

You must exit the exam room, and then the test centre, as quietly and as considerately as possible. Be respectful of your fellow candidates who may still be completing their exam.

APPENDIX 1 – Pre-approved items allowed in the test centre room

You do **not** need to contact the CIOT, nor apply for special consideration, if your only requirement is to bring with you one of the pre-approved items below.

Please note that invigilators at the test centre have the right to inspect any items if they so wish. For example, an invigilator is entitled to ask to look inside a glasses case if a candidate wants to bring one into the exam room.

An invigilator has the right to ask for any item to be put in a locker if they have any suspicion of potential exam misconduct.

Pre-approved items – test centre accommodations

Items	Additional comments (if required)
Arm / shoulder sling	
Bandages	
Braces	Such as neck, wrist, leg, ankle
Cane	
Cough drops	
Crutches	
EpiPen	
Eye drops	
Eye patches	
Eyeglasses	See above regarding glasses case
Glucose tablets	
Ice pack	
Lip balm (chap stick)	
Inhaler	
Medical alert bracelet	
Non-electrical heating pad	
Nitroglycerin tablets	
Pillow / Lumbar support	
Surgical facemask	Candidate must show their face to the invigilator when having their ID checked
Tissues	
Walking boot casts	
Walker	
Wheelchair	

APPENDIX 2 – ID

Acceptable ID for all exams is limited to the following:

Original documentation must be presented, no photocopies or digital copies of documents.

ID that has expired within the last six (6) months can be accepted.

Current driver's licence card with photo and signature

- current valid (signed) full UK or country of original passport
- current valid (signed) national identity (ID) card
- current valid European Economic Area (EEA) member state ID card
- current full or provisional UK/EU photocard driving licence
- current residency permit issued by the Home Office
- current valid Citizen Card (accompanied by a credit/debit card as proof of signature)

If the candidate's registered name is different to that on the identity document, the candidate must present a marriage or deed poll certificate (or national equivalent for the country in which the candidate is sitting the exam).

For any of the above, a clear and legible photocopy can be presented only if it is accompanied by an official letter, issued in the last 12 months from a solicitor/the Home Office, stating where the original documents are and confirming the candidate's identity.

No other forms of identification will be accepted.