

Table of CTA Exemptions, current (2025) and proposed (2028)

Body	Qualification	Existing exemptions, 2025	Proposed exemptions, 2028
Association of Accounting Technicians (AAT)	Level 4 exam qualified	Accounting CBE	No change
Association of Chartered Certified Accountants (ACCA)	Exam qualified	Accounting CBE	No change
	Exam qualified, plus : Passed P6 Advanced Taxation (UK) or Advanced Taxation (ATX)	Awareness	Foundation
Advanced Diploma in International Taxation (ADIT)	Exam qualified and passed module 2.09 – UK	AdTech LCG	Tax Knowledge: Corporate Taxes
Association of International Accountants (AIA)	Exam qualified	Accounting CBE	No change
Accounting Technicians of Ireland (ATI)	Exam qualified	Accounting CBE	No change
Association of Taxation Technicians (ATT)	Exam qualified	Awareness	Foundation
		CBEs carried over – passes valid for 9 sessions	CBEs carried over – pass validity rule may change if move to maximum attempts policy
Chartered Institute of Management Accountants (CIMA)	Exam qualified	Accounting CBE	No change
Chartered Institute of Public Finance and Accountancy (CIPFA)	Exam qualified	Accounting CBE	No change
HM Revenue & Customs (HMRC)	BA (Hons) Professional Studies in Taxation (Corporation Tax) as part of HMRC training	AdTech LCG	Tax Knowledge: Corporate Taxes
	BA (Hons) Professional Studies in Taxation (Income Tax) as part of HMRC training	AdTech Individuals	Tax Knowledge: Income Tax and NIC
	BA (Hons) Professional Studies in Taxation (VAT) as part of HMRC training	AdTech Domestic Indirect Taxation	Tax Knowledge: VAT
	BA (Hons) Professional Studies in Taxation (Personal Taxes) as part of HMRC training	AdTech Human Capital	Tax Knowledge: Income Tax and NIC
Chartered Accountants Australia and New Zealand (CAANZ)	Exam qualified	Accounting CBE	No change

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The Institute of Chartered Accountants in England and Wales (ICAEW)	Exam qualified	Accounting CBE	No change
		Awareness	Foundation
Institute of Chartered Accountants India (ICAI)	Exam qualified	Accounting CBE	No change
Chartered Accountants Ireland (CAI)	Exam qualified	Accounting CBE	No change
	Exam qualified, plus: Passed the Northern Ireland tax papers, or Advanced Taxation (NI) FAE elective paper	Awareness	Foundation
Institute of Chartered Accountants in Scotland (ICAS)	Exam qualified	Accounting CBE	No change
		Awareness	Foundation
South African Institute of Chartered Accountants (SAICA)	Exam qualified	Accounting CBE	No change
Solicitor, SQE1	Exam qualified	Not recognised	Law CBE
Solicitor or barrister (qualified in the UK - LPC or equivalent) or Scottish advocate	Solicitor or barrister (qualified in the UK – LPC or equivalent) or (SQE1 and SQE2 exam qualified) or Scottish advocate	Law CBE	No change
		Awareness	Foundation
Overseas Qualifications	If you hold a qualification from a body which the Council of the CIOT recognises as being a similar body (to the CIOT) overseas, you will be considered for exemptions, at Council's discretion.		