



CTA Exam Regulations — October 2026 Examination Session

Change key

Yellow highlighting identifies wording added or changed for the October 2026 move from Exam4 to RM Assessment. Unhighlighted wording reflects the substance of the current published CTA examination regulations and candidate instructions.

Compliance

You must comply with these regulations when sitting the CTA examinations. Any breach will be reported to the CIOT, which may at its absolute discretion disqualify a candidate from all examinations sat and report the matter to the Taxation Disciplinary Board. All examination candidates are bound by the CIOT's ethical guidelines and must behave in an appropriate manner as a tax professional. **For the October 2026 session, CTA examinations will be delivered on screen using RM Assessment. You must also comply with the examination-specific instructions displayed in RM Assessment and with all instructions given by CIOT, test-centre staff or an authorised invigilator.**

Test centre

- You must arrive for each examination on the date and at the time shown in your Candidate Information email. You must print that email and bring it to the test centre for each examination.
- If you are more than 30 minutes late, you will not be admitted and will not be permitted to sit the examination. Candidates who arrive late ~~are not guaranteed~~ **will not usually be granted** additional time, and the lateness will be reported to CIOT.
- The exact examination timing, including any approved additional time, is stated in your Candidate Information email.
- You must comply with the health, safety and security policies of the test centre and must not remove materials supplied at the centre unless instructed otherwise.
- **RM Assessment will be pre-loaded on the test-centre device. You must use the device and workstation allocated to you and complete any identity, security and system checks directed by the invigilator.**

Identification

You must bring identification that includes both your photograph and signature, for example a passport or photocard driving licence. Your identification will be checked at the test centre. If you do not bring acceptable identification, you will not be allowed to sit the examination; there are no exceptions. If you have neither a passport nor a photocard driving licence, contact the Education Team as soon as possible to discuss suitable alternative identification.

Permitted and non-permitted personal items

- You may bring into the examination room only the personal items permitted in the Candidate Instructions. CIOT may change, amend or vary the permitted items.
- There is no dress code, but you must dress in a manner that is not offensive to others.
- Mobile phones and other communication devices must be switched off and left in your locker as directed. Digital devices, including smart watches, must not be used for timekeeping; a clock will be visible.
- You must not connect any personal device, storage media or accessory to the test-centre workstation or attempt to access unauthorised websites, applications, communications, artificial-intelligence tools or cloud storage.

Books, legislation and other examination materials

CTA examinations are closed book. You may not bring hard-copy materials into the examination room except where the Candidate Instructions expressly allow them. A hard copy of the Tax Tables will be provided. Where Online Legislation is permitted, you may use only the approved student service and your own valid login details. Access must be through the route made available on the test-centre device (which is the link contained within the RM examination software). No other website, subscription, document or digital resource may be accessed.

Before the examination

- You must read the current CTA regulations and Candidate Instructions and check the details in your Candidate Information email.
- You must read the published candidate guidance relating to the RM software and complete any required RM familiarisation or practice assessment before the examination.
- Any Exam4 installation, download or practice requirement in earlier guidance does not apply to the October 2026 CTA session.
- You must promptly notify CIOT of any discrepancy in your examination details or approved reasonable adjustments.

Starting and using RM Assessment

- Sign in only when instructed and confirm that the examination shown on screen is the examination you are registered to sit.
- Use only the functions, tools and resources made available or expressly permitted for your examination.
- Enter your answers in the response areas provided. When using the spreadsheet available, follow the on-screen instructions about recording and transferring workings.

- Monitor the on-screen timer and warnings. The examination will end when the permitted time, including any approved additional time, expires.
- Do not attempt to access, copy, alter, disable or interfere with RM Assessment, the workstation, security settings or another candidate's examination.

Conduct during the examination

- You must comply promptly with invigilator instructions and remain at your allocated workstation unless permission to leave is given.
- You must not communicate with, seek assistance from or provide assistance to another person.
- You must not copy, photograph, record, reproduce, retain or disclose examination content.
- You must not use another person's identity, login details or work, or permit another person to use yours.
- Attempts to circumvent RM Assessment or test-centre controls, or to access unauthorised functionality or content, may be reported and investigated as suspected misconduct.

Technical incidents and interruptions

If you experience a technical issue, immediately alert the invigilator and stop attempting to resolve it yourself. Follow the instructions given and resume only when authorised. The invigilator or centre will record the incident. Any request for special consideration must be made through the published process and within the stated deadline. Reporting an incident does not of itself guarantee additional time, a resit or another remedy.

Please note that special consideration applications will only be processed if received within the 14 day window following the examination and under no circumstances will special consideration requests be processed after the issue of the examination results.

Ending and submitting the examination

- Review your answers and submit the examination in accordance with the on-screen instructions. The version held in RM Assessment at the end of the permitted time will be treated as your submitted script.
- Follow the sign-out instructions and do not leave until authorised by the invigilator.
- Leave all centre-supplied materials at the workstation or return them as directed. Examination content and candidate responses must not be removed, retained or shared in any form.
- Exam4-specific installation, launch, file-naming, file-upload, recovery-code and manual script-submission instructions are withdrawn for the October 2026 CTA session.