



# CA CTA JOINT PROGRAMME PROSPECTUS 2022

A unique and efficient route for tax professionals who specialise in the tax affairs of Major Corporates or Owner-Managed Businesses to become a member of the ICAS and CIOT.



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# The Specialisms

The programme offers two specialisms – Taxation of Major Corporates or Owner-Managed Businesses.

Students will need to successfully complete the CA and CTA modules and examinations alongside the professional development, ethics and relevant professional experience components.

## TAXATION OF MAJOR CORPORATES

Students sit 12 of the 13 CA modules (excluding Test of Professional Skills: Taxation), the CTA Advanced Technical examination: Taxation of Major Corporates, plus the CTA Professional Responsibilities & Ethics Computer Based Examination. Students then choose from a CTA Advanced Technical examination, CTA Application and Professional Skills Case Study or CIOT ADIT examination. The full list of available

## TAXATION OF OWNER-MANAGED BUSINESSES

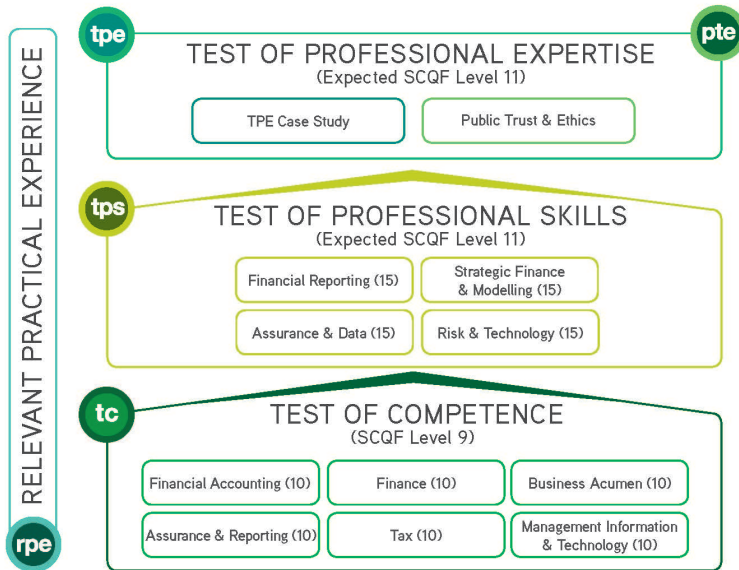
Students sit 12 of the 13 CA modules (excluding Test of Professional Skills: Taxation), the CTA Advanced Technical examination: Taxation of Owner-Managed Businesses, plus the CTA Professional Responsibilities & Ethics Computer Based Examination. Students then choose from a CTA Advanced Technical examination, CTA Application and Professional Skills Case Study or CIOT ADIT examination. The full list of available papers can be found in the exam structure on the next page.

# Structure

## CA Exam Modules

You are required to complete the 12 CA exam modules as listed opposite. You cannot sit your Test of Professional Expertise Case Study unless you have passed your CTA Specialism paper.

For further information on the CA qualification please contact ICAS by calling +44 (0) 131 347 0100 or visiting their website at <https://www.icas.com/>.



### CHOOSE ONE SPECIALISM PAPER

**TAXATION OF MAJOR CORPORATES**

Taxation of Major Corporates

**TAXATION OF OWNER-MANAGED BUSINESSES**

Taxation of Owner-Managed Businesses

### CTA Examinations

You are required to complete two CTA tax papers and one Computer Based Examination.

You first choose one of the two specialism papers. This will affect the options available for the second written paper.

The second tax paper is one from the list on the left. (Excluding the Specialist paper you have already taken.)

For the ADIT papers please see page seven.

COMPULSORY

**COMPULSORY COMPUTER BASED EXAMINATION**

Professional Responsibilities & Ethics

CHOOSE ONE PAPER

**CTA ADVANCED TECHNICAL**

- Taxation of Individuals
- Taxation of Owner-Managed Businesses
- Inheritance Tax, Trusts & Estates
- Taxation of Major Corporates
- Human Capital Taxes
- Domestic Indirect Taxation
- Cross-Border Indirect Taxation

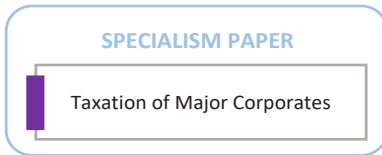
**CTA APPLICATION AND PROFESSIONAL SKILLS**

- Taxation of Individuals
- Taxation of Larger Companies and Groups
- Inheritance Tax, Trusts & Estates
- Taxation of Owner-Managed Businesses
- VAT & Other Indirect Taxes
- Human Capital Taxes

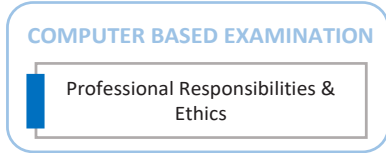
**ADIT**

- Module 2.09 – Advanced International Taxation Option – United Kingdom
- Module 2.09 – Advanced International Taxation Option – United States

## Example One – Taxation of Major Corporates Route



As I have chosen the Taxation of Major Corporates Route my specialism paper is the Taxation of Major Corporates paper. Once I have passed this paper then I can attempt my CA TPE case study module.



Before I can book my final CTA tax paper I need to pass my Professional Responsibilities & Ethics Computer Based Examination.



For my final CTA tax paper, I can choose any paper except for the CTA Advanced Technical paper: Taxation of Major Corporates as this was my specialism paper. I decide to sit the CTA Advanced Technical paper: Taxation of Owner-Managed Businesses.

Once I have passed these three examinations I am CTA exam qualified. If I have completed the CA examinations and meet the CIOT membership experience requirement, I would be eligible to apply for membership of the CIOT.

## How to Register

To join the CA CTA Joint Programme you need to first register as an CA student with ICAS.

Students can find more information about the CA/CTA pathway at: [CA/CTA Pathway](#) or [CA/CTA FAQs](#)

Students can also find out more information or how to register for this route by contacting: [students@icas.com](mailto:students@icas.com).

When you have received your CA student number you can then complete your registration with the CIOT via our website, here: <https://www.tax.org.uk/studentregistration>. You need to provide your CA student number in order to register.

## Registration Deadlines

You need to be a registered student for at least four months before you are allowed to enter for an examination. So you should usually be registered by 31 January for the examination in the following May and 30 July for the examination in November.

Once you have been accepted as a student you will next need to enter for your examinations. The exam entry deadlines can be found on [page 7](#).

## Tuition *Please note that these are listed alphabetically.*

### Owner-Managed Businesses and Taxation of Major Corporates

Online, distance and classroom study is available.

- BPP Professional Education  
Tax Course Manager  
Aldine House, Aldine Place  
142-144 Uxbridge Road  
London W12 8AW  
T: +44 (0)20 8746 4150  
E: [tax@bpp.com](mailto:tax@bpp.com)  
W: [www.bpp.com](http://www.bpp.com)
- Kaplan Financial  
Student Services  
5th Floor, Chancery Place  
50 Brown Street  
Manchester M2 2JG  
T: +44 (0)161 259 7400  
E: [studentservices@kaplan.co.uk](mailto:studentservices@kaplan.co.uk)  
W: [www.kaplanfinancial.co.uk/tax](http://www.kaplanfinancial.co.uk/tax)
- Tolley Exam Training  
Naina Shah  
LexisNexis  
30 Farringdon Street  
London EC4A 4HH  
T: +44 (0)20 3364 4500  
E: [examtraining@lexisnexis.co.uk](mailto:examtraining@lexisnexis.co.uk)  
W: [www.tolley.co.uk/cta](http://www.tolley.co.uk/cta)

# Examination Key Information

## CTA Tax Examination Papers

### Duration

Each paper will last for three hours and 30 minutes.

### Cost

The Advanced Technical tax paper will cost £185.

The Application and Professional Skills tax paper will cost £230.

### Pass Mark

You are required to achieve 50 out of 100 marks (50%) for the Advanced Technical examinations.

If you choose to sit Application and Professional Skills you will be assessed across your answer as a whole for structure and for competence in a number of broad topics for the following skills:

- Identification and application and relevant advice and substantiated conclusions.

A pass or fail grade will be awarded.

### Example Papers

There are examples of previous papers alongside suggested solutions and examiners' comments on our website, here: <https://www.tax.org.uk/pastpapers>

### How to Enter

You can enter for your CTA tax papers on our website, here: <https://www.tax.org.uk/examentry>

If you are a current student the deadline to book the May examination is the end of February. For the November session exam entry closes at the end of August.

If you have not registered as a student please see the registration deadlines on [page 6](#) as you will need to have registered at least four months before an exam session.

## Study Materials

You can purchase study materials for the CTA tax papers from a course provider. You can see a list of the course providers on [page 6](#).

### Validity

Once passed a tax paper is valid for seven examination sessions.

## ADIT Examination Paper

### Duration

The paper will last for three hours and fifteen minutes.

### Cost

The ADIT paper will cost £195.

### Pass Mark

You are required to achieve 50 out of 100 marks (50%).

### Example Papers

There are examples of previous papers alongside suggested solutions and examiners' comments on our website, here: <https://www.tax.org.uk/adit/past-papers>

### How to Book

You can book your ADIT tax papers on our website, here:

<https://www.tax.org.uk/adit/exam-entry>

If you are a current student the deadline to book the June examination is the end of February. For the December session exam entry closes at the end of September.

## Study Materials

You can purchase study materials for the ADIT paper from a course provider. You can see a list of the course providers on our website, here: <https://www.tax.org.uk/adit/course-providers>

### Validity

Once passed a ADIT paper is valid for ten examination sessions.

# Examination Key Information continued

## Professional Responsibilities & Ethics Computer Based Examination (CBE)

This CBE must be passed before you sit your final CIOT tax exam.

### Duration

The CBE will last for one hour.

### Cost

Each sitting of the CBE will cost £92.

### Pass Mark

You are required to achieve 30 of the 50 total marks available.

### Example Papers

You can try a sample CBE on the website, here: <https://www.tax.org.uk/cbes>

### How to Book

You can apply to sit your CBE, here: <https://www.tax.org.uk/booking-cbes>

### Study Materials

You can purchase the latest version of the 'Professional Responsibilities & Ethics for Tax Practitioners' manual on our website, <https://ciot.myshopify.com/>, at a cost of £50 plus postage and packaging. The syllabus for the Professional Responsibilities & Ethics examination is entirely drawn from this manual.

### Validity

Professional Responsibilities & Ethics CBE passes are valid for nine examination sessions.

For those students who sit and pass from December to May inclusive, the first session for which it will be valid will be the following November. For example if a pass was gained on 20 February 2019 it will be valid up to and including November 2023.

# Frequently Asked Questions

If you have a question that is not included here, contact us at [education@ciot.org.uk](mailto:education@ciot.org.uk).

## About the Programme

### How is the Joint Programme different from studying the CTA, once qualified as an ICAS Chartered Accountant?

Under the sequential route to qualification of both ICAS and CIOT, you undertake the CA by successfully completing 3-5 years practical work experience and 12 accountancy, finance and business modules. Once you become a CA you then register as a CIOT student, complete the CTA qualification and apply for membership of the CIOT.

The Joint Programme enables you to study the CA and CTA qualifications simultaneously and to sit two less examinations.

### Will I still gain two qualifications?

The membership requirements for both ICAS and CIOT remain the same regardless of the chosen specialism and you will be able to use the designatory letters CA and CTA.

### How long does it take to complete the Joint Programme?

It is anticipated that it will take three to four years to complete the Programme. This does depend on workload, scheduling of courses, study and exam results.

### Can an employer offer both the Joint Programme and the more traditional, sequential route to the ACA and CTA qualifications?

Yes, there is complete flexibility for all employers.

### Do students have to work in a tax role?

The Joint Programme assumes that you will be in a tax role, gaining practical experience of the taxation of the chosen specialism.

## Studying on the Joint Programme

### Who can join the Joint Programme?

The only requirement that is needed to join the Joint Programme is a current student registration with ICAS.

### Can current CA or CTA students join the Joint Programme?

If you are an CA student you can join the Joint Programme if you have not yet completed the Test of Professional Skills: Taxation module. If you are a CIOT student you can join the Joint Programme provided you have not yet passed two CTA Advanced Technical Papers. Members of either body are not eligible to join the Joint Programme.

### Can I sit the three other CA Tests of Professional Skills before attempting my CTA Specialism paper?

Yes. It is only the CA Test of Professional Expertise you cannot sit until you have attempted your CTA specialist paper.

### How I sign up to the Joint Programme?

You must be registered as an CA student before you can apply for the Joint Programme. Your CA student number must be submitted to the CIOT to register onto the Joint Programme.

### What fees are involved?

You must pay the appropriate ICAS and CIOT fees for student registration and exams. In 2021 registration as a CIOT Joint Programme student costs £220. Each CTA Advanced Technical tax paper will cost £180, the Application and Professional Skills paper (if chosen) will cost £225 and (if chosen) the ADIT paper will cost £195. The Computer Based Examination in Professional Responsibilities & Ethics will cost £90.

### Is there a time limit for students on the Joint Programme?

To gain membership of the CIOT via the Joint Programme, you must complete the exam requirements

# Frequently Asked Questions continued

If you have a question that is not included here, contact us at [education@ciot.org.uk](mailto:education@ciot.org.uk).

## Structure of the Joint Programme

### How many exams do I have to pass?

You are required to complete 11 of the 12 CA modules (excluding Test of Professional Skills: Taxation), your specialism paper, plus the CTA Professional Responsibilities & Ethics Computer Based Examination. You then choose from a CTA Advanced Technical examination, CTA Application and Professional Skills Case Study or CIOT ADIT examination. The full list of available papers is on [page 4](#).

### Is there an order that I have to take the exams in?

You must sit your CTA specialism paper before you can attempt the CA Test of Professional Expertise. You must sit your Professional Responsibilities & Ethics CBE before you register for your final CIOT tax paper.

### What is the format of the Computer Based Examination in Professional Responsibilities & Ethics?

The Computer Based Examination in Professional Responsibilities & Ethics is one hour in length and made up of two different question types:

1. Multiple choice questions – where you will be required to identify one correct response from a choice of four.
2. Multiple response questions – where you will be required to identify several correct responses from choice of up to six.

Each question type is worth one mark.

You will be allocated 50 questions to answer within the hour permitted. At least 30 of the responses to the questions must be correct to pass. The questions will be randomly selected before you start the test and therefore each examination will be unique.

A short section will be provided before the start of the hour-long Computer Based Examination in order to allow you to familiarise yourself with the format of the examination.

# Extra Time and Alternative Arrangements in the Examinations

If your personal circumstances are such that it takes you longer to read or write than is normally allowed for in an examination and you require additional time or alternative arrangements than the usual, you need to complete a form in order for your requirements to be individually assessed and submit this, together with medical documentation (as up-to-date as possible), to support your application.

Applications can only be considered if they are submitted using the extra time application form. Please contact the Education Team ([education@ciot.org.uk](mailto:education@ciot.org.uk)) to complete the relevant form. Even if you have previously been granted extra time or alternative arrangements you must contact us to confirm that you still require extra time or alternative arrangements in subsequent examination sittings.

This form must be submitted before the closing date of the examination you intend to sit.

# Mitigating Circumstances and Special Consideration

The CIOT recognises that you may sit your examination in difficult circumstances and has a process in place which allows you to request special consideration if you feel that your performance in your examination(s) was affected by serious personal circumstances (such as illness or close bereavement over or immediately preceding the examination period or if you experienced a particular problem on the day of your examination).

Please refer to the policy below for more information:

If you decide to proceed with your examination(s) even though you believe that your performance will be affected, you should notify the CIOT within two weeks after sitting the examination(s) so that this may be noted for the review by the Examination Committee. The report must be made in writing by you (e-mail is preferred), with medical confirmation or other evidence if appropriate.

All reports of serious personal circumstances will be considered by the Examination Committee, who may consult others as they see fit.

An awareness of your serious personal circumstances will not necessarily result in additional marks being awarded. The decision for the award of additional marks lies solely at the discretion of the Examination Committee.

No report of serious personal circumstances submitted after the publication of the results will be considered.

## Professional Responsibilities & Ethics

If any problems arise during the sitting of the Professional Responsibilities & Ethics examination you should notify the exam supervisor at your chosen test centre. You should then report the matter to the CIOT within two weeks of the date of your exam. Further information on rescheduling the Professional Responsibilities & Ethics exam can be found on our website, <https://www.tax.org.uk/cbes>.

## Withdrawal from the Examinations

The policy regarding CTA examination withdrawal, deferral and refunds, including the fees which may apply, depend on the timing of the application for withdrawal and the reasons for the request.

### How to defer your exam?

There may be a small admin fee to defer your exam, depending on when you submit your request:

#### Free deferral

You have until 14 days after the exam entry closing date (or 14 days after the late exam entry closing date if you paid the late entry fee) to defer your exam entry to the next session, free of charge. Exam entries will only be deferred by one session.

To apply for a free deferral, please see here:  
<https://www.tax.org.uk/withdrawal>

#### Paid deferral

You have until two days (48 hours) before your exam entry start time to defer your exam entry to the next session, subject to a £15 admin fee (if you are deferring multiple exams, you only have to pay this admin fee once). Exam entries will only be deferred by one session.

To apply for a paid deferral, please see here:  
<https://www.tax.org.uk/withdrawal>

Requests submitted later than 48 hours before your exam start time will be rejected.

## Cancel your exam entry

If you no longer want to sit the exam, you can cancel your booking at any point, but you may lose the exam entry fees you have paid. Before cancelling, you should carefully consider whether to defer your entry instead.

The guidance below explains how to cancel your exam entry, based on whether you paid for your entry, or your employer is paying for your entry.

### If you wish to have a refund

To claim a refund for your booking, minus a £15 admin fee, you must request your refund within 14 days of completing your exam booking. The £100 late entry fee is not refundable.

Further information and guidance on withdrawing from the written examinations, including frequently asked questions, can be found online:

<https://www.tax.org.uk/withdrawal>

## CBEs

Should you fail to have any acceptable identification with you at the CBE centre then you will not be able to sit your CBEs. If any problems arise during the sitting of any of the CBEs you should notify the exam supervisor at your chosen test centre. You should then report the matter to the CIOT within two weeks of the date of your exam. Further information on rescheduling the CBE can be found on our website, <https://www.tax.org.uk/cbes>

## Membership

To become eligible for membership, students must pass all components of the Joint Programme examinations with ICAS and CIOT.

After passing the examinations, admission as a member of the Chartered Institute of Taxation carries the entitlement to describe yourself as a Chartered Tax Adviser and to use the designatory letters 'CTA'. Admission is dependent upon demonstrating three years' relevant recent professional experience in UK taxation.

Applications for membership should be made within 18 months of notification of successful completion of the examinations. Late applicants, and those who apply for re-admission if their membership has lapsed, are required to complete a special application form and also to meet certain other conditions. Membership applications are made online through the CIOT website:

<https://www.tax.org.uk/members>

## Branches Network

There are 40 branches run by members and supported by the Institute's Membership & Branches Committee. Each branch has its own committee and organises its own programme of evening meetings, conferences and social events. They provide an effective means for members to keep up to date with changes in tax law and practice, and to exchange views and discuss tax problems.

United Kingdom	
Aberdeen	Leeds
Birmingham & West Midlands	London
Bristol	Manchester
Commerce & Industry Group	Merseyside
Cumbria & South West Scotland	Mid-Anglia
East Anglia	North East England
East Midlands	Northern Ireland
Edinburgh	Scottish Borders
Essex	Severn Valley
Glasgow	Sheffield
Guernsey	Somerset & Dorset
Hampshire	South London & Surrey
Harrow & North London	South Wales
HMRC	South West England
Isle of Man	Suffolk
Jersey	Sussex
Kent	Thames Valley

International	
Asia Pacific	Hong Kong
Australasia	North America
European	Middle East & North Africa

## Benefits of Membership

- the right to describe yourself as a Chartered Tax Adviser
- the status attaching to membership of a professional body dealing solely with the subject of taxation
- use of the descriptive letters CTA for Members or CTA (Fellow) for Fellows
- use of the Chartered Institute of Taxation's badge
- the monthly journal 'Tax Adviser' which includes articles, current tax notes, digests of tax cases and news from the Institute
- an annotated copy of the annual Finance Act
- an annotated copy of other tax Acts as Council may decide appropriate
- CCH news service for CTA members (weekly email update)
- opportunity for attendance at the Institute's biannual update conference and one-day conferences
- opportunity for participation in online technical and social activities organised by the branches
- discounts on a range of publications and courses
- a counselling service to assist members experiencing difficulties (not a technical helpline)
- opportunity to gain direct access to tax counsel
- an entry in the on-line Directory of Chartered Tax Advisers



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