







		KNOWLEDGE LEVEL 2028						ADVANCED TECHNICAL 2028				
		Income Tax & NIC	Inheritance Tax Trusts and Estates	CGT & Stamp Taxes	Corporation Tax	VAT		Taxation of Individuals	IHT Trusts and Estates	Taxation of Owner Managed Businesses	Taxation of Larger Companies & Groups	Indirect Tax
<b>Sundry Matters</b>												
Enterprise Investment Scheme												
Seed Enterprise Investment Scheme												
High Income Child Benefit Charge												
Tax Relief for Social Investments												
Venture Capital Trusts												
Relief for interest paid												
Gift Aid												
Pension contributions												
Pension schemes from the perspective of the employer (FA 2004 Part 4)												
Auto-enrolment												
Losses on disposals of shares												
Jointly held property												
Anti-avoidance - transactions in securities												
Anti-avoidance - transfer of assets abroad												
Pre-owned assets												
Residence of trusts and deceased estates												
Taxation of income/distributions of trusts (excluding non-resident trusts, mixed trusts, vulnerable trusts)												
Taxation of income and distributions of trusts (excluding s.481 ITA 2007 income, annuities loans to acquire property)												
Taxation of income received from trusts (basic principles)												
Taxation of income and distributions of trusts (detail)												
Interaction with CGT												
Construction Industry Scheme												
National Minimum Wage/Living Wage												
Apprenticeship Levy												
Annual Tax on Enveloped Dwellings (ATED) - main rules only												
<b>NATIONAL INSURANCE</b>												
Class 1												
Classes 1A and 1B												
Class 1 annual maxima												
Class 4												
Class 4 annual maxima												
Internationally mobile employees - NI38												
<b>CAPITAL GAINS TAX (CGT) AND CORPORATION TAX ON CHARGEABLE GAINS (CTCG)</b>												
Administration												

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Enterprise Investment Scheme												
Seed Enterprise Investment Scheme												
Venture Capital Trusts												
Miscellaneous (s.151E TCGA 1992)												
<i>Excluded: Sections 109, 112, 116A, 116B, 118-120, 124, 140E-140L, 142A, 143, 146-149, 150, 151, 151BA-151D, 151F-151Y TCGA 1992</i>												
<b>Transfer of Business Assets</b>												
Replacement of business assets (freehold land only with full reinvestment of proceeds)												
Replacement of business assets (basic provisions only excluding partial use, multiple trades, parking, non-residents)												
Replacement of business assets (detail)		X										
Stock in trade												
Transfer of a business to a company (i.e. incorporation relief)												
Gifts of business assets (only shares in unquoted trading companies with no investment assets; excluding sales at undervalue)												
Gifts of business assets (basic provisions only excluding sales, agricultural property, non-business use, investment assets)												
Gifts of business assets (detail)												
Gifts to settlor interested trusts (basic provisions only excluding clawback and interaction with PPR)												
Gifts to settlor interested trusts (detail)												
Business Asset Disposal Relief (basic provisions, EMI and trust qualification rules, but excluding: cessation trade, associated disposals, reorganisations, dilution)												
Business Asset Disposal Relief (detail)												
Investors' relief (identification of qualifying assets and rate only)												
Investors' relief (detail)												
<i>Excluded: Sections 162B-162C, 163-164N TCGA 1992</i>												
<b>Companies</b>												
Groups and transactions within groups												1
Losses attributable to depreciatory transactions												1
Pre-entry gains												1
Companies leaving groups												1
Anti-gain buying												1
Assets subject to EU exit charges												1
Non-resident and dual resident companies												1
Recovery of tax otherwise than from taxpayer company												1
Demergers												1
Substantial shareholding exemption - basic principles only												1
Substantial shareholding exemption												1
<i>Excluded: Sections 182-184, 194-221 TCGA 1992</i>												
<b>Other Property, Businesses, Investments etc</b>												
Private residences for individuals (basic rules for actual occupation only and excluding topics tested at Knowledge Level)		X										
Private residences (basic rules for individuals only excluding multiple buildings, spouses, divorce, non-residents, disabled)							X					

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Private residences (basic rules for PRs and trusts only excluding multiple buildings and non-residents)												
Private residences		X										
Employee share ownership trusts, SIPS, Employee-ownership trusts, Registered Pension Schemes												
Employee ownership trusts in the context of retirement/succession planning												
Share schemes												
Leases of land (excluding grant of short lease out of short lease)												
Leases of land and other assets												
Part disposals of land												
Compulsory acquisition												
Joint interests in land												
Debts												
Gifts of non-business assets (basic rules only excluding non-residents and interaction with inheritance tax) gift relief for non-business assets - section 260												
Charities and gifts of non-business assets (detail)												
Works of art												
Chattels (excluding sets) and passenger vehicles exemptions		X										
Chattels and passenger vehicles exemptions												
Excluded: Sections 248D, 249, 250, 255A-255E, 256A-256D, 257A, 261A-261H, 263AZA-271J TCGA 1992												
<b>Supplemental</b>												
Supplemental matters (s.272, 280, 281 and 286 TCGA 1992 only)												
Supplemental matters contained in s.272 to s.291 TCGA 1992												
Post transaction valuations												
Marren v Ingles, Zim Properties, ESC D33												
Excluded Sch 2, Sch 3, Sch 4, Sch 5AAA, Sch 5AZA, Sch 7AD, Sch 7B												
<b>CORPORATION TAX</b>												
<b>Accounting Standards</b>												
Impact of accounting standards on taxable profits								X				
Deferred tax												1
												1
<b>Administration and Computation of Liability</b>												
Corporation tax self-assessment system - payment and filing dates		X										
Corporation tax self-assessment system								X				
Calculation of liability in respect of profits excluding foreign currency		X						X				
Calculation of liability in respect of profits												1
Companies with small profits (ADTEC OMB - single company only)		X						X				
Loss relief (KL CT - post 2017 trade losses, property losses, OMB post 2017 losses)								X				
Group relief (KL CT - excluding consortia and losses within a worldwide group)									X			
Charitable donations relief		X						X				
Restrictions on obtaining certain deductions - i.e. the deductions allowance (CTA 2010 Part 7ZA but excluding ss269ZFB-269ZQ)												1
												1

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Transfer pricing and advance pricing agreements - basic principles only					X							
Transfer pricing and advance pricing agreements												
Hybrid mismatch												
Patent Box Regime - basic principles												
Corporate interest restriction												
Joint ventures												
Deduction of income tax												
International movements of capital												
Diverted Profits Tax												
Multinational Top Up Tax												
Domestic Top Up Tax												
Notification of uncertain tax treatment												
IR35												
<b>CAPITAL ALLOWANCES - post April 2010 rules only will be examined</b>												
Part 1 CAA 2001 - Introduction		X										
Introduction (ss1-10, but excluding ss5 and 9)			X									
Introduction (ss1-10, but excluding ss1A and 9)				X								
Introduction (ss1-10)												
Part 2 CAA 2001 - Plant and machinery allowances		X										
Introduction (s11)				X								
Introduction (ss11 - 14, but excluding s13A)					X							
Introduction (ss11 - 14)						X						
Qualifying activities (s15)		X										
Qualifying activities (ss15 - 20)			X									
Qualifying expenditure (ss21 - 24) - basic principles only				X								
Qualifying expenditure (ss21 - 38ZA, but excluding ss34-38 below)					X							
AIA qualifying expenditure (ss38A - 38B)						X						
First year qualifying expenditure (ss39, 45D-DB, 45E, 45EA, 50)							X					
First year qualifying expenditure (ss39, 45D-DB, 45E, 45EA, 50)								X				
First year qualifying expenditure (s39 - 51, but excluding ss45F-G below)												
Annual Investment Allowance (ss51A and 51L-51N)		X										
Annual Investment Allowance (ss51A - 51N)			X									
First year allowances (s52)				X								
Prevention of double relief (s52A)					X							
Other allowances and charges (ss53-59 and 60-66A)						X						
Special balancing charge (ss59A - 59C)							X					
Hire purchase etc and plant provided by lessee								X				
Long funding leases									X			

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Proposed syllabus grid for CTA - first exam May 2028		FOUNDATION 28	KNOWLEDGE LEVEL 2028					ADVANCED TECHNICAL 2028					
			Income Tax & NIC	Inheritance Tax Trusts and Estates	CGT & Stamp Taxes	Corporation Tax	VAT	Other Indirect Taxes	Taxation of Individuals	IHT Trusts and Estates	Taxation of Owner Managed Businesses	Taxation of Larger Companies & Groups	Indirect Tax
Dispositions that are not transfers of value													
Transfers of value (s.3(1), (2) and s.4 IHTA 1984)		X											
Transfers of value (detail)													
Deemed transfers of value (close companies s.94 and s.98 IHTA 1984 only)													
Chargeable transfers (s.2 IHTA 1984)		X											
<b>Occasions of Charge and Calculation of Tax Liability</b>													
Lifetime transfers (PETs and CLTs) - gifts to individuals and discretionary trusts only; donee only pays tax			X										
Lifetime transfers (PETs and CLTs) including transfers on same day and in same year		X											
Charge on death (death within seven years of lifetime transfers - free estate only excluding 14-year cumulations)													
Charge on death (death within seven years of lifetime transfers and free and settled estate)			X										
Rates (basic rules only - NRB, RNRB (no taper), 20% and 40% only)				X									
Rates (NRB, TNRB, RNRB, TRNRB, DA (in principle), 20%, 40%, 36% (in principle - main component only))					X								
Rates (detail)						X							
Taper relief and tax paid in lifetime			X				X						
<b>Exempt Transfers</b>													
Exemptions (spouse/civil partner, annual and charity exemptions only)				X									
Exemptions					X								
Conditional exemptions						X							
Allocation of exemptions							X						
<i>Excluded: s.26A - s.29A, Sch 4, Sch 5, Sch 6 IHTA 1984</i>								X					
<b>Settled Property</b>													
Preliminary provisions													
Qualifying interests in possession (pre-2006 interests and IPDI only) - definition and tax treatment													
Interests in possession, reversionary interests and settlement powers (detail, including settled excluded property)				X									
Relevant property trusts (including BPR/APR but excluding added property, same day additions, excluded property)					X								
Special types of trust - BMT and 18-25 trusts only (definitions and outline treatment only)						X							
Relevant property trusts (detail) including s.80 - s.84 IHTA 1984							X						
Special types of trust - BMT and 18-25 trusts, protective trusts and disabled persons trusts (detail)								X					
<i>Excluded: Sections 46A, 46B, 54A, 54B, 55A, 57A, 70, 72, 73, 74, 74A - 74C, 75A, 76-79A, 86 and 87 IHTA 1984</i>									X				
<i>Excluded: Pre 27 March 1974 settlements</i>										X			
<b>Reliefs</b>													
Business property relief (sole traders, unquoted shares and simple 2-year rule only)			X										
Business property relief (excluding replacement property, successive transfers and replacement property on clawback)				X									
Business property relief (detail)					X								
Agricultural property relief (excluding replacement property, successive transfers and replacement property on clawback)						X							
Agricultural property relief (detail including main provisions for corporate farmers)							X						
Woodlands relief								X					
Transfers in the seven years before death									X				
Successive transfers - basic calculation with basic understanding of s.211 IHTA 1984 only										X			



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Interaction with capital gains tax												
<b>STAMP DUTY</b>												
Stock transfer forms - sale of shares for cash with simple calculation of liability only	X											
Chargeable instruments and circumstances												
Territorial scope			X									
Exemptions for de minimis consideration, non-sale transactions and loan notes			X									
Exclusions and exemptions (including group relief, takeover relief and reliefs for reconstructions and partitions)			X									
Calculation			X									
Liability, due dates, interest and penalties			X									
Administration - adjudication, electronic stamping			X									
<i>Excluded: depository receipts and clearance services</i>			X									
<b>STAMP DUTY LAND TAX (OR SCOTTISH LBTT AND WELSH LTT EQUIVALENTS)</b>												
Note: Candidates may choose whether to answer questions by reference to SDLT or LBTT or LTT												
Sale of freehold land for cash and calculation of tax at standard rates only	X											
Land transactions - acquisitions and chargeable interests (excluding sub-sales and exchanges involving minor interests)												
Chargeable consideration (excluding annuities, works and employee services)			X									
Calculation of tax (excluding detailed rules on leases (Sch 17A FA 2003) and partnerships)			X									
Exemptions for non-sale transactions; due dates for submission of returns and payment of tax; penalties			X									
Schedule 3 FA 2003 exemptions			X									
Sale and leaseback relief			X									
Relief for first-time buyers			X									
Group relief and reconstruction or acquisition relief			X									
Relief for incorporation of limited liability partnership			X									
Charities relief			X									
Returns and other administrative matters (basic rules)			X									
Liability for and payment of tax (basic rules)			X									
Penalties			X									
Application of provisions, supplementary provisions and interpretation			X									
<i>Excluded topics: alternative finance transactions, anti-avoidance in s.75A FA 2003, error/mistake claims, discovery, provision of information, determinations and special tax sites</i>			X									
<b>VAT</b>												
<b>Scope of VAT and the Charge to Tax</b>												
Taxable person	X											
Business/economic activity	X											
Transactions within the scope of VAT (i.e. supplies and importations)	X											
Transactions within the scope of VAT (i.e. supplies, importations, and intra-Community acquisitions (NI))	X											
Territorial scope of VAT							X					

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VAT rates	X					X						1
<b>Taxable Person</b>						X						1
Business and non-business activities						X						2
Employment status						X						1
Agents and principals						X						2
Single taxable persons (VAT groups)						X						1
Public bodies and other similar bodies						X						2
Occasional business activities						X						1
Occasional intra-Community supplies of new means of transport (NMTs) (NI)						X						2
<b>Supply and Consideration</b>						X						1
Meaning of supply						X						1
Meaning of consideration						X						1
Single v multiple supplies						X						1
Supply of goods v supply of services						X						1
Deemed supplies						X						1
Deemed intra-Community supplies (NI)						X						1
Self-supplies						X						2
Transfers of Going Concern (TOGCs) and other non-supplies						X						1
Face-value vouchers						X						2
Outputs and output tax						X						1
<b>Valuation</b>						X						1
Value of supplies - general provisions (s.19 VATA 1994)						X						1
Value of supplies - specific provisions (Sch. 6 VATA 1994)						X						1
Bad debt relief						X						1
Valuation of intra-Community supplies and acquisitions (general and special provisions (NI)						X						1
Valuation on importation (s.21 VATA 1994)						X						1
<b>VAT Registration</b>						X						1
Registration and deregistration						X						1
Group registration						X						1
Divisional registration						X						2
Registration of partnerships						X						1
Registration of unincorporated bodies						X						1
Registration of a personal representative						X						2
HMRC's powers to combat disaggregation of businesses						X						1
Registration of non-established businesses						X						1
Registration of suppliers of electronically-supplied services (Sch.3A, Sch 3B and Sch 3BA VATA 1994)						X						1

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Fiscal warehousing													
Fulfilment house due diligence scheme													
<b>Accounting and Administration</b>													
Accounting and record keeping requirements													
Appeals and reconsiderations		X											
Assessments													
Claims for overpaid/underclaimed VAT													
Criminal offences													
Penalties													
EC sales lists (NI)													
Intrastat declarations (NI only to 2025)													
Invoicing and other accounting documentation													
Payments on account			X										
Person liable to pay/account for VAT													
Special VAT accounting schemes (flat-rate scheme only)													
Special VAT accounting schemes (e.g. margin schemes, flat-rate scheme)			X										
Special accounting scheme for suppliers of electronically-supplied services (Sch.3A, Sch 3B and Sch 3BA VATA 1994)													
Tour operators margin scheme													
Unjust enrichment													
VAT returns			X										
VAT representatives													
Error-correction procedures													
<b>Miscellaneous</b>													
Anti-avoidance provisions including construction services													
Missing Trader Intra-Community Fraud (NI)													
European Union law (Regulations, Directives, and ECJ case law)													
Extra-Statutory Concessions													
HMRC powers in respect of VAT													
Investigations													
VAT recovery on employee benefits and expenses													
Mutual assistance regime													
Notification of uncertain tax treatment													
<b>Application in Specific Circumstances</b>													
Acquisitions, disposals and other corporate transactions													
Charities and other non-profit making bodies													
Works to immovable property													
DIY house builders													
Farmers													

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Financial services								X					1
Government departments, local authorities and other public bodies													2
Insolvency and liquidations													2
Insurance													1
Partnerships/LLPs								X					1
Transactions in immovable property								X					1
Intra-community trade (NI)													1
<b>CUSTOMS DUTIES</b>													
Scope of Customs Duties													
Types of Duty													X
Customs territory/union													X
Customs debtor													X
Entry into free circulation													X
Prohibitions and restrictions													
Legislative framework in the UK													X
Delivery terms (Incoterms)													
<b>Tariff Classification and Rate of Duty</b>													
Rules of classification													X
Origin													X
Preference													X
Tariff quotas and tariff suspension													
ADD / CVD / Safeguard Duty													
<b>Customs Valuation</b>													
Valuation methods													X
Interaction with valuation for VAT purposes													X
Special procedures:													
Storage													X
Specific use													
Processing													X
Transit													
<b>Reliefs</b>													
Inherited goods relief													
Personal import reliefs and allowances													X
Returned goods relief													X
Importation for onward despatch to another member state (NI)													

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Other duty reliefs including temporary admission								X				
<b>Accounting and Administration</b>												
Accounting and record-keeping requirements												
Appeals and reconsiderations								X				
Authorised Economic Operator								X				
Documentary and evidential requirements								X				
Guarantees, Duty deferment and SIVA								X				
Duty deferment arrangements								X				
Guarantees under the UCC, including individual, comprehensive, reductions and waivers. Guarantees for actual and potential debts. (NI)												
Import entry declaration and procedures												
Simplified procedures - CFSP (SDP and LCP)												
Simplified Customs Declaration and Entry In The Declarant's Record (EIDR)												
Single Administrative Document												
Safety Security Declarations												
Trader Support Service (declaration process when moving goods between Great Britain and NI, or bringing goods into NI from outside the UK.)												
<b>Common Agricultural Policy (NI)</b>												
Common Agricultural Policy import charges												
Import controls, licences & processes												
Exports - licences and refunds												
<b>Exports</b>												
Export controls												
NES												
Export procedures - LCP, SDP and DEP												
Export evidence and VAT												
<b>Transit and Storage</b>												
Temporary storage facilities												
ATA Carnets & TIR												
<b>Union Customs Code (including implementing and delegated regulations) - items not elsewhere specified (NI)</b>												
Transitional arrangements including IT transition												
Centralised clearance												
Self assessment												
Fulfilment House Due Diligence Scheme												
Freeports												
<b>INSURANCE PREMIUM TAX</b>												

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<b>Scope of IPT and the Charging Provisions</b>													
Charge to Insurance Premium Tax													
Meaning of "insurance"										X			
Taxable and non-taxable contracts										X			
Place of risk										X			
Meaning of "premium" and "fees"										X			
Chargeable amount										X			
<b>Tax Points</b>													
Basic tax point											X		
Cash received basis											X		
Special accounting scheme											X		
<b>Rates</b>													
Standard rate											X		
Higher rate											X		
Rate change											X		
<b>Registration</b>													
Registration and deregistration											X		
Lloyds of London											X		
Groups of companies											X		
Registration of taxable intermediaries											X		
Transfer of a business											X		
<b>Accounting and Administration</b>													
Accounting and record keeping requirements											X		
Appeals and reconsiderations											X		
Assessments											X		
Bad debts											X		
Credit for tax											X		
Insolvency											X		
Person liable to pay											X		
Returns											X		
<b>AGGREGATES LEVY</b>													
<b>Scope of the Levy and the Charging Provisions</b>													
Charge to Aggregates Levy											X		
Meaning of "aggregate"											X		
Taxable aggregate											X		

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Exemptions/exempt processes								X				
Commercial exploitation								X				
Originating sites								X				
Operators of sites								X				
Responsibility for exploitation								X				
Weight of aggregate								X				
Imports								X				
Exports								X				
<b>Registration</b>												
Registration and deregistration								X				
Groups of companies								X				
Registration of partnerships and unincorporated bodies								X				
Transfers of a business								X				
<b>Accounting and Administration</b>												
Accounting and record keeping requirements								X				
Appeals and reconsiderations								X				
Bad debts								X				
Insolvency								X				
Returns								X				
<b>Credits and Repayments</b>												
Credits for Aggregates Levy								X				
Transitional tax credits in Northern Ireland								X				
Overpayments								X				
<b>CLIMATE CHANGE LEVY</b>												
<b>Scope of the Levy and the Charging Provisions</b>												
Charge to Climate Change Levy								X				
Meaning of "taxable commodity"								X				
Taxable supplies								X				
Excluded supplies								X				
Exemptions								X				
Avoidance of double taxation								X				
Deemed supplies								X				
Self-supplies								X				
<b>Time of Supply</b>												
Time of supply of taxable commodities								X				

1 = Core material

2 = Non core material

3 = Knowledge Level equivalent

70% of paper must be core material,  
and the maximum non-core content in one  
question is 50 per cent of the total available  
marks

	FOUNDATION 28	KNOWLEDGE LEVEL 2028	ADVANCED TECHNICAL 2028
		Income Tax & NIC Inheritance Tax Trusts and Estates CGT & Stamp Taxes Corporation Tax VAT Other Indirect Taxes	Taxation of Individuals IHT Trusts and Estates Taxation of Owner Managed Businesses Taxation of Larger Companies & Groups Indirect Tax
Time of deemed supplies			X
Time of self-supplies			X
<b>Accounting and Administration</b>			
Returns and payment of Climate Change Levy			X
Accounting and record-keeping requirements			X
Appeals and reconsiderations			X
Assessments			X
Bad debts			X
Climate Change Agreements			X
Insolvency			X
<b>Rates</b>			
Rates of Climate Change Levy			X
Reduced rates			X
<b>Registration</b>			
Registration and deregistration			X
Groups of companies and divisional registration			X
Registration of partnerships and unincorporated bodies			X
Non-resident taxpayers			X
Transfer of a business			X
<b>Credits and Repayments</b>			
Tax credits			X
Overpayments of Climate Change Levy including interest			X
Unjust enrichment and the reimbursement arrangements			X
<b>LANDFILL TAX</b>			
<b>Scope of the Tax and the Charging Provisions</b>			
Charge to Landfill Tax			X
Meaning of "taxable disposal"			X
Amount of tax			X
Exemptions			X
Meaning of "disposal at a landfill site"			X
Landfill Tax rates			X
Calculation of rate of material			X
<b>Credits and Repayments</b>			
Landfill Tax credits			X
Bodies concerned with the environment			X

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		Income Tax & NIC	Inheritance Tax Trusts and Estates	CGT & Stamp Taxes	Corporation Tax	VAT	Other Indirect Taxes	Taxation of Individuals	IHT Trusts and Estates	Taxation of Owner Managed Businesses	Taxation of Larger Companies & Groups	Indirect Tax
<b>Registration</b>												
Registration and deregistration												
Groups of companies												
Registration of partnerships and unincorporated bodies												
Transfers of a business												
<b>Accounting and Administration</b>												
Accounting and record keeping requirements												
Appeals and reviews												
Assessments												
Bad debts												
Information powers												
Insolvency												
Person liable to pay												
Returns												
<b>PLASTICS PACKAGING TAX (PPT)</b>												
<b>Charging of Tax</b>												
Charge to Plastics Packaging Tax												
Liability to pay Plastics Packaging Tax												
Rate												
Payment												
Exemption and tax credits												
<b>Registration</b>												
Liability to register												
Notification of liability and registration												
<b>Administration and Enforcement</b>												
Measurement of weight												
Payment, collection, recovery												
Reviews and appeals												
Records												
Information and evidence												
Security for tax												
Unincorporated bodies												
Service												
<b>Miscellaneous</b>												

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Proposed syllabus grid for CTA - first exam May 2028

	FOUNDATION 28	KNOWLEDGE LEVEL 2028					ADVANCED TECHNICAL 2028				
		Income Tax & NIC	Inheritance Tax Trusts and Estates	CGT & Stamp Taxes	Corporation Tax	VAT	Other Indirect Taxes	Taxation of Individuals	IHT Trusts and Estates	Taxation of Owner Managed Businesses	Taxation of Larger Companies & Groups
Statements for business customers							X				
Tax representatives							X				
Adjustments of contracts							X				
Groups							X				
Business splitting							X				
Death incapacity, insolvency							X				
Transfer of Going Concern (TOGC)							X				
Isle of Man imports and exports							X				
<b>Offences and Penalties</b>											
Fraudulent evasion							X				
Misstatements							X				
Conduct							X				
Criminal proceedings							X				

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