


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
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ALL TAXES AND DUTIES													
Disclosure and discovery									1	1	1	1	
Disclosure of Tax Avoidance Schemes for taxes within syllabus									2	2		2	2
Accelerated Payment Notices and Follower Notices									2	2		2	
Avoidance v evasion including relevant tax cases (not dishonest conduct by tax agents)									2	2	2	2	2
GAAR									2	2	2	2	2
Role and responsibilities of the Senior Accounting Officer												1	
Publication of tax strategies of large corporates												1	
Corporate Criminal Offence												1	
Penalties and interest on under/overpayments/failure to notify etc			X	X	X	X	X	X	1	1	1	1	1
Alternative Dispute Resolution (ADR)													
Double tax treaties - application of OECD model and supplied extracts from treaties									1			1	
Double tax relief - basic principles only			X			X			1				
Double tax relief									1			1	
INCOME TAX													
Administration													
Self-assessment system - payment and filing dates		X											
Self-assessment system			X	X					1	1	1		
General provisions – ITTOIA 2005 Part 10			X						1	1	1		
The operation and application of the PAYE system (excluding share schemes for Foundation / Knowledge IT & NIC)		X	X										
The operation and application of the PAYE system (including Part 11 ITEPA 2003)									2		2		
Notification of uncertain tax treatment													
PAYE settlement agreements (employer and employee perspective)									2		2		
Taxed Award scheme (employee perspective only)									2				
Modified PAYE													
Statutory payments and deductions including SSP, SMP, SPBPL, SRP, Student loans, AEO, DEO, payroll giving													
Charges to income tax, rates and calculation of liability (excluding trusts and PRs)		X	X						1		1		
Charges to income tax, rates and calculation of liability (UK bare, IIP and discretionary trusts and UK PRs only)				X									
Charges to income tax, rates and calculation of liability (all trusts and PRs only)										1			
Personal reliefs			X						1		1		
Taxation of income of spouses/civil partners			X						1		1		
Devolved income tax			X						1	1			
Employment Income													
Status - employed or self employed			X						1		1		
Charge to tax - excluding Agency Workers, Intermediaries and Managed Service Companies			X						1				
Agency Workers and Managed Service Companies													
IR35 (including off payroll working in the public and private sector)			X								1	3	

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Losses in an employment									1				
Earnings and benefits treated as income	X		X						1		3		
Exemptions	X		X						1		3		
Deductions allowed from earnings	X		X						1		1		
Benefits from Employer Financed Retirement Benefit Schemes													
Payments and benefits on termination of employment			X						1				
Income and exemptions relating to securities - Part 7 ITEPA 2003 (excluding Restricted Securities, Convertible Securities, SAYE options and Priority share allocations)													
Income and exemptions relating to securities - Part 7 ITEPA 2003			X						1		2		
Employment income provided through third parties													
Former employees: deduction for liabilities			X						2				
Payroll giving - employee perspective only	X		X						2				
Payroll giving													
Excluded: Sections 28, 211-215, 290-306, 351, 352, 360, 372, 378-392, 549-554, 713-715 ITEPA 2003													
Pension Income													
Income and lump sums from registered pension schemes			X						1				
Excluded: ITEPA 2003 Part 9 Chapters 9-15													
Social Security Income													
Taxable and exempt social security benefits - ITEPA 2003 Part 10	X		X						2				
Trading Income													
Badges of Trade	X		X								1	1	
Income taxed as trade profits - basic rules	X		X								1		
Cash basis	X		X								1		
Rules restricting deductions	X		X								1		
Rules allowing deductions	X		X								1		
Deductions allowable at a fixed rate	X		X								1		
Receipts	X		X								1		
Amounts not reflecting commercial transactions	X										1		
Gifts to charities	X		X								2		
Changes in and valuation of stock and work in progress	X		X								1		
Basis of assessment	X		X								1		
Adjustment income			X								1		
Post-cessation receipts			X								1		
Losses			X								1		
Partnerships excluding LLPs	X												
Partnerships including LLPs			X								1		
Mixed partnerships											1		
Property Income													

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UK and overseas property businesses (Chapter 3 Part 3 ITTOIA 2005 only, i.e. basic computational rules only)		X										
Taxation of UK property profit (will be given property profit figure)			X									
UK and overseas property businesses (Part 3 ITTOIA 2005)								1	1			
Rent-a-Room relief		X						1				
Anti-avoidance - transactions in land								1	2	1		
<i>Excluded: Sections 315-319 and 335-343 ITTOIA 2005</i>												
Savings and Investment Income												
Interest	X	X	X					1	1			
Dividends from UK resident companies	X	X	X					1	1	1		
Dividends from non UK resident companies		X						1	1			
Stock dividends from UK resident companies		X						1	1			
Release of loan to a participator in a close company		X						1		1		
Profits from deeply discounted securities (excluding s.443 - s.459 ITTOIA 2005)								2				
Gains from life assurance including Top Slicing Relief								2				
Company purchase of own shares								1		1	3	
<i>Excluded: Sections 422-426 and 547-573 ITTOIA 2005</i>												
Miscellaneous Income												
Receipts from intellectual property								2				
Amounts treated as income of settlor								2	1			
Beneficiaries' income from estates in administration								2	1			
Estates of deceased persons in course of administration and distributions to legatees			X						1			
Annual payments not otherwise charged		X						2				
Income not otherwise charged		X						2				
<i>Excluded: Sections 609-618, 671-678 and 803-828 ITTOIA 2005</i>												
Exempt Income												
Exempt Income (except for income from FOTRA securities, purchased life annuities, interest under share schemes, interest on foreign currency securities)	X	X						1				
Exempt Income - ITTOIA 2005 Part 6			X						1			
<i>Excluded: Sections 713-748, 751-756 and 769-782 ITTOIA 2005</i>												
Foreign Income												
Taxation of foreign income - ITTOIA 2005 Part 8		X						1				
Offshore Funds - SI 2009/3001								2				
Residence and domicile (excluding split years and temporary non-residence)		X						1				
Residence and domicile												
Double tax relief		X						2	2			
Remittance basis		X						1				
Exemption for persons not domiciled in the UK		X						1				

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Sundry Matters													
Enterprise Investment Scheme			X						1				
Seed Enterprise Investment Scheme			X						1				
High Income Child Benefit Charge			X						1				
Tax Relief for Social Investments			X						2				
Venture Capital Trusts									2				
Relief for interest paid			X						1		1		
Gift Aid		X	X						1				
Pension contributions		X	X						1		1		
Pension schemes from the perspective of the employer (FA 2004 Part 4)									2				
Auto-enrolment									2				
Losses on disposals of shares			X						1				
Jointly held property									1				
Anti-avoidance - transactions in securities									2	2			
Anti-avoidance - transfer of assets abroad									2	1			
Pre-owned assets				X					2	3			
Residence of trusts and deceased estates										1			
Taxation of income/distributions of trusts (excluding non-resident trusts, mixed trusts, vulnerable trusts)				X									
Taxation of income and distributions of trusts (excluding s.481 ITA 2007 income, annuities loans to acquire property)				X									
Taxation of income received from trusts (basic principles)			X						3				
Taxation of income and distributions of trusts (detail)										1			
Interaction with CGT				X					1	1			
Construction Industry Scheme			X						3				
National Minimum Wage/Living Wage									3				
Apprenticeship Levy									2				
Annual Tax on Enveloped Dwellings (ATED) - main rules only					X								
NATIONAL INSURANCE													
Class 1		X	X						1		2		
Classes 1A and 1B		X	X						1		2		
Class 1 annual maxima			X										
Class 4		X	X								1		
Class 4 annual maxima			X										
Internationally mobile employees - NI38									1				
CAPITAL GAINS TAX (CGT) AND CORPORATION TAX ON CHARGEABLE GAINS (CTCG)													
Administration													

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Administration and payment of capital gains tax				X	X				1	1	1		
Capital Gains Tax and Corporation Tax on Chargeable Gains													
<i>(For the IHTTE module, you will not be required to calculate the gain but will be required to use the gain in the disposal computation.)</i>													
The charge to CGT and CTCTG (CGT only for IND and IHTTE)	X			X	X				1	1	1	3	
Definition of elements of charge - person (individuals), disposal (gifts and sales only), asset (standard examples only)	X				X				1	1	1	3	
Definition of elements of charge - person, disposal, asset					X				1	1	1	3	
Definition of elements of charge - person, disposal, asset - taxable persons are trusts estates and PRs only				X									
Identify main exemptions - non chargeable gains, persons, disposals and assets					X				1	1	1	3	
Identify main exemptions - non chargeable gains, persons, disposals and assets - trusts and estates only				X									
Territorial scope - residence of individuals (basic definition) and situs of assets (s.275 TCGA 1992 only)					X				1		3		
Territorial scope - residence of trusts and PRs (basic definition) and situs of assets (s.275 TCGA 1992 only)				X									
Territorial scope - residence of companies (basic definition) and situs of assets (s.275 TCGA 1992 only)					X						3	3	
Territorial scope - residence and situs of assets in detail										1			
Non-resident gains within charge (identification of categories but no calculations)												2	
Non-resident gains within charge (detail)									1	1			
Annual calculation of CGT (main rates, BADR rate on assets identified as qualifying, annual exempt amount)	X												
Annual calculation of CGT (rates, annual exempt amount)					X								
Annual calculation of CGT (rates, annual exempt amount) - trusts and estates only				X									
Annual calculation of CGT									1	1	1		
Recognition of gains - temporary non-residence									1	2			
CTCG - inclusion of gains in total profits	X				X	X					3	1	
Attribution of gains of non-UK resident close companies									1	2			
Computation of Gains and Acquisitions and Disposals of Assets													
Computation of gains and losses (sales and gifts only; key elements of s.38 TCGA 1992 allowable expenditure only)	X												
Computation of gains and losses					X				1	1	1	1	
Use of losses (current year set off and carry forward only)	X												
Use of losses				X	X	X			1	1	1	1	
Disposals and acquisitions at market value (s.17(1) TCGA 1992 only (excluding distributions and employments))					X						1	1	
Disposal and acquisitions at market value (detail)									1	1	1		
Transactions between connected parties (key family members only)	X												
Transactions between connected parties					X				1	1	1	1	
Disposal in a series of transactions									1	1	1	1	
Assets and disposals of assets (s.21 to s.24 TCGA 1992 - s.22 restricted to compensation receipts)					X								
Assets and disposals of assets (s.21 to s.28A TCGA 1992)									1	1	1	1	
Value shifting (s.29 to s.30 TCGA 1992)									2	2	2	1	
Value shifting (s.31 TCGA 1992)												1	
Rebasing in relation to land										1			
Allowable deductions (s.37(1), (2), 37B(1), (2), 38, 39(1), (3B), 41(1), (2))					X								
Allowable deductions (detail)									1	1	1	1	
Wasting assets									2	2	3	2	
Cash basis accounting											1		

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Miscellaneous computational provisions (s.48, s.50, s.51 and s.52 TCGA 1992 only)					X								
Miscellaneous computational provisions (s.48 to s.52 TCGA 1992)									2	2	2	2	
Indexation allowance	X			X							2	2	
<i>Exclusions: sections 25A, 26, 26A, 27, 35, 35A, 36, 37A, 41A, 55 TCGA 1992</i>													
Individuals, Partnerships, Trusts and Collective Investment Schemes													
Spouses and civil partners (living together only)	X												
Spouses and civil partners					X				1		1		
Partnerships and Limited Liability Partnerships (trading partnerships only)											1		
Nominees and bare trustees				X					1	1			
Death (s.62(1), (4) TCGA 1992 only)	X												
Death (s.62(1), (2), (4), (6), (7), (8), (9) TCGA 1992 only)					X								
Death (whole of Sections 62-64)									1	1			
Expenses of administration of estate										1			
Tax liability of trustees and personal representatives				X						1			
Settlements (s.68, 68C, 69, 70, 71 and 73 only (and excluding <i>Crowe v Appleby</i> & losses & reverter to settlor))				X									
Settlements (s.68 to s.98A TCGA 1992)											1		
Vulnerable persons trusts											1		
<i>Excluded: Section 59B, 59C, 61, 66, 67, 99-103KH TCGA 1992. Section 63 & 63A (included for Scottish & NI law candidates)</i>													
<i>Excluded: Sch 4A - Sch 4C TCGA 1992</i>													
Shares, Securities, Options etc													
Share pooling - basic pooling and matching rules only	X												
Share pooling without indexation and no bonus or rights issues											1		
Disposal of shares where pooling and identification rules are not required					X						1		
Share pooling, identification of securities, excluding s.110 TCGA 1992					X				1	1	1	1	
Indexation (s.110 TCGA 1992)					X							1	
Gilt edged securities and qualifying corporate bonds				X	X				1	1	1	1	
Exemption for government non-marketable securities and savings certificates				X	X				1	1			
Capital distributions on a winding up only including "Phoenix" rules									1		2		
Disposal of a right to acquire shares or debentures									1	2	1		
Transfer of an asset at undervalue to shareholders of a close company									1		1		
Effect of share loss relief					X						1		
Reorganisation or reduction of share capital (bonus issues and rights issues only)					X								
Reorganisation or reduction of share capital									1	1	1	1	
Conversion of securities									1	1	1	1	
Company reconstructions									1	1	1	1	
Transfers concerning companies of different member states												3	
Stock dividends									1	1	1	1	
Options (s.144 - s.145 TCGA 1992)									2	1	1		
Employment related securities (s.149A to s.149C TCGA 1992)									1		2		

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Enterprise Investment Scheme									2		2		
Seed Enterprise Investment Scheme									2		2		
Venture Capital Trusts									2		2		
Miscellaneous (s.151E TCGA 1992)												2	
<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>													
Transfer of Business Assets													
Replacement of business assets (freehold land only with full reinvestment of proceeds)	X												
Replacement of business assets (basic provisions only excluding partial use, multiple trades, parking, non-residents)					X								
Replacement of business assets (detail)									1		1	1	
Stock in trade											1	1	
Transfer of a business to a company (i.e. incorporation relief)											1		
Gifts of business assets (only shares in unquoted trading companies with no investment assets; excluding sales at undervalue)	X												
Gifts of business assets (basic provisions only excluding sales, agricultural property, non-business use, investment assets)					X								
Gifts of business assets (detail)									1	1	1		
Gifts to settlor interested trusts (basic provisions only excluding clawback and interaction with PPR)				X									
Gifts to settlor interested trusts (detail)										1			
Business Asset Disposal Relief (basic provisions, EMI and trust qualification rules, but excluding: cessation trade, associated disposals, reorganisations, dilution)	X				X								
Business Asset Disposal Relief (detail)									1	1	1		
Investors' relief (identification of qualifying assets and rate only)					X								
Investors' relief (detail)									1	1	1		
<i>Excluded: Sections 162B-162C, 163-164N TCGA 1992</i>													
Companies													
Groups and transactions within groups						X						1	
Losses attributable to depreciatory transactions												1	
Pre-entry gains												1	
Companies leaving groups						X						1	
Anti-gain buying												1	
Assets subject to EU exit charges													
Non-resident and dual resident companies												1	
Recovery of tax otherwise than from taxpayer company												1	
Demergers												1	
Substantial shareholding exemption - basic principles only						X							
Substantial shareholding exemption												1	
<i>Excluded: Sections 182-184, 194-221 TCGA 1992</i>													
Other Property, Businesses, Investments etc													
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)				X					1	1			
Private residences													
Employee share ownership trusts, SIPS, Employee-ownership trusts, Registered Pension Schemes											3		
Employee ownership trusts in the context of retirement/succession planning											1		
Share schemes											1		
Leases of land (excluding grant of short lease out of short lease)					X								
Leases of land and other assets									1	2	2		
Part disposals of land				X					1	1	1	1	
Compulsory acquisition									2		2		
Joint interests in land									2		2		
Debts									1		2		
Gifts of non-business assets (basic rules only excluding non-residents and interaction with inheritance tax) gift relief for non-business assets - section 260				X	X								
Charities and gifts of non-business assets (detail)									2	1	2		
Works of art										2			
Chattels (excluding sets) and passenger vehicles exemptions		X											
Chattels and passenger vehicles exemptions					X				1	1	1	1	
<i>Excluded: Sections 248D, 249, 250, 255A-255E, 256A-256D, 257A, 261A-261H, 263A-263I TCGA 1992</i>													
Supplemental													
Supplemental matters (s.272, 280, 281 and 286 TCGA 1992 only)					X								
Supplemental matters contained in s.272 to s.291 TCGA 1992									1	1	1	1	
Post transaction valuations									1	1	1	1	
Marren v Ingles, Zim Properties, ESC D33					X				1	1	1	1	
<i>Excluded Sch 2, Sch 3, Sch 4, Sch 5AAA, Sch 5AZA, Sch 7AD, Sch 7B</i>													
CORPORATION TAX													
Accounting Standards													
Impact of accounting standards on taxable profits						X					1	1	
Deferred tax												1	
Administration and Computation of Liability													
Corporation tax self-assessment system - payment and filing dates		X											
Corporation tax self-assessment system						X					1	1	
Calculation of liability in respect of profits excluding foreign currency		X				X					1		
Calculation of liability in respect of profits												1	
Companies with small profits (ADTEC OMB - single company only)		X				X					1	1	
Loss relief (KL CT - post 2017 trade losses, property losses, OMB post 2017 losses)						X					1	1	
Group relief (KL CT - excluding consortia and losses within a worldwide group)						X						1	
Charitable donations relief		X				X					1	1	
Restrictions on obtaining certain deductions - i.e. the deductions allowance (CTA 2010 Part 7ZA but excluding ss269ZFB-269ZQ)												1	

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Leasing plant and machinery - long funding leases only												1	
Close companies						X				1		2	
Companies in liquidation or administration (CTA 2010 Part 13 Chapter 5 only)												1	
Change in company ownership										1		1	
Tax avoidance involving carried forward losses												2	
Transactions in securities										2		1	
Transactions in land										2		1	
Sale and leaseback												3	
Miscellaneous provisions - CTA 2010 Part 22 transfers of trade only										1			
Miscellaneous provisions - CTA 2010 Part 22 (excluding Chapters 3, 8, and sections 990 to 995)												1	
Company distributions - basic principles of CTA 2010 Part 23		X											
Company distributions excluding demergers						X				1			
Company distributions												1	
Computation of Taxable Profits													
The charge to corporation tax and accounting periods		X				X					1	1	
Company residence and concept of permanent establishment/branch						X							
Company residence and chargeable profits of non-UK resident companies and concept of permanent establishment/branch												1	
Trading income - CTA 2009 Part 3, Chapters 1, 2 (ss 35 and 41 only), 3-7, 10-11, 15 and 16 only		X				X							
Trading income - CTA 2009 Part 3, excluding Chapters 8-9 i.e. Herd Basis, Compensation for Compulsory Slaughter of Animals and Other Specific Trades													
Property income (Foundation and Knowledge Level excludes CTA 2009 Part 4 Chapters 7 to 10)		X				X					1	1	
Loan relationships - basic principles		X				X					1		
Loan relationships (CTA 2009 Part 5 excluding Chapters 7, 10, 11, 13, 14 and 16)												1	
Relationships treated as loan relationships (CTA 2009 Part 6 excluding Chapters 2A, 2B, 3, 4, 5, 6A, 9, 10 and 11)												2	
Derivatives and hedging - basic principles												3	
Intangible fixed assets (CTA 2009 Part 8 excluding Chapters 16, 16A, 16B and 17)						X					3	2	
Intellectual property (CTA 2009 Part 9)						X					3	2	
Company distributions received - basic principles of CTA 2009 Part 9A		X				X					1		
Company distributions received												1	
Income not otherwise charged - CTA 2009 Part 10, Chapter 8											1	1	
Relief for employee share acquisition schemes - CTA 2009 Parts 11 and 12											1	1	
Research & development intensive companies - CTA 2009 Part 13 Chapters 2, 8, 9											1		
Research and development expenditure - CTA 2009 Part 13 Chapters 1, 1A, 8, 9						X					1	1	
Companies with investment businesses											2	1	
Partnerships - company as a partner											1	1	
Unremittable income												1	
General calculation rules - CTA 2009 Part 20		X				X					1	1	
Miscellaneous Matters and Anti-avoidance													
Migration of company (post 1 January 2020 only)												2	
Controlled foreign companies												1	

Proposed syllabus grid for CTA - first exam May 2028		FOUNDATION 28	KNOWLEDGE LEVEL 2028						ADVANCED TECHNICAL 2028				
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Transfer pricing and advance pricing agreements - basic principles only						X						1	
Transfer pricing and advance pricing agreements												2	
Hybrid mismatch												3	
Patent Box Regime - basic principles												2	
Corporate interest restriction												1	
Joint ventures												1	
Deduction of income tax						X				1		1	
International movements of capital												2	
Diverted Profits Tax												3	
Multinational Top Up Tax												3	
Domestic Top Up Tax												3	
Notification of uncertain tax treatment												3	
IR35											1	3	
CAPITAL ALLOWANCES - post April 2010 rules only will be examined													
Part 1 CAA 2001 - Introduction													
Introduction (ss1-10, but excluding ss5 and 9)		X	X										
Introduction (ss1-10, but excluding ss1A and 9)						X							
Introduction (ss1-10)											1	1	
Part 2 CAA 2001 - Plant and machinery allowances													
Introduction (s11)		X				X							
Introduction (ss11 - 14, but excluding s13A)			X										
Introduction (ss11 - 14)											1	1	
Qualifying activities (s15)		X	X			X					1	1	
Qualifying activities (ss15 - 20)											1	1	
Qualifying expenditure (ss21 - 24) - basic principles only		X	X										
Qualifying expenditure (ss21 - 38ZA, but excluding ss34-38 below)						X					1	1	
AIA qualifying expenditure (ss38A - 38B)		X	X			X					1	1	
First year qualifying expenditure (ss39, 45D-DB, 45E, 45EA)		X	X										
First year qualifying expenditure (ss39, 45D-DB, 45E, 45EA, 50)						X							
First year qualifying expenditure (s39 - 51, but excluding ss45F-G below)											1	1	
Annual Investment Allowance (ss51A and 51L-51N)		X	X										
Annual Investment Allowance (ss51A - 51N)						X					1	1	
First year allowances (s52)		X	X			X					1	1	
Prevention of double relief (s52A)		X	X			X					1	1	
Other allowances and charges (ss53-59 and 60-66A)		X	X			X					1	1	
Special balancing charge (ss59A - 59C)						X					1	1	
Hire purchase etc and plant provided by lessee						X					1	1	
Long funding leases												1	

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Computer software						X					1	1	
Short life assets	X					X					1	1	
Long life assets	X					X						1	
Special rate expenditure (ss104A - 104F)	X		X			X					1	1	
Fixtures - basic principles only						X							
Fixtures											1	1	
Assets provided or used only partly for qualifying activities			X								1	1	
Avoidance involving allowance buying and other anti-avoidance												3	
Additional VAT liabilities and rebates (ss234 - 240)											2	2	
Giving effect to allowances and charges (ss247 - 262, but excluding ss254 - 261A below)			X			X					1	1	
Partnerships and successions											1		
Use of plant or machinery for business entertainment											1	1	
<i>Excluded from all levels: Sections 6A-6E, 34-38, 40-43, 45F-G, 51JA, 64A, 66B-66E, 104G, 105-171, 209-212, 212ZA-212ZF, 254-261A, 262AA-</i>													
Part 2A CAA 2001 - Structures and buildings allowances													
Structures and buildings allowances						X					1	1	
Part 6 CAA 2001 - Research and development allowances													
Research and development allowances						X					1	1	
Part 11 CAA 2001 - Contributions													
Contributions											2	1	
Part 12 CAA 2001 - Supplementary provisions													
Additional VAT liabilities and rebates: interpretation, etc (ss546 - 551)											1	1	
Effect of partnership changes (s558)											1		
Successions (s559)											1	1	
Transfers (ss560A - 561A)												1	
Miscellaneous (ss562 - 570A)											2	1	
Final provisions (ss571 - 581)											1	1	
<i>Excluded: Parts 3, 3A, 4, 4A, 5, 7, 8, 9, 10; and ss 544-545, 552-556, 560 CAA 2001</i>													
INHERITANCE TAX													
Pervasive Concepts													
Definition of property and estate (including liabilities but excluding settled estate)	X												
Definition of property and estate (including liabilities)				X						1			
Definition of excluded property for individuals (in principle) and situs of assets													
Definition of excluded property for individuals (in detail) and situs of assets				X									
Definition of excluded property for individuals and trusts and situs of assets (in detail)										1			
Dispositions (s.3(1), (2) IHTA 1984 only)	X			X									
Dispositions (detail)										1			
Dispositions that are not transfers of value (maintenance of family only in outline)	X												

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Dispositions that are not transfers of value				X						1			
Transfers of value (s.3(1), (2) and s.4 IHTA 1984)	X			X							3		
Transfers of value (detail)										1			
Deemed transfers of value (close companies s.94 and s.98 IHTA 1984 only)										2	2		
Chargeable transfers (s.2 IHTA 1984)	X			X						1	3		
Occasions of Charge and Calculation of Tax Liability													
Lifetime transfers (PETs and CLTs) - gifts to individuals and discretionary trusts only; donee only pays tax	X										3		
Lifetime transfers (PETs and CLTs) including transfers on same day and in same year				X						1			
Charge on death (death within seven years of lifetime transfers - free estate only excluding 14-year cumulations)	X												
Charge on death (death within seven years of lifetime transfers and free and settled estate)				X						1	3		
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)										1			
Taper relief and tax paid in lifetime	X			X						1	3		
Exempt Transfers													
Exemptions (spouse/civil partner, annual and charity exemptions only)	X												
Exemptions				X						1	3		
Conditional exemptions										2			
Allocation of exemptions										1			
<i>Excluded: s.26A - s.29A, Sch 4, Sch 5, Sch 6 IHTA 1984</i>													
Settled Property													
Preliminary provisions										1			
Qualifying interests in possession (pre-2006 interests and IPDI only) - definition and tax treatment				X									
Interests in possession, reversionary interests and settlement powers (detail, including settled excluded property)										1			
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										1			
Special types of trust - BMT and 18-25 trusts, protective trusts and disabled persons trusts (detail)										1			
<i>Excluded: Sections 46A, 46B, 54A, 54B, 55A, 57A, 70, 72, 73, 74, 74A - 74C, 75A, 76-79A, 86 and 87 IHTA 1984</i>													
<i>Excluded: Pre 27 March 1974 settlements</i>													
Reliefs													
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)										1	2		
Agricultural property relief (excluding replacement property, successive transfers and replacement property on clawback)				X									
Agricultural property relief (detail including main provisions for corporate farmers)										1			
Woodlands relief										2			
Transfers in the seven years before death				X						1			
Successive transfers - basic calculation with basic understanding of s.211 IHTA 1984 only				X									

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Successive transfers										1			
Changes in distribution of deceased's estate				X						1			
Pension schemes										2			
Armed forces, emergency service personnel, police, victims of persecution				X						3			
Non-residents bank accounts										1			
Double taxation relief (simple unilateral relief)				X									
Double taxation relief (detail)										1			
Treatment of dormant assets										2			
<i>Excluded: Sections 150, 153, 155 and 156 IHTA 1984</i>													
Valuation													
MV rule and quoted shares only, liabilities (s.5(5) and s.162(4) IHTA 1984 only)		X											
MV rule, quoted shares and unit trusts, jointly owned land, related property (shares only), liabilities (s.5(5), 162 & 162A IHTA 1984)				X									
General rules (detail)										1	1		
Estate on death (funeral and overseas expenses and discharge of liabilities after death only)		X		X									
Estate on death (detail)										1			
Sales of related property from deceased's estate										1			
Sale of shares from deceased's estate (outline rules and calculations)				X									
Sale of shares from deceased's estate (detail)										1			
Sale of land from deceased's estate (basic rules and calculation, excluding 4th year transfers)				X									
Sale of land from deceased's estate (detail)										1			
<i>Excluded: Sections 186A, 186B IHTA 1984</i>													
Liability													
General rules (basic rules on persons liable only)		X		X									
General rules (detail)										1			
Special cases										2			
Burden of tax etc										1			
Administration and Collection													
Basic rules: identify main accounts - IHT100 and IHT400 only		X											
Basic rules: accounts (not excepted estates), determination, appeals, payment (not instalments), interest and penalties				X									
Detailed rules on accounts, determination, appeals, payment, interest and penalties										1			
<i>Excluded: Sections 223A-223I, 231-232, 237-239, 240-244, 254-261 IHTA 1984</i>													
Miscellaneous and Supplementary													
Miscellaneous provisions (Sections 265 - 278 IHTA 1984 only)				X						1			
Gifts with reservation (basic definitions and tax treatment including outline double charges relief only) (excluding tracing)				X									
Gifts with reservation (detail)										1			
Previously Owned Assets Tax (detail)				X						3			
Liabilities (s.103 FA 1986 including double charges relief)										1			
Intestacy										2			

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Interaction with capital gains tax									2	2			
STAMP DUTY													
Stock transfer forms - sale of shares for cash with simple calculation of liability only	X												
Chargeable instruments and circumstances					X							3	
Territorial scope					X							3	
Exemptions for de minimis consideration, non-sale transactions and loan notes	X											3	
Exclusions and exemptions (including group relief, takeover relief and reliefs for reconstructions and partitions)					X							3	
Calculation					X							3	
Liability, due dates, interest and penalties					X							3	
Administration - adjudication, electronic stamping					X							3	
<i>Excluded: depository receipts and clearance services</i>													
STAMP DUTY LAND TAX (OR SCOTTISH LBTT AND WELSH LTT EQUIVALENTS)													
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)					X							3	
Chargeable consideration (excluding annuities, works and employee services)					X							3	
Calculation of tax (excluding detailed rules on leases (Sch 17A FA 2003) and partnerships)					X							3	
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							3	
Relief for first-time buyers					X								
Group relief and reconstruction or acquisition relief					X							3	
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							3	
<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>													
VAT													
Scope of VAT and the Charge to Tax													
Taxable person	X						X						1
Business/economic activity	X						X						1
Transactions within the scope of VAT (i.e. supplies and importations)	X						X						
Transactions within the scope of VAT (i.e. supplies, importations, and intra-Community acquisitions (NI))													1
Territorial scope of VAT							X						1

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

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Registration liability in other territories													2
Distance selling (NI)													1
Tax Points													
Time of supply - general provisions (s.6 VATA 1994)		X					X						1
Time of supply - specific provisions (regulations 81-95 SI 1995/2518)							X						1
Time of intra-Community acquisition (NI)													1
Time of importation							X						1
Right to Deduct													
Scope of the right to deduct input tax		X					X						1
Inputs and input tax		X					X						1
Disallowed and "blocked" input tax		X					X						1
Refunds of VAT under ss.33, 33A and 33B VATA 1994													2
Refunds of VAT incurred by non-established businesses													1
Exceptional claims for VAT relief (regulation 111 SI 1995/2518) Pre and post registration only							X						
Exceptional claims for VAT relief (regulation 111 SI 1995/2518)													1
Partial exemption							X						1
Capital goods scheme							X						1
Clawback and payback (regulations 108 and 109)													1
Place of Transactions													
Place of supply of goods		X					X						1
Place of supply of services, Ss 7A, 8 and 9 only (and excluding Sch 4A and Sch 5 VATA 1994)		X											
Place of supply of services							X						1
Place of "belonging"		X					X						1
Scope and application of the reverse charge within ss.8 and 9A VATA 1994							X						1
Use and enjoyment override													1
Place of importation							X						1
Place of intra-Community acquisition (NI)													1
Reliefs and Exemptions													
Exempt supplies		X					X						1
Zero-rated supplies		X					X						1
Reduced rated supplies		X					X						1
Exports							X						
Exports and intra-Community supplies of goods (NI)													1
Relief from VAT on importations (including Postponed VAT Accounting)													1
Relief from VAT on intra-Community acquisitions (NI)													1
Simplification mechanisms in respect of intra-Community trade (NI)													1
VAT reliefs in respect of freezone and warehoused goods													1

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Fiscal warehousing													1
Fulfilment house due diligence scheme													1
Accounting and Administration													
Accounting and record keeping requirements		X					X						1
Appeals and reconsiderations							X						1
Assessments							X						1
Claims for overpaid/underclaimed VAT							X						1
Criminal offences							X						2
Penalties							X						1
EC sales lists (NI)													1
Intrastat declarations (NI only to 2025)													2
Invoicing and other accounting documentation		X					X						1
Payments on account													2
Person liable to pay/account for VAT													1
Special VAT accounting schemes (flat-rate scheme only)		X											
Special VAT accounting schemes (e.g. margin schemes, flat-rate scheme)							X						1
Special accounting scheme for suppliers of electronically-supplied services (Sch.3A, Sch 3B and Sch 3BA VATA 1994)													1
Tour operators margin scheme													2
Unjust enrichment													1
VAT returns		X					X						1
VAT representatives													2
Error-correction procedures							X						1
Miscellaneous													
Anti-avoidance provisions including construction services							X						2
Missing Trader Intra-Community Fraud (NI)													2
European Union law (Regulations, Directives, and ECJ case law)													1
Extra-Statutory Concessions													2
HMRC powers in respect of VAT							X						1
Investigations													2
VAT recovery on employee benefits and expenses							X						2
Mutual assistance regime													2
Notification of uncertain tax treatment													3
Application in Specific Circumstances													
Acquisitions, disposals and other corporate transactions							X						1
Charities and other non-profit making bodies							X						2
Works to immovable property							X						1
DIY house builders													2
Farmers													2

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									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				
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
CUSTOMS DUTIES													
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)													
Tariff Classification and Rate of Duty													
Rules of classification								X					
Origin								X					
Preference								X					
Tariff quotas and tariff suspension													
ADD / CVD / Safeguard Duty													
Customs Valuation													
Valuation methods								X					
Interaction with valuation for VAT purposes								X					
Special procedures:													
Storage								X					
Specific use													
Processing								X					
Transit													
Reliefs													
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					
Accounting and Administration															
Accounting and record-keeping requirements										X					
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										X					
Simplified procedures - CFSP (SDP and LCP)															
Simplified Customs Declaration and Entry In The Declarant's Record (EIDR)															
Single Administrative Document										X					
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.)															
Common Agricultural Policy (NI)															
Common Agricultural Policy import charges															
Import controls, licences & processes															
Exports - licences and refunds															
Exports															
Export controls										X					
NES															
Export procedures - LCP, SDP and DEP															
Export evidence and VAT										X					
Transit and Storage															
Temporary storage facilities										X					
ATA Carnets & TIR															
Union Customs Code (including implementing and delegated regulations) - items not elsewhere specified (NI)															
Transitional arrangements including IT transition															
Centralised clearance															
Self assessment															
Fulfilment House Due Diligence Scheme															
Freeports															
INSURANCE PREMIUM TAX															

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
								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				
Scope of IPT and the Charging Provisions												
Charge to Insurance Premium Tax							X					
Meaning of "insurance"							X					
Taxable and non-taxable contracts							X					
Place of risk							X					
Meaning of "premium" and "fees"							X					
Chargeable amount							X					
Tax Points												
Basic tax point							X					
Cash received basis							X					
Special accounting scheme							X					
Rates												
Standard rate							X					
Higher rate							X					
Rate change							X					
Registration												
Registration and deregistration							X					
Lloyds of London							X					
Groups of companies							X					
Registration of taxable intermediaries							X					
Transfer of a business							X					
Accounting and Administration												
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					
AGGREGATES LEVY												
Scope of the Levy and the Charging Provisions												
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					
Registration													
Registration and deregistration								X					
Groups of companies								X					
Registration of partnerships and unincorporated bodies								X					
Transfers of a business								X					
Accounting and Administration													
Accounting and record keeping requirements								X					
Appeals and reconsiderations								X					
Bad debts								X					
Insolvency								X					
Returns								X					
Credits and Repayments													
Credits for Aggregates Levy								X					
Transitional tax credits in Northern Ireland								X					
Overpayments								X					
CLIMATE CHANGE LEVY													
Scope of the Levy and the Charging Provisions													
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					
Time of Supply													
Time of supply of taxable commodities								X					

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Time of deemed supplies								X					
Time of self-supplies								X					
Accounting and Administration													
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					
Rates													
Rates of Climate Change Levy								X					
Reduced rates								X					
Registration													
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					
Credits and Repayments													
Tax credits								X					
Overpayments of Climate Change Levy including interest								X					
Unjust enrichment and the reimbursement arrangements								X					
LANDFILL TAX													
Scope of the Tax and the Charging Provisions													
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					
Credits and Repayments													
Landfill Tax credits								X					
Bodies concerned with the environment								X					

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Registration															
Registration and deregistration										X					
Groups of companies										X					
Registration of partnerships and unincorporated bodies										X					
Transfers of a business										X					
Accounting and Administration															
Accounting and record keeping requirements										X					
Appeals and reviews										X					
Assessments										X					
Bad debts										X					
Information powers										X					
Insolvency										X					
Person liable to pay										X					
Returns										X					
PLASTICS PACKAGING TAX (PPT)															
Charging of Tax															
Charge to Plastics Packaging Tax										X					
Liability to pay Plastics Packaging Tax										X					
Rate										X					
Payment										X					
Exemption and tax credits										X					
Registration															
Liability to register										X					
Notification of liability and registration										X					
Administration and Enforcement															
Measurement of weight										X					
Payment, collection, recovery										X					
Reviews and appeals										X					
Records										X					
Information and evidence										X					
Security for tax										X					
Unincorporated bodies										X					
Service										X					
Miscellaneous															

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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					
Offences and Penalties															
Fraudulent evasion										X					
Misstatements										X					
Conduct										X					
Criminal proceedings										X					