



Chartered  
Institute of  
Taxation.

# Chartered Tax Adviser (CTA) Qualification Handbook: 2028

Syllabus, Learning Outcomes and  
Assessment Criteria

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## Introduction to the new CTA qualification

Being a Chartered Tax Adviser (CTA) is an exciting, if challenging, profession. It requires both breadth and depth of tax knowledge, experience and relevant skills. Over time, the required tax knowledge changes and expands with annual (or more frequent!) fiscal events and developing case law. The requisite skills also change – for example, developing technological capability is now vital in the UK economy especially as Making Tax Digital and accounting systems become a more important part of compliance across taxes.

For the CTA qualification to remain relevant and robust, it must keep pace with these changes. In October 2023, the CIOT Council embarked upon a review to determine how the CTA qualification should change to meet future needs, taking into account what the tax profession might look like in the next ten years.

To identify the knowledge, skills and experience required of the future CTA, we have followed a rigorous and comprehensive process of evidence-gathering and consultation with key stakeholders, as well as considering educational trends, including reviewing how other professional qualifications are adapting to our changing external environment to develop the proposed new structure for the CTA qualification set out in this handbook.

Our intention is that the revised CTA qualification will deliver a Chartered Tax Adviser who has:

- comprehensive tax knowledge, both in terms of breadth and depth
- a deeper understanding of the tax landscape, including dispute resolution and technology
- key practical and professional skills, including sound understanding of ethical practice, effective written communication skills, and the ability to identify, understand and apply changes to tax law and practice
- developed their knowledge and skills incrementally to improve depth of understanding and increased application of that knowledge in practical settings.

To ensure all CTA students are provided with the best opportunity to succeed through the qualification, we have created a structure which:

- develops knowledge and skills through three academic levels (equivalent with Level 5 to Level 7 on the Regulated Qualifications Framework) thereby providing a stepped approach to qualification
- provides inclusive, flexible and accessible routes to qualification for candidates from varying backgrounds, including a tax-only route as well as catering for those joining from another profession such as legal or accountancy.

Towards the end of the handbook, we also set out a new skills and competencies framework, against which candidates can judge their early career development, as well as creating a tool to support continuing professional development for established CTAs.

We thank those who have volunteered significant hours of their own time to developing this new structure.

**Jo Bello, Chair of the Examinations Committee**

## Qualification Outline

### Introduction

The purpose of the Chartered Tax Adviser (CTA) qualification is to establish that our students are capable of giving the very high standard of taxation advice expected of a CTA. This involves evidencing knowledge of a wide range of tax issues and demonstrating, in areas of tax chosen by them, in-depth competence and the ability to give concise and relevant written advice, which is comprehensive, technically correct and commercially sound<sup>1</sup>.

The qualification is structured to support CTA students in the development of the requisite tax knowledge, skills and competencies, outlined in the Professional Skills and Competency Framework, through three stages of learning and assessment which, once successfully completed, will enable CTAs to deliver high quality advice and service to their clients.

The proposed outline structure for the CTA qualification is summarised in the table on the next page.

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<sup>1</sup> By “commercially sound”, we mean that a newly qualified CTA will be able to provide advice and recommendations to a client that is practical (i.e., does not consider theoretical but unproven or unrealistic options), identifies the options and risks and considers the legal and ethical implications of that advice, and forms a view on the likely response of the tax authority to it. This skill is one which is best developed in the workplace, supported by tutor guidance.

## Outline structure of the CTA qualification

STAGE/LEVEL	PURPOSE	MODULES		METHODS OF ASSESSMENT
Foundation Level 5 equivalent	<b>Foundation</b> Designed to provide those new to tax with a broad overview of all key areas of tax operating in the UK.	Introduction to: <ul style="list-style-type: none"> <li>• Income Tax and NI</li> <li>• Inheritance Tax</li> <li>• Chargeable Gains</li> </ul> Plus accounting, Law and Ethics modules		<b>Foundation:</b> Objective test questions (OTQ) <sup>2</sup> : 90-minute assessment of 60 questions, drawn from a question bank. Assessments will be on demand <sup>3</sup> . <b>Accounting, Law, Ethics:</b> OTQ: 60-minute assessment drawn from a question bank. Assessments will be on demand.
Technical Knowledge & Skills Level 6 equivalent	<b>Knowledge</b> Designed to provide aspiring CTAs with essential underpinning tax knowledge, which provides sufficient breadth and depth prior to specialisation.	Compulsory Income Tax and National Insurance Contributions module and choose 4 from 5 options offered: <ul style="list-style-type: none"> <li>• Inheritance Tax, Trusts &amp; Estates</li> <li>• Chargeable Gains and Stamp Taxes</li> <li>• Corporate Taxes</li> <li>• Value Added Tax, and</li> <li>• Other Indirect Taxes</li> </ul>		Written <sup>4</sup> exam comprising a mix of short-form questions of between 3 and 5 marks and at least 2 longer questions of 10 marks each. Modules may be sat individually, in groups of two or three or altogether. Assessments will be in assessment centres.
	<b>Skills (Tax Landscape)</b> Designed to introduce tax candidates to the application of technical knowledge to practical situations. To cover: research skills, application of law and tax principles to facts, written communication skills, and conduct and ethics.	Knowledge from Foundation and Income Tax & NIC, as well as: <ul style="list-style-type: none"> <li>• Research</li> <li>• Policy objectives of taxation</li> <li>• The tax legislative framework</li> <li>• Structure of UK tax law</li> <li>• Powers and practices of HMRC</li> </ul>		Case study with pre-seen information delivered through assessment sessions in assessment centres – will be delivered as an exam 2.5 hours in length. Potential to use additional materials available through open book and ability to upload own research into the e-assessment platform to be available during the assessment.
Advisory Level 7 equivalent	<b>Knowledge (Advanced Technical)</b> Designed to provide candidates with a detailed understanding of their own specialist area of taxation to enable them to critically evaluate AI generated material and scenarios and apply their technical knowledge to formulate appropriate and strategic tax advice.	Candidates will choose one specialism from the 5 available for both the knowledge and the skills modules: <ul style="list-style-type: none"> <li>• Taxation of Individuals</li> <li>• Inheritance Tax, Trusts and Estates</li> <li>• Taxation of Owner-Managed Businesses</li> <li>• Taxation of Larger Companies and Groups, or</li> <li>• Indirect Taxation</li> </ul> For the Application and Professional Skills paper, Foundation stage knowledge (including Accounting, Law and Ethics knowledge) and areas from the Knowledge stage will be assumed.		Assessment is via a written exam of 3.5 hours in length comprising four to six questions of 10, 15 or 20 marks each. In total there are 100 marks available. Assessments will be in assessment centres.
	<b>Skills (Application and Professional Skills)</b> Designed to enable candidates to showcase their skills as a Chartered Tax Adviser, the module brings together specialist knowledge gained throughout the qualification and applies it to a complex case study, to provide and critically evaluate a range of options and formulate recommendations which are both reasonable and commercial in outlook.			Assessment is via a case study, which includes pre-released information to enable the candidate to prepare. This is followed by a written exam of 3.5 hours in length. Assessments will be in assessment centres.

<sup>2</sup> Objective test questions include multiple choice questions, drag and drop etc and can be auto-marked by online testing platforms.

<sup>3</sup> On-demand assessment means that the assessment will be available at any point in the year and will be auto-marked. Results may not be issued immediately.

<sup>4</sup> Reference to “written” examinations is to distinguish this from oral communication skills and assessment. It is not intended that the assessments will be conducted using pen and paper. They will continue to be delivered through an e-assessment platform with candidates typing their answers.

## **STAGE ONE: FOUNDATION KNOWLEDGE**

## Introduction to the stage

This stage of the qualification provides candidates with introductory and background knowledge in taxation.

The candidate is required to complete one assessment which assesses introductory knowledge of all key areas of taxation. The assessment is set at the equivalent of Level 5 on the Regulated Qualifications Framework (RQF) and comprises 60 objective test questions in 90 minutes. The Foundation module is compulsory for all candidates who have either not completed the ATT qualification or are not otherwise exempt.

The candidate is also required to complete the modules in Law, Ethics and Accounting (unless exempt).

### Aim of the stage

To provide those new to tax with a broad overview of all key areas of tax operating in the UK.

### Learning outcomes

The overarching learning outcomes for this stage of the qualification are:

On completion of this stage of the qualification, the candidate will:

- Know and understand the general UK tax principles including the purposes of taxation, types of taxation and how taxes are collected
- Be able to recognise the different types of tax operating in the UK
- Be able to complete straightforward tax calculations

### Assessment of the stage

#### Level 5 equivalent

On successful completion of this stage of the qualification, the candidate will be able to demonstrate knowledge and understanding of UK taxation in accordance with the defined syllabus areas. The candidate will be able to analyse, interpret and evaluate relevant information and concepts from the defined areas of taxation and be aware of the nature and scope of UK taxation.

#### Assessment criteria

The candidate can:

- Describe and explain the different categories of UK taxation and how these may be applied
- Identify from the facts in a straightforward scenario which type(s) of UK taxation may be applied
- Apply relevant UK tax rules to the facts in a straightforward scenario, and
- Calculate tax due in a straightforward scenario

## Foundation Knowledge

### Module aim

To enable candidates to develop an introductory knowledge across a broad range of tax areas.

### Prior experience

Candidates are not expected to have any prior knowledge or experience in tax.

### Method of assessment

Assessment is via on-demand online assessment comprising 60 objective test questions (OTQs), with the overall length of the assessment being 90 minutes. In total there are 60 marks available. The pass mark is 60%.

### Syllabus

The detailed syllabus for this module is set out in the syllabus grid.

### Learning outcomes

On completion of the Foundation Knowledge module, you will:

- Know and understand the general UK tax principles including the purposes of taxation, types of taxation and how taxes are collected
- Be able to recognise the different types of tax operating in the UK
- Be able to complete straightforward tax calculations

### Key areas of study

- The purposes of taxation
- Types of taxation:
  - Income tax and national insurance contributions
  - Chargeable gains
  - Inheritance tax
  - Corporate taxation
  - VAT
  - Stamp taxes

### Detailed syllabus grid

Detailed syllabus grid – Foundation	
<b>INCOME TAX</b>	
<b>Administration</b>	
Self-assessment system - payment and filing dates	X
The operation and application of the PAYE system (excluding share schemes)	X
Charges to income tax, rates and calculation of liability (excluding trusts and PRs)	X
<b>Employment Income</b>	
Earnings and benefits treated as income	X
Exemptions	X
Deductions allowed from earnings	X
Payroll giving - employee perspective only	X

Detailed syllabus grid – Foundation	
<b>Social Security Income</b>	
Taxable and exempt social security benefits - ITEPA 2003 Part 10	X
<b>Trading Income</b>	
Badges of Trade	X
Income taxed as trade profits - basic rules	X
Cash basis	X
Rules restricting deductions	X
Rules allowing deductions	X
Deductions allowable at a fixed rate	X
Receipts	X
Amounts not reflecting commercial transactions	X
Gifts to charities	X
Changes in and valuation of stock and work in progress	X
Basis of assessment	X
Partnerships excluding LLPs	X
<b>Savings and Investment Income</b>	
Interest	X
Dividends from UK resident companies	X
<b>Exempt Income</b>	
Exempt Income - basic principles only	X
<b>Sundry Matters</b>	
Gift Aid	X
Pension contributions	X
<b>NATIONAL INSURANCE</b>	
Class 1	X
Classes 1A and 1B	X
Class 4	X
<b>CAPITAL GAINS TAX (CGT) AND CORPORATION TAX ON CHARGEABLE GAINS (CTCG)</b>	
<b>Capital Gains Tax and Corporation Tax on Chargeable Gains</b>	
The charge to CGT and CTCG	X
Definition of elements of charge - person (individuals), disposal (gifts and sales only), asset (standard examples only)	X
Annual calculation of CGT (main rates, BADR rate on assets identified as qualifying, annual exempt amount)	X
CTCG - inclusion of gains in total profits	X
<b>Computation of Gains and Acquisitions and Disposals of Assets</b>	
Computation of gains and losses (sales and gifts only; key elements of s.38 TCGA 1992 allowable expenditure only)	X
Use of losses (current year set off and carry forward only)	X
Transactions between connected parties (key family members only)	X
Indexation allowance	X
<b>Individuals, Partnerships, Trusts and Collective Investment Schemes</b>	
Spouses and civil partners (living together only)	X
Death (s.61(1), (4) TCGA 1992 only)	X

<b>Detailed syllabus grid – Foundation</b>	
<b>Shares, Securities, Options etc</b>	
Share pooling - basic pooling and matching rules only	X
<b>Transfer of Business Assets</b>	
Replacement of business assets (freehold land only with full reinvestment of proceeds)	X
Gifts of business assets (only shares in unquoted trading companies with no investment assets; excluding sales at undervalue)	X
Business Asset Disposal Relief (basic provisions, EMI and trust qualification rules, but excluding: cessation trade, associated disposals, reorganisations, dilution)	X
<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
Chattels (excluding sets) and passenger vehicles exemptions	X
<b>CORPORATION TAX</b>	
<b>Administration and Computation of Liability</b>	
Corporation tax self-assessment system - payment and filing dates	X
Calculation of liability in respect of profits excluding foreign currency	X
Companies with small profits	X
Charitable donations relief	X
Company distributions - basic principles of CTA 2010 Part 23	X
<b>Computation of Taxable Profits</b>	
The charge to corporation tax and accounting periods	X
Trading income - CTA 2009 Part 3, Chapters 1, 2 (ss 35 & 41 only), 3-7, 10-11, 15 & 16 only	X
Property income (excludes CTA 2009 Part 4 Chapters 7 to 10)	X
Loan relationships - basic principles	X
Company distributions received - basic principles of CTA 2009 Part 9A	X
General calculation rules - CTA 2009 Part 20	X
<b>CAPITAL ALLOWANCES - post April 2010 rules only will be examined</b>	
<b>Part 1 CAA 2001 - Introduction</b>	
Introduction (ss1-10, but excluding ss5 and 9)	X
<b>Part 2 CAA 2001 - Plant and machinery allowances</b>	
Introduction (s11)	X
Qualifying activities (s15)	X
Qualifying expenditure (ss21 - 24) - basic principles only	X
AIA qualifying expenditure (ss38A - 38B)	X
First year qualifying expenditure (ss39, 45D-DB, 45E, 45EA)	X
Annual Investment Allowance (ss51A and 51L-51N)	X
First year allowances (s52)	X
Prevention of double relief (s52A)	X
Other allowances and charges (ss53-59 and 60-66A)	X
Short life assets	X
Long life assets	X
Special rate expenditure (ss104A - 104F)	X

<b>Detailed syllabus grid – Foundation</b>	
<b>INHERITANCE TAX</b>	
<b>Pervasive Concepts</b>	
Definition of property and estate (including liabilities but excluding settled estate)	X
Dispositions (s.3(1), (2) IHTA 1984 only)	X
Dispositions that are not transfers of value (maintenance of family only in outline)	X
Transfers of value (s.3(1), (2) and s.4 IHTA 1984)	X
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
Charge on death (death within seven years of lifetime transfers - free estate only excluding 14-year cumulations)	X
Rates (basic rules only – NRB, RNRB (no taper), 20% and 40% only)	X
Taper relief and tax paid in lifetime	X
<b>Exempt Transfers</b>	
Exemptions (spouse/civil partner, annual and charity exemptions only)	X
<b>Reliefs</b>	
Business property relief (sole traders, unquoted shares and simple 2-year rule only)	X
<b>Valuation</b>	
MV rule and quoted shares only, liabilities (s.5(5) and s.162(4) IHTA 1984 only)	X
Estate on death (funeral expenses and discharge of liabilities after death only)	X
<b>Liability</b>	
General rules (basic rules on persons liable only)	X
<b>Administration and Collection</b>	
Basic rules: identify main accounts - IHT100 and IHT400 only	X
<b>STAMP DUTY</b>	
Stock transfer forms – sale of shares for cash with simple calculation of liability only	X
Exemptions – de minimis consideration, non-sale transactions and loan notes	X
<b>STAMP DUTY LAND TAX (OR SCOTTISH LBTT AND WELSH LTT EQUIVALENTS)</b>	
Sale of freehold land for cash and calculation of tax at standard rates only	X
Exemptions for non-sale transactions; due dates for submission of returns and payment of tax; penalties	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
VAT rates	X
<b>Taxable Person</b>	
Business and non-business activities	X
<b>Supply and Consideration</b>	
Meaning of supply	X
Meaning of consideration	X
Single v multiple supplies	X

<b>Detailed syllabus grid – Foundation</b>	
Supply of goods v supply of services	X
Transfers of Going Concern (TOGCs) and other non-supplies	X
Outputs and output tax	X
<b>Valuation</b>	
Value of supplies - general provisions (s.19 VATA 1994)	X
Bad debt relief	X
<b>VAT Registration</b>	
Registration and deregistration	X
Registration of partnerships	X
Registration of unincorporated bodies	X
<b>Tax Points</b>	
Time of supply - general provisions (s.6 VATA 1994)	X
Time of supply - specific provisions (regulations 81-95 SI 1995/2518)	X
<b>Right to Deduct</b>	
Scope of the right to deduct input tax	X
Inputs and input tax	X
Disallowanced and "blocked" input tax	X
<b>Place of Transactions</b>	
Place of supply of goods	X
Place of supply of services, Ss 7A, 8 and 9 only (and excluding Sch 4A and Sch 5 VATA 1994)	X
Place of "belonging"	X
<b>Reliefs and Exemptions</b>	
Exempt supplies	X
Zero-rated supplies	X
Reduced rated supplies	X
<b>Accounting and Administration</b>	
Accounting and record keeping requirements	X
Invoicing and other accounting documentation	X
Special VAT accounting schemes - flat-rate scheme only	X
VAT returns	X

## **Accounting, Law and Ethics modules**

### **Module aim**

To enable candidates to demonstrate the background knowledge required of a Chartered Tax Adviser.

### **Prior experience**

Candidates are not expected to have any prior knowledge or experience in tax or in the background areas covered by the Accounting, Law and Ethics syllabi.

### **Method of assessment**

Assessment is via on demand online assessment comprising objective test questions (OTQs), with the overall length of the assessment being 60 minutes.

### **Syllabus**

Each of these modules are 'book' syllabi based on the manuals below:

- **Professional Responsibilities & Ethics** – 'Professional Responsibilities & Ethics for Tax Practitioners'
- **Law** – 'Essential Law for Tax Practitioners'
- **Principles of Accounting** – 'Principles of Accounting'

### **Key areas of study**

There are three modules in the following areas:

- Professional Responsibilities & Ethics
- Law
- Principles of Accounting

Note: These assessments are the same as are required for the Association of Taxation Technicians qualification and if these have been completed as part of the ATT qualification, they need not be completed again for the CTA qualification.

## **STAGE TWO: TECHNICAL KNOWLEDGE AND SKILLS**

## Technical Knowledge

### Introduction to the stage

The candidate will be required to complete five knowledge modules (out of the six available) to complete the Technical Knowledge exam. The assessment is set at the equivalent of Level 6 on the Regulated Qualifications Framework (RQF).

The Income Tax and National Insurance module is compulsory for all candidates. The remaining four modules are electives from the following options:

- Inheritance Tax, Trusts and Estates
- Chargeable Gains and Stamp Taxes
- Corporate Tax
- VAT
- Other indirect Taxes

Although only the Income Tax and NIC module is compulsory, some modules are recommended for particular specialist areas, as set out in the table below.

### Recommended Technical Knowledge modules to support Advisory Level specialisms

Advisory Level specialism	Recommended* supporting Technical Knowledge modules
Taxation of Individuals	<ul style="list-style-type: none"> <li>• Income Tax and National Insurance</li> <li>• Inheritance Tax, Trusts and Estates</li> <li>• Chargeable Gains and Stamp Taxes</li> <li>• Corporate Taxes</li> <li>• Value Added Tax</li> </ul>
Inheritance Tax, Trusts and Estates	<ul style="list-style-type: none"> <li>• Income Tax and National Insurance</li> <li>• Inheritance Tax, Trusts and Estates</li> <li>• Chargeable Gains and Stamp Taxes</li> <li>• Corporate Taxes</li> <li>• Value Added Tax</li> </ul>
Taxation of Owner-Managed Businesses	<ul style="list-style-type: none"> <li>• Income Tax and National Insurance</li> <li>• Inheritance Tax, Trusts and Estates</li> <li>• Chargeable Gains and Stamp Taxes</li> <li>• Corporate Taxes</li> <li>• Value Added Tax</li> </ul>
Larger Companies and Groups	<ul style="list-style-type: none"> <li>• Income Tax and National Insurance</li> <li>• Inheritance Tax, Trusts and Estates</li> <li>• Chargeable Gains and Stamp Taxes</li> <li>• Corporate Taxes</li> <li>• Value Added Tax</li> </ul>
Indirect Taxation	<ul style="list-style-type: none"> <li>• Income Tax and National Insurance</li> <li>• Chargeable Gains and Stamp Taxes</li> <li>• Corporate Taxes</li> <li>• Value Added Tax</li> <li>• Other Indirect Taxes</li> </ul>

\*Note that the Income Tax and National Insurance Contributions module is compulsory for all.

## **Aim of the stage**

To enable candidates to develop their knowledge of a range of areas of tax and to apply that knowledge to identify issues arising from and then provide solutions to practical-based tax-scenarios.

## **Prior experience**

It is recommended that candidates have at least 12 months practical experience of tax and they must have completed either the CIOT Foundation module or have been exempted from the Foundation module because they have completed the ATT qualification or are otherwise exempt.

## **Learning outcomes**

On completion of each module, you will:

- Know and understand the key principles of the relevant area of taxation in the UK
- Be able to interpret key documentation as it applies to the relevant area of taxation in the UK
- Be able to evaluate relevant tax rules, laws and guidance and be able to apply them to particular scenarios to provide solutions to practical problems
- Be able to calculate tax liabilities for UK residents as appropriate to the area of taxation, and
- Be able to communicate options and recommendations in given scenarios

These learning outcomes have been contextualised for each module and key principles and excluded topics have been identified and set out for each module.

## **Assessment of the knowledge**

### Level 6 equivalent knowledge and understanding

On successful completion of this stage of the qualification, the candidate will be able to demonstrate advanced knowledge and understanding of UK taxation in accordance with the defined syllabus areas. The candidate will be able to critically analyse, interpret and evaluate relevant information and concepts and create solutions to practical problems in contexts where there are many interacting factors.

### Assessment criteria

The candidate can:

- Describe and explain the key principles of the relevant area of taxation
- Describe and explain the key legislation, case law and other rules and documentation as it applies to the relevant area of taxation
- Identify from the facts in a complex scenario the relevant area of taxation that applies
- Evaluate the relevant tax rules and apply them to the facts in a complex scenario
- Calculate resulting tax liabilities, and
- Communicate options and recommendations

### Rubric

The table below provides a candidate with grade descriptors and criteria which will be applied to each assessment within the Level 6 equivalent Technical Knowledge stage of the CTA qualification.

This is designed to assist candidates in understanding the required standard of submission to meet each grade. It is not a mark scheme.

Criteria	Distinction (75% +)	Good Pass (60% - 74%)	Pass (50% - 59%)	Borderline fail (45% - 49%)	Fail (0% - 44%)
Depth and breadth of knowledge	Comprehensive understanding, exceptional knowledge across all relevant areas	Strong understanding with only minor gaps in coverage	Adequate understanding with noticeable gaps in coverage	Basic understanding but lacks depth in key areas	Limited or incorrect understanding of key areas
Application of knowledge	Effective application of knowledge to facts of complex scenarios, using examples and providing clear reasoning	Applies knowledge to complex scenarios with some depth, occasional lack of complexity	Applies knowledge but with limited depth or reasoning	Limited application of knowledge, lacks clarity of application	Fails to apply knowledge to scenarios or misapplication of knowledge to the facts
Critical thinking and analysis	Insightful analysis with well-supported arguments and deep understanding of multiple perspectives	Strong critical thinking with clear argument through analysis, may lack depth in parts	Basic analysis, some critical thinking applied, but lacks depth	Limited critical thinking, weak analysis, superficial responses	Lacks critical thinking, incorrect analysis
Evaluation and synthesis	Integration of material to reach sound conclusions, demonstrating advanced understanding of the issues arising	Uses relevant knowledge to provide an integrated response but may lack some sophistication	Some integration although sometimes may be of limited relevance	Weak or minimal integration of material, which may be irrelevant at times	Lacks integration of material, little or no support for conclusions drawn
Accuracy of calculation	Calculations are accurate and complete	Calculations are mostly accurate and missing only minor elements	Calculations are generally accurate but may include some errors	Calculations are inaccurate and include key errors in application	Calculations are missing or contain substantial errors
Clarity and structure	Ideas are well-organised and clearly expressed. Coherent response throughout	Well-structured response, clear communication with some minor organisational weaknesses	Adequate structure with some ideas being unclear or disconnected at times	Poor structure and unclear expression of ideas. Response may be difficult to follow	Lacks structure and has significant issues in relation to clarity and coherence

### Method of assessment

Assessment is via a written examination comprising a mix of short-form questions of between 3 and 5 marks and 2 longer questions of 10 marks each. The length of the examination will be 90 minutes for the Income Tax and National Insurance module (which is compulsory for all candidates) and 60 minutes for each optional module (in addition to the compulsory module, the candidate must complete 4 of the optional modules from a choice of 5). Modules can be taken together, in groups or individually to suit the candidate.

## **Income Tax and National Insurance**

### **Compulsory for all candidates**

#### **Module aim**

To enable candidates to develop their knowledge of income tax and national insurance contributions (NICs) and to apply that knowledge to identify issues arising from and then provide solutions to practical-based tax-scenarios.

#### **Prior experience**

It is recommended that candidates have at least 12 months practical experience of tax and have completed either the CIOT Foundation module or have been exempted from the Foundation module because they have completed the ATT qualification or are otherwise exempt.

#### **Method of assessment**

Assessment is via a written exam of 90 minutes in length comprising a mix of longer and short-form questions of between 3 and 10 marks each. In total there are 60 marks available.

#### **Syllabus**

The detailed syllabus for this module is set out in the syllabus grid.

#### **Learning outcomes**

On completion of the income tax and NIC module, you will:

- Know and understand the key principles of income tax as they apply to UK resident individuals
- Know and understand the key principles of NIC as they apply to UK resident individuals
- Be able to interpret tax rules, laws and guidance and be able to apply them to particular scenarios to provide solutions to practical problems
- Be able to calculate tax liabilities for an employed individual resident in the UK
- Be able to calculate tax liabilities for a self-employed individual resident in the UK
- Be able to calculate tax liabilities for an individual resident in the UK operating a property business
- Be able to communicate options and recommendations in given scenarios

#### **Key principles**

The key principles of income tax and NIC in the UK for the Knowledge Level Income Tax and National Insurance module are defined as being able to:

- Determine whether an individual is resident in the UK
- Determine whether an individual is trading
- Determine whether an individual is operating a property business
- Determine whether and how off-payroll working rules apply
- Calculate and explain the taxable income for a UK resident individual
- Calculate and explain the income tax payable by a UK resident individual
- Calculate and explain the NIC payable by a UK resident individual
- Calculate and explain the tax implications of tax-incentivised investment schemes

- Calculate and explain the income tax and NIC consequences for the individual relating to share schemes
- Optimise the use of losses for an individual operating as a sole trader or in partnership
- Optimise the use of losses for an individual operating a property business
- Manage the administration of an individual's tax affairs including notifying chargeability to income tax; filing and amending self-assessment and PAYE returns; income tax self-assessment and PAYE payments; maintaining records; managing interest and penalties due.

### **Excluded topics**

The following topics are specifically excluded from the Knowledge Level Income Tax and NIC module:

- Anti-avoidance rules:
  - DOTAS including follower notices and accelerated payments
  - General anti-abuse rules (GAAR)
  - Transactions in securities
  - Transactions in UK land
- Accrued income scheme
- Capital allowances:
  - Capital allowance buying
  - Long funding leases
  - Successions
  - Transactions to obtain a tax advantage
- Close companies except for S415 ITTOIA 2005
- Company purchase of own shares
- Deeply discounted securities
- Employee benefit trusts
- Family investment companies
- Films & telecommunications
- Incorporation and bankruptcy
- Intellectual property income
- Loss relief – s.261B TCGA 1992 converted trading losses
- National insurance contributions:
  - Calculation of annual maxima
  - Internationally mobile employees
- Non-qualifying life assurance policies (NQLAPs)
- Offshore income gains
- Partnerships – Mixed partnerships
- Pension schemes – SSAS and SIPP
- Purchased life annuities
- Qualifying care relief
- Settlement agreements
- Stock dividends
- Taxation of businesses, except property businesses
- Taxation of non-UK resident individuals
- Transfer of assets abroad
- Taxation of trusts and estates

**Detailed syllabus grid**

<b>Detailed syllabus grid – Knowledge – Income Tax and NIC</b>	
<b>ALL TAXES AND DUTIES</b>	
Penalties and interest on under/overpayments/failure to notify etc	X
Double tax relief - basic principles only	X
<b>INCOME TAX</b>	
<b>Administration</b>	
Self-assessment system	X
General provisions – ITTOIA 2005 Part 10	X
The operation and application of the PAYE system (excluding share schemes for Foundation / Knowledge IT & NIC)	X
Charges to income tax, rates and calculation of liability (excluding trusts and PRs)	X
Personal reliefs	X
Taxation of income of spouses/civil partners	X
Devolved income tax	X
<b>Employment Income</b>	
Status - employed or self employed	X
Charge to tax - excluding Agency Workers, Intermediaries and Managed Service Companies	X
IR35 (including off payroll working in the public and private sector)	X
Earnings and benefits treated as income	X
Exemptions	X
Deductions allowed from earnings	X
Payments and benefits on termination of employment	X
Income and exemptions relating to securities - Part 7 ITEPA 2003	X
Former employees: deduction for liabilities	X
Payroll giving - employee perspective only	X
<b>Pension Income</b>	
Income and lump sums from registered pension schemes	X
<b>Social Security Income</b>	
Taxable and exempt social security benefits - ITEPA 2003 Part 10	X
<b>Trading Income</b>	
Badges of Trade	X
Income taxed as trade profits - basic rules	X
Cash basis	X
Rules restricting deductions	X
Rules allowing deductions	X
Deductions allowable at a fixed rate	X
Receipts	X
Gifts to charities	X

<b>Detailed syllabus grid – Knowledge – Income Tax and NIC</b>	
Changes in and valuation of stock and work in progress	X
Basis of assessment	X
Adjustment income	X
Post-cessation receipts	X
Losses	X
Partnerships including LLPs	X
<b>Property Income</b>	
UK and overseas property businesses (Chapter 3 Part 3 ITTOIA 2005 only, i.e. basic computational rules only)	X
Rent-a-Room relief	X
<b>Savings and Investment Income</b>	
Interest	X
Dividends from UK resident companies	X
Dividends from non UK resident companies	X
Stock dividends from UK resident companies	X
Release of loan to a participator in a close company	X
<b>Miscellaneous Income</b>	
Annual payments not otherwise charged	X
Income not otherwise charged	X
<b>Exempt Income</b>	
Exempt Income (except for income from FOTRA securities, purchased life annuities, interest under share schemes, interest on foreign currency securities)	X
<b>Foreign Income</b>	
Taxation of foreign income - ITTOIA 2005 Part 8	X
Residence and domicile (excluding split years and temporary non-residence)	X
Double tax relief	X
Remittance basis	X
Exemption for persons not domiciled in the UK	X
<b>Sundry Matters</b>	
Enterprise Investment Scheme	X
Seed Enterprise Investment Scheme	X
High Income Child Benefit Charge	X
Tax Relief for Social Investments	X
Relief for interest paid	X
Gift Aid	X
Pension contributions	X
Losses on disposals of shares	X
Taxation of income received from trusts (basic principles)	X
Construction Industry Scheme	X

<b>Detailed syllabus grid – Knowledge – Income Tax and NIC</b>	
<b>NATIONAL INSURANCE</b>	
Class 1	X
Classes 1A and 1B	X
Class 1 annual maxima	X
Class 4	X
Class 4 annual maxima	X
<b>CAPITAL ALLOWANCES - post April 2010 rules only will be examined</b>	
<b>Part 1 CAA 2001 - Introduction</b>	
Introduction (ss1-10, but excluding ss5 and 9)	X
<b>Part 2 CAA 2001 - Plant and machinery allowances</b>	
Introduction (ss11 - 14, but excluding s13A)	X
Qualifying activities (s15)	X
Qualifying expenditure (ss21 - 24) - basic principles only	X
AIA qualifying expenditure (ss38A - 38B)	X
First year qualifying expenditure (ss39, 45D-DB, 45E, 45EA)	X
Annual Investment Allowance (ss51A and 51L-51N)	X
First year allowances (s52)	X
Prevention of double relief (s52A)	X
Other allowances and charges (ss53-59 and 60-66A)	X
Special rate expenditure (ss104A - 104F)	X
Assets provided or used only partly for qualifying activities	X
Giving effect to allowances and charges (ss247 - 262, but excluding ss254 - 261A below)	X

## **Inheritance Tax, Trusts and Estates**

### **Optional module**

#### **Module aim**

To enable candidates to develop their knowledge of Inheritance Tax, Trusts and Estates and to apply that knowledge to identify issues arising from and then provide solutions to practical-based tax-scenarios.

#### **Prior experience**

It is recommended that candidates have at least 12 months practical experience of tax and have completed either the CIOT Foundation module or have been exempted from the Foundation module because they have completed the ATT qualification or are otherwise exempt.

#### **Method of assessment**

Assessment is via a written exam of 60 minutes in length comprising a mix of short-form questions of between 3 and 10 marks each. In total there are 40 marks available.

#### **Syllabus**

The detailed syllabus for this module is set out in the syllabus grid.

#### **Learning outcomes**

On completion of the Inheritance Tax, Trusts and Estates module, you will:

- Know and understand the key principles of inheritance tax as they apply to UK resident individuals and UK trusts
- Know and understand the key principles of income tax and capital gains tax as they apply to UK trusts and UK deceased estates
- Be able to interpret tax rules, laws and guidance and be able to apply them to particular scenarios to provide solutions to practical problems
- Be able to calculate inheritance tax liabilities for UK resident individuals and UK trusts
- Be able to calculate income tax and capital gains tax liabilities for UK trusts and UK deceased estates
- Be able to communicate options and recommendations in given scenarios

#### **Key principles**

The key principles of inheritance tax and the taxation of trusts and deceased estates in the UK for the Knowledge Level Inheritance Tax, Trusts and Estates module are defined as being able to:

- Determine when a charge to Inheritance Tax (IHT) arises and the rate applicable
- Determine when valuation reliefs apply, including Business Property Relief (BPR), Agricultural Property Relief (APR) and the interaction of APR and BPR
- Determine the amount of IHT that arises on lifetime transfers of value
- Determine the amount of additional IHT due on lifetime transfers of value made in the seven years prior to death
- Determine the amount of IHT due on a deceased estate

- Understand when IHT anti-avoidance rules apply, including gifts with reservation of benefit (GWR) and Previously Owned Assets Income Tax (POAT)
- Determine the tax payable by trusts, including the classification of trusts; IHT for qualifying interest in possession trusts and relevant property trusts; income tax for trusts and beneficiaries; the taxation of income arising from settlor-interested and parental settlements (outline); and capital gains tax for trusts
- Determine the tax payable by deceased estates, including the taxation of legatees
- Manage the administration of IHT for individuals, trusts and estates including: administration relating to lifetime transfers, transfers within seven years of death and the death estate; corrective accounts; excepted estates; determining responsibility and due dates for IHT returns and the payment of IHT; managing payment by instalments; managing interest and penalties due.

### **Excluded topics**

The following topics are specifically excluded from the Knowledge Level Inheritance Tax, Trusts and Estates module:

#### Inheritance Tax

- Fundamental principles:
  - Territorial scope of IHT in detail
  - Pensions and quasi-excluded property (non-resident bank accounts)
  - Other valuation rules (Chap 1 Pt 6 HTA 1984); related property (non-share assets)
  - Liabilities concerning business property, agricultural property, non-resident bank accounts and s.103 FA 1986 debts (including double charges relief)
  - Disposition of property by associated operations, omission to exercise rights, and transfers by close companies
  - Conditionally exempt transfers
  - IHT charge on death of members of the armed forces, police, emergency services, and victims of persecution
- Valuation reliefs:
  - Woodlands relief
  - BPR – replacement assets, successive transfers, groups of companies, valuation of businesses
  - APR – detailed definition of agricultural property, replacement assets, successive transfers, and corporate farmers
  - Detailed understanding of clawback of BPR and APR and replacement property
- Exempt transfers:
  - s.26A - 29A IHTA 1984
- Charge to tax on the deceased estate:
  - Valuation of the estate – Life insurance policies and other liabilities on death estate; income accrued at death; post-mortem relief for related property; single and double grossing up; s.39A IHTA 1984 – reallocation of BPR; s.41 IHTA 1984 and s.211 IHTA 1984 burden of tax rules
  - Calculation of tax on death estate – downsizing addition (apart from understanding in principle); commorientes; quick succession relief for lower rate of tax

- Treaties & complex unilateral relief
- Alterations of dispositions on death – precatory gifts; Inheritance Act 1975 transfers
- Gifts with reservation of benefit (GWR) and previously owned assets income tax (POAT):
  - Definition of a GWR – detailed definition of GWR
  - Gifts not subject to the rules – tracing of property subject to reservation; POAT tracing
- Administration:
  - Determinations and reviews
  - Charges on property
  - Payment in lieu of tax
  - Detail on excepted estates
- Anti-avoidance regimes including DoTAS, follower notices, and accelerated payments

#### Trusts

- IHT – transitional serial qualifying interest in possession trusts, excluded property trusts (detail), trusts for minors (detail), protective trusts, accumulation maintenance trusts, trusts with multiple settlors, inheritance maintenance funds
- IHT – annuities and termination and disposals of interests in possession
- IHT – relevant property trusts: added/converted property, same day additions, pre-1974 trusts
- IHT – initial interests and property moving between settlements
- IT & CGT – non-UK resident trusts, mixed trusts, vulnerable persons trusts, sub-funds, residence of trusts
- IT – stock dividends, s.481 ITA 2007 income, annuities, interest on loan to acquire property, restriction on tax payable by non-UK resident trusts
- IT – distributions by non-UK resident trusts, pooling s.481 ITA 2007 income
- IT – taxation of beneficiaries of non-UK resident trusts
- IT – settlor interested trusts and parental settlement (detail)
- CGT – allowable expenditure (IHT paid), non-UK resident trusts disposing of UK land
- CGT – rule in *Crowe v Appleby*, distribution of assets to settlor-beneficiary and at loss to beneficiaries, successive life interests, disposals of interests in trusts
- CGT – gift relief: agricultural property, shares as business assets, reductions in held over gain, settlor-interested trusts (including clawback)
- CGT – business asset disposal relief (multiple beneficiaries) and investors' relief
- Anti-avoidance regimes for non-UK resident trusts
- Anti-avoidance regimes including DoTAS, follower notices, and accelerated payments

#### Estates

- IT & CGT – residence of estates
- IT – specific and general legacies, residual legatees with limited and discretionary interests in residue, s.669 ITTOIA 2005 (absolute interest in residue)
- CGT – donatio mortis causa, base cost of estate assets (applying s.274 TCGA 1992 where IHT post-mortem relief applies); application of SP2/04 for deceased estates; base cost for legatees (special rules in s.64 TCGA 1992)

- Anti-avoidance regimes including DoTAS, follower notices, and accelerated payments

### Detailed syllabus grid

Detailed syllabus grid – Knowledge – Inheritance Tax, Trusts and Estates	
<b>ALL TAXES AND DUTIES</b>	
Penalties and interest on under/overpayments/failure to notify etc	X
<b>INCOME TAX</b>	
<b>Administration</b>	
Self-assessment system	X
Charges to income tax, rates and calculation of liability (UK bare, IIP and discretionary trusts and UK PRs only)	X
<b>Property Income</b>	
Taxation of UK property profit (will be given property profit figure)	X
<b>Savings and Investment Income</b>	
Interest	X
Dividends from UK resident companies	X
<b>Miscellaneous Income</b>	
Estates of deceased persons in course of administration and distributions to legatees	X
<b>Exempt Income</b>	
Exempt Income - ITTOIA 2005 Part 6	X
<b>Sundry Matters</b>	
Pre-owned assets	X
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
Interaction with CGT	X
<b>CAPITAL GAINS TAX (CGT) AND CORPORATION TAX ON CHARGEABLE GAINS (CTCG)</b>	
<b>Administration</b>	
Administration and payment of capital gains tax	X
<b>Capital Gains Tax and Corporation Tax on Chargeable Gains</b> <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 CTCG (CGT only for IND and IHTTE)	X
Definition of elements of charge - person, disposal, asset - taxable persons are trusts estates and PRs only	X

<b>Detailed syllabus grid – Knowledge – Inheritance Tax, Trusts and Estates</b>	
Identify main exemptions - non chargeable gains, persons, disposals and assets - trusts and estates only	X
Territorial scope - residence of trusts and PRs (basic definition) and situs of assets (s.275 TCGA 1992 only)	X
Annual calculation of CGT (rates, annual exempt amount) - trusts and estates only	X
<b>Computation of Gains and Acquisitions and Disposals of Assets</b>	
Use of losses	X
<b>Individuals, Partnerships, Trusts and Collective Investment Schemes</b>	
Nominees and bare trustees	X
Tax liability of trustees and personal representatives	X
Settlements (s.68, 68C, 69, 70, 71 and 73 only (and excluding <i>Crowe v Appleby</i> & losses & reverter to settlor))	X
<b>Shares, Securities, Options etc</b>	
Gilt edged securities and qualifying corporate bonds	X
Exemption for government non-marketable securities and savings certificates	X
<b>Transfer of Business Assets</b>	
Gifts to settlor interested trusts (basic provisions only excluding clawback and interaction with PPR)	X
<b>Other Property, Businesses, Investments etc</b>	
Private residences (basic rules for PRs and trusts only excluding multiple buildings and non-residents)	X
Part disposals of land	X
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
<b>INHERITANCE TAX</b>	
<b>Pervasive Concepts</b>	
Definition of property and estate (including liabilities)	X
Definition of excluded property for individuals (in detail) and situs of assets	X
Dispositions (s.3(1), (2) IHTA 1984 only)	X
Dispositions that are not transfers of value	X
Transfers of value (s.3(1), (2) and s.4 IHTA 1984)	X
Chargeable transfers (s.2 IHTA 1984)	X
<b>Occasions of Charge and Calculation of Tax Liability</b>	
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 and free and settled estate)	X
Rates (NRB, TNRB, RNRB, TRNRB, DA (in principle), 20%, 40%, 36% (in principle - main component only))	X
Taper relief and tax paid in lifetime	X

Detailed syllabus grid – Knowledge – Inheritance Tax, Trusts and Estates	
<b>Exempt Transfers</b>	
Exemptions	X
<b>Settled Property</b>	
Qualifying interests in possession (pre-2006 interests and IPDI only) - definition and tax treatment	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
<b>Reliefs</b>	
Business property relief (excluding replacement property, successive transfers and replacement property on clawback)	X
Agricultural property relief (excluding replacement property, successive transfers and replacement property on clawback)	X
Transfers in the seven years before death	X
Successive transfers - basic calculation with basic understanding of s.211 IHTA 1984 only	X
Changes in distribution of deceased's estate	X
Armed forces, emergency service personnel, police, victims of persecution	X
Double taxation relief (simple unilateral relief)	X
<b>Valuation</b>	
MV rule, quoted shares and unit trusts, jointly owned land, related property (shares only), liabilities (s.5(5), 162 & 162A IHTA 1984)	X
Estate on death (funeral and overseas expenses and discharge of liabilities after death only)	X
Sale of shares from deceased's estate (outline rules and calculations)	X
Sale of land from deceased's estate (basic rules and calculation, excluding 4th year transfers)	X
<b>Liability</b>	
General rules (basic rules on persons liable only)	X
<b>Administration and Collection</b>	
Basic rules: accounts (not excepted estates), determination, appeals, payment (not instalments), interest and penalties	X
<b>Miscellaneous and Supplementary</b>	
Miscellaneous provisions (Sections 265 - 278 IHTA 1984 only)	X
Gifts with reservation (basic definitions and tax treatment including outline double charges relief only) (excluding tracing)	X
Previously Owned Assets Tax (detail)	X

## Chargeable Gains and Stamp Taxes

### Optional module

#### Module aim

To enable candidates to develop their knowledge of Chargeable Gains and Stamp Taxes and to apply that knowledge to identify issues arising from and then provide solutions to practical-based tax-scenarios.

#### Prior experience

It is recommended that candidates have at least 12 months practical experience of tax and have completed either the CIOT Foundation module or have been exempted from the Foundation module because they have completed the ATT qualification or are otherwise exempt.

#### Method of assessment

Assessment is via a written exam of 60 minutes in length comprising a mix of short-form questions of between 3 and 10 marks each. In total there are 40 marks available.

#### Syllabus

The detailed syllabus for this module is set out in the syllabus grid.

#### Learning outcomes

On completion of the Chargeable Gains and Stamp Taxes module, you will:

- Know and understand the key principles of capital gains tax as they apply to UK resident individuals
- Know and understand the key principles of chargeable gains as they apply to UK resident companies
- Know and understand the key principles of stamp duty and stamp duty land tax
- Know and understand the key principles of annual tax on enveloped dwellings and when returns are due
- Be able to interpret tax rules, laws and guidance and be able to apply them to particular scenarios to provide solutions to practical problems
- Be able to calculate capital gains tax liabilities for UK resident individuals
- Be able to calculate stamp duty and stamp duty land tax liabilities
- Be able to calculate liabilities to annual tax on enveloped dwellings (ATED)
- Be able to communicate options and recommendations in given scenarios

#### Key principles

The key principles of capital gains tax, chargeable gains and stamp taxes in the UK for the Knowledge Level Chargeable Gains and Stamp Taxes module are defined as being able to:

#### Chargeable gains

- Determine for the purposes of capital gains tax and corporation tax whether a chargeable person (individual or company) has made a chargeable disposal of a chargeable asset on which a chargeable gain accrues
- Calculate the gain or loss arising on disposal of an asset (both individuals and companies)

- Determine whether losses are available for relief (both individuals and companies)
- Calculate the total net chargeable gains for an individual for a tax year and for a company for an accounting period
- Calculate the capital gains tax liability for an individual (only) for a tax year, including the use of losses and double taxation relief where appropriate (unilateral relief only)
- Calculate the chargeable gains (both individuals and companies) arising in specific circumstances (as specified in syllabus grid)
- Explain the key elements of the following reliefs (both individuals and companies as appropriate) calculating chargeable gains and capital gains tax accordingly: rollover relief for business assets; business asset disposal relief; gift relief (business assets and IHT chargeable transfers); principal private residence relief; and investors' relief
- Manage the administration of an individual's capital gains tax affairs including: filing and amending returns, including exceptions (s.8C TMA 1970); payment of CGT including instalment payments (s.280 & s.281 TCGA 1992); maintaining records; managing interest and penalties due.

#### Stamp taxes and annual tax on enveloped dwellings

- Determine when a liability to stamp duty arises and when a transaction is exempt
- Calculate the stamp duty liability arising from transactions
- Determine when a liability to stamp duty land tax arises and when a transaction is exempt
- Calculate the stamp duty land tax liability arising from transactions for all types of land including exchanges of major interests in land
- The availability of LLP incorporation relief, group relief, reconstruction relief, and acquisition relief
- Determine when a liability to annual tax on enveloped dwellings arises and the exemptions that apply
- Calculate the liability to annual tax on enveloped dwellings
- Manage the administration of stamp taxes and annual tax on enveloped dwellings including: filing returns; payments; maintaining records; managing interest and penalties due.

#### Excluded topics

The following topics are specifically excluded from the Knowledge Level Chargeable Gains and Stamp Taxes module:

- Chargeable disposals:
  - Mortgages, long funding leases, Chap 3-5 Pt 4 TCGA 1992
  - Sums derived from assets (apart from compensation for damage or loss); options; stock appropriations; hire purchase; transfer of dormant accounts; debts; liquidations
- Chargeable persons:
  - Local authorities
  - Partnerships

- Calculation of gain/loss on disposal of an asset:
  - Disposal of pre-1965/1982 assets
  - Taxation of rent charges etc. (s.37(3) TCGA 1992) and disposals of certain leases (s.37A TCGA 1992)
  - Taxation of distributions in specie & in employment (s.17(1) TCGA 1992)
  - No corresponding disposals (s.17(2) TCGA 1992)
  - Taxation of interest charged to capital (s.40 TCGA 1992)
  - Taxation of contingent liabilities (s.49 TCGA 1992)
  - Restriction of losses: long funding leases of plant or machinery (s.41A TCGA 1992)
  - Disposal of assets derived from other assets (s.43 TCGA 1992)
- Calculations for specific types of person/disposal/asset/situation:
  - Know how
  - Long funding leases
  - Lloyds' Underwriters
  - Oil & mining industry
  - Compulsory purchase of land
  - Options over land & shares
  - Intra-group disposals
  - Partnerships
  - Employee ownership trusts (EOTs)
  - Linked disposals to connected party; companies – persons acting in concert (ss.19-20 TCGA 1992)
  - Advanced aspects of share reorganisations (including sale of rights)
  - Share exchanges, conversions, mergers, and reconstructions
  - Earn-outs
  - Debts and securities
  - Grant of short lease from a short lease
  - Exchange of joint interest in land
  - Stock dividends
  - Accrued income scheme
  - Non-qualifying life assurance policies (NQLAP)
  - Value shifting
- Reliefs:
  - Rollover relief – partial use of assets; concurrent & successive trades; provisional claims; “parking”; relevant ESC D22 – ESC D25 scenarios; groups of companies
  - Business asset disposal relief (BADR) – Enterprise Management Incentive (EMI) version; disposals after cessation of trade; associated disposal calculations; reorganisations; incorporation; dilution of shareholdings
  - Gift relief – agricultural property; non-business use; interaction of undervalue sales/investment assets of companies
  - Incorporation relief
  - Reliefs for investors (EIS/VCT/SEIS)
  - Appropriations to/from stock
  - Employee ownership trusts

- Principal private residence (PPR) – multiple buildings and residences; spouses, relocations, non-residents, and disabled persons; in context of divorce; interaction with s.260 TCGA 1992 gift relief
- Investors' relief – reorganisations; complex shareholdings
- Group relief/Degrouping
- Substantial shareholding exemption (SSE)
- Anti-avoidance regimes including DoTAS, follower notices, and accelerated payments
- Stamp duty:
  - Depositary receipts
  - Clearance services
- Stamp duty land tax:
  - Alternative finance transactions
  - Detailed rules on leases (including year-six rents, surrender and variation)
  - Annuity, work/services consideration
  - Detailed partnership transactions
  - Transfers to third parties (sub-sales)
  - Employment-related purchasers
  - Anti-avoidance rules (s.75A FA 2003)
  - Error/mistake claims, discovery, provision of information, and determinations

#### Detailed syllabus grid

Detailed syllabus grid – Knowledge – Chargeable Gains and Stamp Taxes	
<b>ALL TAXES AND DUTIES</b>	
Penalties and interest on under/overpayments/failure to notify etc	X
<b>INCOME TAX</b>	
Annual Tax on Enveloped Dwellings (ATED) - main rules only	X
<b>CAPITAL GAINS TAX (CGT) AND CORPORATION TAX ON CHARGEABLE GAINS (CTCG)</b>	
<b>Administration</b>	
Administration and payment of capital gains tax	X
<b>Capital Gains Tax and Corporation Tax on Chargeable Gains</b>	
The charge to CGT and CTCG	X
Definition of elements of charge - person, disposal, asset	X
Identify main exemptions - non chargeable gains, persons, disposals and assets	X
Territorial scope - residence of individuals (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
Annual calculation of CGT (rates, annual exempt amount)	X
CTCG - inclusion of gains in total profits	X

Detailed syllabus grid – Knowledge – Chargeable Gains and Stamp Taxes	
<b>Computation of Gains and Acquisitions and Disposals of Assets</b>	
Computation of gains and losses	X
Use of losses	X
Disposals and acquisitions at market value (s.17(1) TCGA 1992 only (excluding distributions and employments))	X
Transactions between connected parties	X
Assets and disposals of assets (s.21 to s.24 TCGA 1992 - s.22 restricted to compensation receipts)	X
Allowable deductions (s.37(1), (2), 37B(1), (2), 38, 39(1), (3B), 41(1), (2)	X
Miscellaneous computational provisions (s.48, s.50, s.51 and s.52 TCGA 1992 only)	X
Indexation allowance	X
<b>Individuals, Partnerships, Trusts and Collective Investment Schemes</b>	
Spouses and civil partners	X
Death (s.62(1), (2), (4), (6), (7), (8), (9) TCGA 1992 only)	X
<b>Shares, Securities, Options etc</b>	
Disposal of shares where pooling and identification rules are not required	X
Share pooling, identification of securities, excluding s.110 TCGA 1992	X
Indexation (s.110 TCGA 1992)	X
Gilt edged securities and qualifying corporate bonds	X
Exemption for government non-marketable securities and savings certificates	X
Effect of share loss relief	X
Reorganisation or reduction of share capital (bonus issues and rights issues only)	X
<b>Transfer of Business Assets</b>	
Replacement of business assets (basic provisions only excluding partial use, multiple trades, parking, non-residents)	X
Gifts of business assets (basic provisions only excluding sales, agricultural property, non-business use, investment assets)	X
Business Asset Disposal Relief (basic provisions, EMI and trust qualification rules, but excluding: cessation trade, associated disposals, reorganisations, dilution)	X
Investors' relief (identification of qualifying assets and rate only)	X
<b>Other Property, Businesses, Investments etc</b>	
Private residences (basic rules for individuals only excluding multiple buildings, spouses, divorce, non-residents, disabled)	X
Leases of land (excluding grant of short lease out of short lease)	X
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
Chattels and passenger vehicles exemptions	X
<b>Supplemental</b>	
Supplemental matters (s.272, 280, 281 and 286 TCGA 1992 only)	X
Marren v Ingles, Zim Properties, ESC D33	X

Detailed syllabus grid – Knowledge – Chargeable Gains and Stamp Taxes	
<b>STAMP DUTY</b>	
Chargeable instruments and circumstances	X
Territorial scope	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>	
<b>STAMP DUTY LAND TAX (OR SCOTTISH LBTT AND WELSH LTT EQUIVALENTS)</b>	
Land transactions - acquisitions and chargeable interests (excluding sub-sales and exchanges involving minor interests)	X
Chargeable consideration (excluding annuities, works and employee services)	X
Calculation of tax (excluding detailed rules on leases (Sch 17A FA 2003) and partnerships)	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>	

## Corporate Taxes

### Optional module

#### Module aim

To enable candidates to develop their knowledge of corporation tax and to apply that knowledge to identify issues arising from and then provide solutions to practical-based tax-scenarios.

#### Prior experience

It is recommended that candidates have at least 12 months practical experience of tax and have completed either the CIOT Foundation module or have been exempted from the Foundation module because they have completed the ATT qualification or are otherwise exempt.

#### Method of assessment

Assessment is via a written exam of 60 minutes in length comprising a mix of short-form questions of between 3 and 10 marks each. In total there are 40 marks available.

#### Syllabus

The detailed syllabus for this module is set out in the syllabus grid.

#### Learning outcomes

On completion of the Corporate Taxes module, you will:

- Know and understand the key principles of corporate taxation in the UK
- Be able to interpret tax rules, laws and guidance and be able to apply them to particular scenarios to provide solutions to practical problems
- Be able to calculate tax liabilities for a single or group company resident in the UK
- Be able to communicate options and recommendations in given scenarios

#### Key principles

The key principles of corporate taxation in the UK for the Knowledge Level Corporate Taxes module are defined as being able to:

- Understand the principles used to determine whether a company is resident in the UK
- Calculate the taxable total profits for a UK resident company
- Calculate the corporation tax liability for a UK resident company which may have associated companies and/or a short, 12-month, or long period of account
- Account for income tax
- Optimise the use of losses (including capital losses) for a single company or within a simple group structure
- Manage the UK taxation of overseas income including the taxation of dividends received from overseas subsidiaries; having an overseas permanent establishment; and calculating double tax relief using unilateral relief
- Apply anti-avoidance rules to simple scenarios including close companies and transfer pricing
- Manage the administration of a company's tax affairs including: notifying chargeability to corporation tax; filing and amending corporation tax returns; payment of corporation tax; maintaining records; managing interest and penalties due.

## **Excluded topics**

The following topics are specifically excluded from the Knowledge Level Corporate Taxes module:

- Anti-avoidance rules:
  - Change in ownership of a company
  - Controlled foreign companies
  - Corporate interest restriction
  - Depreciatory transactions
  - DOTAS including follower notices and accelerated payments
  - Hybrid mismatch arrangements
  - Transactions in securities
  - Transactions in UK land
  - Value shifting
- Capital allowances:
  - Capital allowance buying
  - Long funding leases
  - Transactions to obtain a tax advantage
- Companies with investment business
- Company purchase of own shares
- Calculating corporate gains
- Derivative contracts
- Groups:
  - Consortium relief and group consortium companies
  - Group administration
  - Intangible fixed assets within a group
  - Loan relationships for groups
  - Losses within a worldwide group
  - Transfers within a group – trading stock
- Intangible fixed assets:
  - Detailed rules for tax relief for goodwill
  - Rules for related parties
- Loan relationships for connected companies
- Overseas topics:
  - Company migration
  - Diverted profits tax
  - Double tax treaties and the OECD Model Tax Convention
  - Foreign currency in accounts
  - International movement of capital
  - Multinational and domestic top up tax
  - Non-UK resident companies
  - Permanent establishments – exemption for overseas PEs and incorporation of an overseas PE
- Reorganisations
  - Demergers
  - Sale of shares
  - Transfers of trade, successions and reconstruction relief
  - Takeovers
- R&D intensive SMEs
- Sale and leaseback
- Share schemes

- Winding up, administration or liquidation of a company

### Detailed syllabus grid

Detailed syllabus grid – Knowledge – Corporate Taxes	
<b>ALL TAXES AND DUTIES</b>	
Penalties and interest on under/overpayments/failure to notify etc	X
Double tax relief - basic principles only	X
<b>CAPITAL GAINS TAX (CGT) AND CORPORATION TAX ON CHARGEABLE GAINS (CTCG)</b>	
<b>Capital Gains Tax and Corporation Tax on Chargeable Gains</b>	
CTCG - inclusion of gains in total profits	X
<b>Computation of Gains and Acquisitions and Disposals of Assets</b>	
Use of losses	X
<b>Companies</b>	
Groups and transactions within groups	X
Companies leaving groups	X
Substantial shareholding exemption - basic principles only	X
<b>CORPORATION TAX</b>	
<b>Accounting Standards</b>	
Impact of accounting standards on taxable profits	X
<b>Administration and Computation of Liability</b>	
Corporation tax self-assessment system	X
Calculation of liability in respect of profits excluding foreign currency	X
Companies with small profits (ADTEC OMB - single company only)	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
Close companies	X
Company distributions excluding demergers	X
<b>Computation of Taxable Profits</b>	
The charge to corporation tax and accounting periods	X
Company residence and concept of permanent establishment/branch	X
Trading income - CTA 2009 Part 3, Chapters 1, 2 (ss 35 and 41 only), 3-7, 10-11, 15 and 16 only	X
Property income (Foundation and Knowledge Level excludes CTA 2009 Part 4 Chapters 7 to 10)	X
Loan relationships - basic principles	X
Intangible fixed assets (CTA 2009 Part 8 excluding Chapters 16, 16A, 16B and 17)	X
Intellectual property (CTA 2009 Part 9)	X

Detailed syllabus grid – Knowledge – Corporate Taxes	
Company distributions received - basic principles of CTA 2009 Part 9A	X
Research and development expenditure - CTA 2009 Part 13 Chapters 1, 1A, 8, 9	X
General calculation rules - CTA 2009 Part 20	X
<b>Miscellaneous Matters and Anti-avoidance</b>	
Transfer pricing and advance pricing agreements - basic principles only	X
Deduction of income tax	X
<b>CAPITAL ALLOWANCES - post April 2010 rules only will be examined</b>	
<b>Part 1 CAA 2001 - Introduction</b>	
Introduction (ss1-10, but excluding ss1A and 9)	X
<b>Part 2 CAA 2001 - Plant and machinery allowances</b>	
Introduction (s11)	X
Qualifying activities (s15)	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
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
Computer software	X
Short life assets	X
Long life assets	X
Special rate expenditure (ss104A - 104F)	X
Fixtures - basic principles only	X
Giving effect to allowances and charges (ss247 - 262, but excluding ss254 - 261A below)	X
<b>Part 2A CAA 2001 - Structures and buildings allowances</b>	
Structures and buildings allowances	X
<b>Part 6 CAA 2001 - Research and development allowances</b>	
Research and development allowances	X

## **Value Added Tax**

### **Optional module**

#### **Module aim**

To enable candidates to develop their knowledge of Value Added Tax (VAT) and to apply that knowledge to identify issues arising from and then provide solutions to practical-based tax-scenarios.

#### **Prior experience**

It is recommended that candidates have at least 12 months practical experience of tax and have completed either the CIOT Foundation module or have been exempted from the Foundation module because they have completed the ATT qualification or are otherwise exempt.

#### **Method of assessment**

Assessment is via a written exam of 60 minutes in length comprising a mix of short-form questions of between 3 and 10 marks each. In total there are 40 marks available. The pass mark is 50%.

#### **Syllabus**

The detailed syllabus for this module is set out in the syllabus grid.

#### **Learning outcomes**

On completion of the Value Added Tax module, you will:

- Know and understand the key principles of VAT as it operates in the UK
- Be able to interpret tax rules, laws and guidance and be able to apply them to particular scenarios to provide solutions to practical problems
- Be able to calculate VAT liabilities for taxable persons
- Be able to communicate options and recommendations in given scenarios

#### **Key principles**

The key principles of VAT in the UK for the Knowledge Level Value Added Tax module are defined as being able to:

- Understand the territorial scope of VAT and the requirement to become VAT registered in the UK, including:
  - the different types of taxable person and the circumstances in which VAT registration may apply to them (including overseas businesses)
- Determine whether a supply has been made and the amount of consideration, including:
  - who has made the supply
  - whether the supply is in the course or furtherance of a business
  - whether a supply is taxable, exempt or outside the scope of VAT
  - how supplies of goods and services differ
  - whether a supply is a single or multiple supply
- Determine the correct rate of VAT to apply to a particular supply
- Determine the time and place of a supply or import, including cross border services
- Determine the deductions and reliefs available to set against a VAT charge, including non-deductibles

- Explain and/or calculate the VAT liability for a VAT-period and for a VAT-year for a partially exempt person, using both the standard and alternative methods (outline only) of calculation
- Explain and/or calculate the VAT liability for a taxable person, and non-taxable income
- Explain and/or calculate VAT liabilities, including deemed values, reverse charges and self supplies,
- Determine when a special accounting scheme is available to a person and how it operates
- Consider how VAT applies to supplies of property and construction including the Option to Tax certain supplies
- Calculate the value of importations and intra community supplies and acquisitions for VAT purposes, and the amount of reliefs available
- Explain the administration of VAT including: registration; filing returns; payments; maintaining records; dealing with errors and the need to correct errors; interest and penalties.

#### **Excluded topics**

The following topics are specifically excluded from the Knowledge Level Value Added Tax module:

- A detailed knowledge of VAT registration requirements in EU Member States or the rest of the world
- Taxable persons – public bodies and occasional intra-Community supplies of new means of transport (NI)
- Face-value vouchers
- Registration – divisional registration, personal representatives, suppliers of electronically supplied services, liability to register in other territories, distance selling (NI)
- HMRC's powers to combat disaggregation of businesses
- Time of intra-Community acquisition (NI)
- Refunds of VAT under ss.33, 33A and 33B VATA 1994
- Refunds of VAT incurred by non-established businesses
- Exceptional claims for VAT relief (regulation 111 SI 1995/2518)
- Clawback and payback (regulations 108 and 109 SI 1995/2518)
- Use and enjoyment override
- Place of intra-Community acquisition (NI)
- Relief from VAT on importations (including Postponed VAT Accounting)
- Relief from VAT on intra-Community acquisitions (NI)
- Simplification mechanisms in respect of intra-Community trade (NI)
- VAT reliefs in respect of freezone and warehoused goods
- Fiscal warehousing
- Fulfilment house due diligence scheme
- Default surcharge
- EC sales lists (NI)
- Intrastat declarations (NI only to 2025)
- Payments on account
- 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 representatives
- Missing Trader Intra-Community Fraud (NI)
- European Union law (Regulations, Directives, and ECJ case law)
- Extra-Statutory Concessions
- Investigations
- Mutual assistance regime
- Notification of uncertain tax treatment
- DIY house builders
- Farmers
- Government departments, local authorities and other public bodies
- Insolvency & liquidations
- Insurance
- International trade
- Intra-community trade (NI) including the Northern Ireland protocol as it applies to VAT

#### **Detailed syllabus grid**

<b>Detailed syllabus grid – Knowledge - VAT</b>	
<b>ALL TAXES AND DUTIES</b>	
Penalties and interest on under/overpayments/failure to notify etc	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
Territorial scope of VAT	X
VAT rates	X
<b>Taxable Person</b>	
Business and non-business activities	X
Employment status	X
Agents and principals	X
Single taxable persons (VAT groups)	X
Occasional business activities	X
<b>Supply and Consideration</b>	
Meaning of supply	X
Meaning of consideration	X
Single v multiple supplies	X
Supply of goods v supply of services	X
Deemed supplies	X
Self-supplies	X

Detailed syllabus grid – Knowledge - VAT	
Transfers of Going Concern (TOGCs) and other non-supplies	X
Outputs and output tax	X
<b>Valuation</b>	
Value of supplies - general provisions (s.19 VATA 1994)	X
Bad debt relief	X
<b>VAT Registration</b>	
Registration and deregistration	X
Group registration	X
Registration of partnerships	X
Registration of unincorporated bodies	X
Registration of non-established businesses	X
<b>Tax Points</b>	
Time of supply - general provisions (s.6 VATA 1994)	X
Time of supply - specific provisions (regulations 81-95 SI 1995/2518)	X
Time of importation	X
<b>Right to Deduct</b>	
Scope of the right to deduct input tax	X
Inputs and input tax	X
Disallowable and "blocked" input tax	X
Exceptional claims for VAT relief (regulation 111 SI 1995/2518) Pre and post registration only	X
Partial exemption	X
Capital goods scheme	X
<b>Place of Transactions</b>	
Place of supply of goods	X
Place of supply of services	X
Place of "belonging"	X
Scope and application of the reverse charge within ss.8 and 9A VATA 1994	X
Place of importation	X
<b>Reliefs and Exemptions</b>	
Exempt supplies	X
Zero-rated supplies	X
Reduced rated supplies	X
Exports	X
<b>Accounting and Administration</b>	
Accounting and record keeping requirements	X
Appeals and reconsiderations	X
Assessments	X
Claims for overpaid/underclaimed VAT	X
Criminal offences	X

Detailed syllabus grid – Knowledge - VAT	
Penalties	X
Invoicing and other accounting documentation	X
Special VAT accounting schemes (e.g. margin schemes, flat-rate scheme)	X
VAT returns	X
Error-correction procedures	X
<b>Miscellaneous</b>	
Anti-avoidance provisions including construction services	X
HMRC powers in respect of VAT	X
VAT recovery on employee benefits and expenses	X
<b>Application in Specific Circumstances</b>	
Acquisitions, disposals and other corporate transactions	X
Charities and other non-profit making bodies	X
Works to immovable property	X
Financial services	X
Partnerships/LLPs	X
Transactions in immovable property	X

## Other Indirect Taxes

### Optional module

#### Module aim

To enable candidates to develop their knowledge of customs duty, insurance premium tax and environmental taxes and to apply that knowledge to identify issues arising from and then provide solutions to practical-based tax-scenarios.

#### Prior experience

It is recommended that candidates have at least 12 months practical experience of tax and have completed either the CIOT Foundation module or have been exempted from the Foundation module because they have completed the ATT qualification or are otherwise exempt.

#### Method of assessment

Assessment is via a written exam of 60 minutes in length comprising a mix of short-form questions of between 3 and 10 marks each. In total there are 40 marks available. The pass mark is 50%.

#### Syllabus

The detailed syllabus for this module is set out in the syllabus grid.

#### Learning outcomes

On completion of the Other Indirect Taxes module, you will:

- Know and understand the key principles of customs duty, insurance premium tax and environmental taxes as they operate in the UK
- Be able to interpret tax rules, laws and guidance and be able to apply them to particular scenarios to provide solutions to practical problems
- Be able to calculate customs duty, insurance premium tax and environmental taxes liabilities
- Be able to communicate options and recommendations in given scenarios

#### Key principles

The key principles of customs duty, excise duties, insurance premium tax and environmental taxes in the UK for the Knowledge Level Other Indirect Taxes module are defined as being able to:

#### Customs duties

- Understand the legislative framework of customs duties in the UK
- Determine the territorial scope of the UK for customs duty purposes, quota requirements, controls and licences
- Understand the principles of Preference, Origin, and tariff controls
- Understand customs duties liabilities including:
  - determining how goods are classified for customs duty purposes, the valuation methods available, and how this interacts with the VAT valuation
  - determining whether a relief is available for customs duties, including the storage of goods in approved warehouses, deferment and the requirement for guarantees
- Understand export procedures, valuations, and controls

#### Insurance Premium Tax (IPT)

- Understand the scope of IPT and its charging provisions
- Determine whether a person is required to register for IPT
- Determine the tax points for IPT
- Determine the rate of IPT applicable to a transaction

#### Aggregates Levy (AGL)

- Understand the scope of AGL and its charging provisions
- Determine whether a person is required to register for AGL
- Determine the amounts of credits and repayments due in relation to AGL

#### Climate Change Levy (CCL)

- Understand the scope of CCL and its charging provisions
- Determine whether a person is required to register for CCL
- Determine the time of supply for CCL purposes
- Determine the rate of CCL applicable to a transaction
- Determine the amounts of credits and repayments due in relation to CCL

#### Landfill Tax (LFT)

- Understand the scope of LFT and its charging provisions
- Determine whether a person is required to register for LFT
- Determine the amounts of credits and repayments due in relation to LFT

#### Plastics Packaging Tax (PPT)

- The principles covering the charging of PPT including rates, payments, exemptions and credits
- Registration requirements
- Enforcement and administrative issues affecting PPT
- Other areas such as groups, business splitting, TOGC, and tax representatives
- Penalty provisions including criminal proceedings

#### Administration

- Understand the accounting and administrative requirements of other indirect taxes including submitting returns, calculating liabilities, maintaining records; dealing with errors and the need to correct errors; interest and penalties.

## Excluded topics

The following topics are specifically excluded from the Knowledge Level Value Added Tax module:

### Customs Duties

- Prohibitions and restrictions
- Delivery terms (Incoterms)
- Tariff quotas & tariff suspension
- ADD / CVD / Safeguard Duty
- Special procedures: specific use, transit
- Relief for Importation for onward despatch to another member state (NI)
- Simplified procedures - CFSP (SDP & LCP)
- Simplified Customs Declaration and Entry In The Declarant's Record (EIDR)
- 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)
- Exports – NES, export procedures – LCP, SDP and DEP
- ATA Carnets & TIR
- Freeports
- Union Customs Code including Northern Ireland Protocol and NI “at risk” goods

### Detailed syllabus grid

Detailed syllabus grid – Knowledge – Other indirect taxes	
<b>ALL TAXES AND DUTIES</b>	
Penalties and interest on under/overpayments/failure to notify etc	X
<b>CUSTOMS DUTIES</b>	
<b>Scope of Customs Duties</b>	
Types of Duty	X
Customs territory/union	X
Customs debtor	X
Entry into free circulation	X
Legislative framework in the UK	X
<b>Tariff Classification and Rate of Duty</b>	
Rules of classification	X
Origin	X
Preference	X
<b>Customs Valuation</b>	
Valuation methods	X
Interaction with valuation for VAT purposes	X

Detailed syllabus grid – Knowledge – Other indirect taxes	
Special procedures:	
Storage	X
Processing	X
<b>Reliefs</b>	
Inherited goods relief	
Personal import reliefs and allowances	X
Returned goods relief	X
Other duty reliefs including temporary admission	X
<b>Accounting and Administration</b>	
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
Import entry declaration and procedures	X
Single Administrative Document	X
<b>Exports</b>	
Export controls	X
Export evidence and VAT	X
<b>Transit and Storage</b>	
Temporary storage facilities	X
<b>INSURANCE PREMIUM TAX</b>	
<b>Scope of IPT and the Charging Provisions</b>	
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
<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

Detailed syllabus grid – Knowledge – Other indirect taxes	
<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
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

Detailed syllabus grid – Knowledge – Other indirect taxes	
<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
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

Detailed syllabus grid – Knowledge – Other indirect taxes	
<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
<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 reviews	X
Assessments	X
Bad debts	X
Information powers	X
Insolvency	X
Person liable to pay	X
Returns	X
<b>PLASTICS PACKAGING TAX (PPT)</b>	
<b>Charging of Tax</b>	
Charge to Plastics Packaging Tax	X
Liability to pay Plastics Packaging Tax	X
Rate	X
Payment	X
Exemption and tax credits	X
<b>Registration</b>	
Liability to register	X
Notification of liability and registration	X
<b>Administration and Enforcement</b>	
Measurement of weight	X

Detailed syllabus grid – Knowledge – Other indirect taxes	
Payment, collection, recovery	X
Reviews and appeals	X
Records	X
Information and evidence	X
Security for tax	X
Unincorporated bodies	X
Service	X
<b>Miscellaneous</b>	
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

## Skills: The Tax Landscape

### Module aim

To enable candidates to develop their skills in

- research, analysis and application of tax rules and principles (including dispute resolution),
- written communication, and
- applying their understanding of ethical principles as they operate in the tax profession.

### Prior experience

Candidates are expected to have completed (or be exempt from) Stage One: Foundation Knowledge Level of the qualification and be working towards completion of the Technical Knowledge Level modules. It is not required for the student to have passed the technical knowledge module in Income Tax and National Insurance (or any other knowledge module) to study this module; however, the assessment will test practical skills and critical thinking using technical knowledge from the Income Tax and National Insurance module.

### Method of assessment

Assessment is via a case study which will be delivered as an unseen examination, with pre-seen information which may require research to be undertaken ahead of the examination. The time allowed for the assessment will be 2.5 hours. The assessment will be graded as fail, pass or distinction in accordance with the rubric for this module.

### Syllabus

The detailed syllabus for this module is set out in the syllabus grid. This module will include

- Use of taxes to promote or deter behaviour (fuel duties, green taxes, pensions and savings)
- UK tax authorities
  - HMRC: roles and responsibilities
  - Devolution
  - Dealing with HMRC enquiries and appeals
- Processes for tax assessment, payment and dispute resolution
- DOTAS, avoidance and evasion, GAAR and Alternative Dispute Resolution (ADR)
- The technical knowledge syllabus for Income Tax and National Insurance

### Learning outcomes and key areas of study

On completion of the Tax Landscape Skills module, the candidate will be able to:

- Analyse the policy objectives of taxation
- Understand the typical structure of a tax system
- Understand the structure of UK tax law
- Understand the role of the UK's tax authorities in administering tax law
- Explore the ethical dimensions of taxation
- Explain tax compliance and enforcement mechanisms
- Navigate tax disputes and appeals
- Understand recent developments in the tax landscape
- Be aware of the impact of technology on the practice of taxation

- Undertake research and evaluate a range of sources including being able to locate, interpret and apply relevant UK law (statutes and cases)
- Use the tax knowledge from the Income Tax and NI Knowledge syllabus and the syllabus for this module and apply this to a case study to provide options and recommendations in given scenarios

#### Level 6 equivalent skills

On successful completion of this stage of the qualification, the candidate will be able to determine, refine, adapt and use appropriate methods and advanced practical skills to reach conclusions in situations that have limited definition and involve a number of interacting factors in the context of UK taxation. The candidate will be able to use and evaluate relevant research to inform actions and responses and formulate clear, effective and ethical responses to complex issues.

#### **Assessment criteria**

The candidate can:

- Undertake research and evaluate sources of outputs for their currency, relevance and accuracy including established and emerging technologies in use in the workplace
- Analyse facts and read and interpret rules (i.e. tax law including case law) and other tax principles
- Identify options for consideration and provide reasoned conclusions
- Demonstrate clear and effective written communication skills
- Apply the codes, rules and ethical principles that apply to a trainee tax adviser

## Rubric

This rubric provides the assessment criteria and grade descriptors used to assess performance in the Tax Landscape Module.

Criteria	Distinction	Pass	Borderline fail	Fail
Introduction	Clear, focused and comprehensive. Effective introduction of the issues.	Introduces the case well, may lack some clarity or depth in introduction of the issues.	Provides a basic overview of the issues but lacks clarity, detail or depth in introduction of the issues.	Incomplete or unclear introduction, fails to identify the context for the case.
Analysis and application	Deep and insightful analysis of facts to tax law and principles which are effectively applied to the facts of the case.	Provides sound analysis with some evidence of core tax law and principles applied to support discussion.	Basic analysis with some application of core tax law and principles but lacks depth.	Lacks analysis and misapplies core tax law and principles, matters raised are unconnected to the case.
Critical thinking and synthesis	Excellent critical thinking, synthesising information seamlessly.	Good critical thinking with effective synthesis of information, some gaps of integration.	Some evidence of critical thinking but limited or unclear synthesis.	Minimal or no evidence of critical thinking, lacks depth and synthesis.
Evidence and support	Strong identification and use of tax law and principles relevant to the facts of the case. Sources are credible and support the discussion.	Evidence generally supports discussion with minor gaps.	Evidence is basic or only partially relevant, sources may lack credibility.	Lacks sufficient evidence, sources are weak.
Structure and organisation	Clear, logical structure with smooth flow. Cohesive submission.	Well structured with good organisation of issues, some areas of transition could be improved.	Some structure but lacks flow with some elements missing.	Disorganised or unclear structure, sections may be missing or not well developed.
Conclusion	Strong identification of options and recommendations which fully address the issues of the case.	Clear conclusion which addresses the main points of the case, may lack some depth.	Basic conclusion which describes the issues. May lack depth.	Incomplete or irrelevant conclusion which fails to address the issues raised by the case.
Presentation and writing	Clear, concise writing style; well-structured with almost no grammatical or spelling errors.	Few grammatical or spelling errors, generally clear writing style.	Some grammatical and spelling errors. Writing is at times unclear.	Grammatical and spelling errors. Writing is unclear and/or hard to follow.

**Detailed syllabus grid**

<b>Detailed syllabus grid - Tax Landscape</b>	
<b>Assumed knowledge</b>	
<ul style="list-style-type: none"> <li>• Technical Knowledge syllabus for Income Tax and National Insurance</li> <li>• Law syllabus (Foundation stage)</li> <li>• Ethics syllabus (Foundation stage)</li> </ul>	
<b>Knowledge for the module</b>	
<b>Policy objectives of taxation</b>	
<ul style="list-style-type: none"> <li>• interaction of policy decisions relating to taxation with external factors e.g. interest rates</li> <li>• primary goals of taxation including revenue generation, economic stability, income redistribution and behavioural modification</li> <li>• international influences on the UK tax system, e.g. OECD-led reforms</li> <li>• recent changes and emerging trends in tax law and policy</li> </ul>	
<b>Structure of a tax system</b>	
<ul style="list-style-type: none"> <li>• tax as a legal discipline and its interaction with non-tax law and accounting principles</li> <li>• concepts of hypothecated, progressive and regressive taxes</li> <li>• direct and indirect taxes</li> <li>• purpose of different types of taxes (e.g. property taxes, wealth taxes, environmental taxes)</li> <li>• how these concepts apply to the UK tax system</li> </ul>	
<b>Structure of UK tax law</b>	
<ul style="list-style-type: none"> <li>• define 'tax' in a legal context and identify and classify UK taxes currently in force</li> <li>• how legislative changes are enacted in the UK from consultation to legislation and interpret the impact of budget announcements on tax policy and practice</li> <li>• key sources of tax law in the UK, including primary legislation, secondary legislation and case law</li> <li>• the relationship between UK legislation and international tax treaties and agreements</li> <li>• the rules of statutory interpretation</li> <li>• the influence of case law on the interpretation of UK tax legislation, and its impact on subsequent changes</li> <li>• hierarchy of the courts and the rules of precedence</li> <li>• the tax treatment of different types of income, gains and transactions using legislative provisions and tax principles</li> <li>• understanding the elements of a tax – e.g. charging provisions and bases of assessment</li> </ul>	
<b>The role of the UK's tax authorities in administering tax law</b>	
<ul style="list-style-type: none"> <li>• structure of HMRC</li> <li>• the roles and responsibilities of HMRC as the UK's national tax authority</li> <li>• HMRC's powers to investigate, assess and collect taxes, including its use of statutory powers under UK tax law</li> <li>• the roles of Revenue Scotland and the Welsh Revenue Authority in the administration of devolved taxes</li> </ul>	
<b>Ethical dimensions of taxation</b>	

<b>Detailed syllabus grid - Tax Landscape</b>
<ul style="list-style-type: none"> <li>the Chartered Institute of Taxation's Code of Conduct, the Standards for Tax Planning and Professional Conduct in Relation to Taxation (PCRT)</li> <li>the ethical issues surrounding tax planning, tax avoidance and tax evasion</li> <li>the rule of law and the boundaries between tax planning, tax avoidance and tax evasion within the UK tax landscape</li> <li>devices used to limit tax planning</li> <li>the role of tax professionals in promoting ethical and legal tax practices whilst balancing client interests</li> <li>the "tax gap", its causes and potential solutions</li> </ul>
<b>Tax compliance and enforcement mechanisms</b>
<ul style="list-style-type: none"> <li>the processes and obligations related to tax compliance for individuals and businesses</li> <li>the tools used by tax authorities to enforce compliance including risk-assessment, audits, penalties and anti-avoidance legislation</li> <li>general and specific anti-avoidance rules in UK tax law, including the General Anti-Abuse Rule (GAAR) and targeted anti-avoidance legislation</li> </ul>
<b>Tax disputes and appeals</b>
<ul style="list-style-type: none"> <li>the legal processes for challenging tax assessments and navigating disputes with HMRC, including the role of tribunals and the courts</li> </ul>
<b>The impact of technology on the practice of taxation</b>
<ul style="list-style-type: none"> <li>digitalisation and technological advances such as how cryptocurrencies and automation are reshaping the tax landscape</li> <li>role of digital tax initiatives such as the OECD's Digital Services Tax and HMRC's Making Tax Digital</li> <li>use of tax technologies such as Generative AI in the delivery of tax advice</li> </ul>
<b>Skills for the module</b>
<b>Legal skills</b>
<ul style="list-style-type: none"> <li>ability to interpret and apply relevant UK tax legislation</li> <li>ability to interpret and apply case law</li> </ul>
<b>Research skills</b>
<ul style="list-style-type: none"> <li>ability to locate relevant UK tax law</li> <li>assess the integrity and validity of resources</li> </ul>
<b>Process of giving advice</b>
Ability to:
<ul style="list-style-type: none"> <li>understand a task</li> <li>use problem-solving models to address the task</li> <li>demonstrate understanding of the client's problems and objectives</li> <li>gather and manage facts relevant to a scenario</li> <li>identify the issues in the scenario presented</li> <li>find and interpret tax legislation and case law relevant to the scenario</li> <li>apply the law to the scenario, demonstrating understanding of: <ul style="list-style-type: none"> <li>legal form versus economic substance of transaction/state of affairs</li> </ul> </li> </ul>

<b>Detailed syllabus grid - Tax Landscape</b>
• the role of deductive reasoning and the importance of evidence
• draw conclusions and make decisions in relation to the scenario and give appropriate advice
• write up the advice (giving regard to non-tax factors) using language appropriate to the audience
• summarise the next steps, e.g. practical planning and implementation of the advice

## **STAGE THREE: ADVISORY KNOWLEDGE AND SKILLS**

## Advisory Stage: Introduction

### Introduction to the stage

The Advisory stage is the final stage of the CTA qualification. The assessment is set at the equivalent of Level 7 on the Regulated Qualifications Framework (RQF).

To complete this stage, the candidate is required to complete:

- one Advanced Technical Knowledge module, and
- one Application and Professional Skills module.

The modules are focused on areas of specialism rather than individual taxes.

There are five areas of specialism and candidates must select one, from:

- Taxation of Individuals
- Inheritance Tax, Trusts and Estates,
- Taxation of Owner-Managed Businesses,
- Taxation of Larger Companies and Groups, or
- Indirect Taxation

Candidates may choose to sit an Advanced Technical paper in one specialism and their Application and Professional Skills paper in a different specialism, if they wish. However, the Application and Professional Skills paper in each subject assumes knowledge from the corresponding Advanced Technical syllabus, so candidates will need to have at least studied the Advanced Technical syllabus in the same subject as their Application and Professional Skills paper, even if they have chosen to sit a different Advanced Technical exam.

### Aim of the stage

To enable candidates to develop a detailed understanding of their specialist area of taxation. Candidates will critically evaluate scenarios and apply technical knowledge, ensuring they can interpret tax legislation and assess the accuracy of outputs from AI generated material. They will use their professional judgement to formulate appropriate and strategic tax advice having considered alternative tax treatments, appropriate solutions and the client's circumstances.

Candidates will also develop the ability to utilise this advanced understanding of their specialist area to demonstrate their skill as a Chartered Tax Adviser by identifying issues arising in a complex case study and, through application of their knowledge in their specialist area of tax, provide the client with realistic and ethical options and recommendations.

## Knowledge: Advanced Technical module

### Aim of the module

Candidates will critically evaluate scenarios and apply technical knowledge, ensuring they can interpret tax legislation and assess the accuracy of outputs from AI generated material. They will use their professional judgement to formulate appropriate and strategic tax advice having considered alternative tax treatments, appropriate solutions and the client's circumstances.

### Prior experience

It is recommended that candidates have at least 2 years' practical experience of tax and have completed the Technical Knowledge stage of the qualification.

In addition to the syllabus for each module, it is expected that candidates will draw on appropriate prior knowledge gained from the technical knowledge stage of the qualification. Recommended technical knowledge modules are identified for each area of specialism – see the Introduction to the Technical Knowledge Stage.

### Learning outcomes

On completion of your chosen Advanced Technical module, you will be able to:

- Interpret and apply relevant tax legislation, HMRC guidance and case law
- Demonstrate an extensive knowledge and understanding of the taxes as they apply to the relevant area of specialism
- Demonstrate how UK taxes interact to provide comprehensive and appropriate solutions to tax problems
- Critically evaluate and communicate the output of information generated by other parties or by Artificial Intelligence
- Create, explain and select the most appropriate tax planning strategy to optimise a client's tax position
- Evaluate relevant tax rules, laws and guidance and be able to apply them to particular scenarios to provide solutions to practical problems
- Understand a client's objectives, formulate options to achieve those objectives, and critically evaluate for the client and communicate to the client the implications of each option.

These learning outcomes have been contextualised for each module and key principles and excluded topics for each module are identified and set out in the next section.

### Assessment

#### Level 7 equivalent knowledge and understanding

On successful completion of this stage of the qualification, the candidate will be able to demonstrate the ability to use specialist technical knowledge and understanding to provide solutions in contexts where there are many interacting factors. The candidate will be able to critically analyse, interpret and evaluate relevant information and concepts to create and communicate realistic and ethical options and recommendations to a client taking into account the wider contexts in which taxation operates.

### Assessment criteria

The candidate can:

- Describe and explain all relevant principles of the specialist area of taxation
- Interpret all relevant legislation, case law and other rules and documentation as it applies to the specialist area of taxation
- Critically analyse the facts in a complex scenario, identify client objectives and integrate and apply the relevant areas of taxation
- Critically evaluate the relevant tax rules, identify the client's objectives and apply the rules to the facts to create realistic and ethical options and recommendations for a client, and
- Communicate clearly and concisely realistic and ethical options and recommendations to the client in accordance with their objectives

### Rubric

The table below provides a candidate with grade descriptors and criteria which will be applied to each assessment within the Level 7 equivalent Advanced Technical stage of the CTA qualification. This is designed to assist candidates in understanding the required standard of submission to meet each grade. It is not a mark scheme.

Criteria	Distinction (75% +)	Good Pass (60% - 74%)	Pass (50% - 59%)	Borderline fail (45% - 49%)	Fail (0% - 44%)
Depth and breadth of knowledge	Comprehensive understanding, exceptional knowledge across all relevant areas	Strong understanding with only minor gaps in coverage	Adequate understanding with noticeable gaps in coverage	Basic understanding but lacks depth in key areas	Limited or incorrect understanding of key areas
Application of knowledge	Effective application of knowledge to facts of complex scenarios, using examples and providing clear reasoning	Applies knowledge to complex scenarios with some depth, occasional lack of complexity	Applies knowledge but with limited depth or reasoning	Limited application of knowledge, lacks clarity of application	Fails to apply knowledge to scenarios or misapplication of knowledge to the facts
Critical thinking and analysis	Insightful analysis with well-supported arguments and deep understanding of multiple perspectives	Strong critical thinking with clear argument through analysis, may lack depth in parts	Basic analysis, some critical thinking applied, but lacks depth	Limited critical thinking, weak analysis, superficial responses	Lacks critical thinking, incorrect analysis
Critical evaluation and synthesis	Integration of material to reach sound conclusions, demonstrating advanced understanding of the issues arising and ability to identify benefits and risks	Uses relevant knowledge to provide an integrated response but may lack some sophistication in relation to evaluation of options	Some integration although sometimes may be of limited relevance. Limited evaluation of options.	Weak or minimal integration of material, which may be irrelevant at times. Minimal evaluation of options	Lacks integration of material, little or no support for conclusions drawn. No evaluation of options

Criteria	Distinction (75% +)	Good Pass (60% - 74%)	Pass (50% - 59%)	Borderline fail (45% - 49%)	Fail (0% - 44%)
Clarity and structure	Ideas are well-organised and clearly expressed. Coherent response throughout	Well-structured response, clear communication with some minor organisational weaknesses	Adequate structure with some ideas being unclear or disconnected at times	Poor structure and unclear expression of ideas. Response may be difficult to follow	Lacks structure and has significant issues in relation to clarity and coherence

### Method of assessment

Assessment is via a written exam of 3.5 hours in length comprising four to six questions of 10, 15 or 20 marks each. In total there are 100 marks available. The pass mark is 50%.

**Note on the syllabus key for each module:** Each detailed syllabus grid for the Advanced Technical papers has allocated an importance 'score' of 1, 2 or 3. 70% of each paper will be core material. The maximum non-core content in one question is 50% of the total available marks.

1 = Core material 2 = Non-core material	3 = Knowledge Level equivalent
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## **Taxation of Individuals**

### **Module aim**

To enable candidates to develop a detailed understanding of the taxation of individuals in the UK, covering income tax, national insurance contributions (NICs), and capital gains tax (CGT).

Candidates will critically evaluate scenarios and apply technical knowledge, ensuring they can interpret tax legislation. They will use their professional judgement to formulate appropriate and strategic tax advice having considered alternative tax treatments, appropriate solutions and the client's circumstances.

### **Prior experience**

It is recommended that candidates have at least 2 years practical experience of tax.

The syllabus for the following Knowledge Level modules is assumed knowledge for this Advanced Technical module: Income Tax and National Insurance; and Chargeable Gains and Stamp Taxes.

### **Method of assessment**

Assessment is via a written exam of 3.5 hours in length comprising four to six questions of 10, 15 or 20 marks each. In total there are 100 marks available. The pass mark is 50%.

### **Learning outcomes**

Upon successful completion of this module, you will:

- Be able to interpret and apply relevant tax legislation, HMRC guidance and case law
- Demonstrate an extensive knowledge and understanding of income tax, national insurance contributions (NICs) and capital gains tax (CGT) as they apply to both UK and non-UK resident individuals
- Be able to demonstrate how UK taxes interact for both UK and non-UK resident individuals to provide comprehensive and appropriate solutions to tax problems
- Be able to critically evaluate and communicate the output of information generated by other parties or by Artificial Intelligence
- Be able to create, explain and select the most appropriate tax planning strategy to optimise an individual's tax position and that of their employer
- Be able to evaluate relevant tax rules, laws and guidance and be able to apply them to particular scenarios to provide solutions to practical problems
- Be able to understand an individual's personal objectives, formulate options to achieve those objectives, and critically evaluate for the client and communicate to the individual/ their employer the implications of each option.

## **Key principles**

Demonstrating an extensive knowledge and understanding of income tax, national insurance contributions (NICs), and capital gains tax (CGT) for the Advanced Technical Individuals module is defined as being able to:

### **Income Tax and National Insurance Contributions (NICs)**

Calculate tax liabilities, critically analyse, interpret, evaluate and provide advice to individuals and/ or their employer on:

- The charge to income tax and income that does not fall within taxable income
- Deductions and reliefs that are available against an income tax charge
- The tax implications of remuneration packages
- The tax implications of returns to investors
- The tax implications of overseas income
- The tax implications of residence (and domicile) including leaving and coming to the UK
- The tax implications for beneficiaries of deceased estates and trust income
- The tax implications of pensions
- The application of anti-avoidance provisions

### **Capital Gains Tax (CGT)**

Calculate tax liabilities, critically analyse, interpret, evaluate and provide advice to individuals on:

- The charge to capital gains tax and disposals that do not fall within the charge
- Capital gains tax reliefs including
  - Business asset disposal relief
  - Gift relief
  - Investors' relief
  - Private residence relief
  - Rollover relief
- Disposals of shares and securities, including
  - Share reorganisations
  - Company purchase of own shares
  - Transactions in securities
- The taxation of overseas assets and gains
- The tax implications of residence (and domicile) including leaving and coming to the UK
- The application of anti-avoidance provisions

## **Excluded topics**

The following topics are **not** examined in the Advanced Technical Individuals module:

- Benefits from Employer Financed Retirement Benefit Schemes
- Calculation of assessable profits for self-employed individuals
- Employee trusts

- Agency workers and Managed Service Companies
- Construction Industry Scheme
- Entertainers
- Inheritance tax other than relevant topics included in the Inheritance Tax, Trusts and Estates Knowledge Level module – e.g. recognising when an immediate charge to inheritance tax arises such that a transaction is eligible for gift relief under s.260 TCGA 1992
- National insurance contributions:
  - For the self-employed
  - Freeports
  - Social security reciprocal agreements
  - Apportionment of NIC for not ordinarily resident employees
  - Special classes of earners (SI 2001/1004, Part 9)
  - Non-resident directors
  - EC Regulation 883/04 and 1408/71
- National minimum wage / national living wage
- PAYE system:
  - Modified PAYE including tax equalisation
  - Taxed Award Scheme
- Pensions
  - Non-approved pension schemes
- Scholarships
- Seafarers
- Special types of employee – e.g. ministers of religion, Government ministers & MPs, Armed Forces personnel
- Taxation of trusts other than relevant topics included in the Inheritance Tax, Trusts and Estates Knowledge Level module – e.g. understanding what a trust is in order to calculate tax liabilities of beneficiaries
- Use of trade losses for individuals
- VAT recovery on employee benefits and expenses

**Detailed syllabus grid**

<b>Detailed syllabus grid – Advanced Technical – Taxation of Individuals</b>	
<b>ALL TAXES AND DUTIES</b>	
Disclosure and discovery	1
Disclosure of Tax Avoidance Schemes for taxes within syllabus	2
Accelerated Payment Notices and Follower Notices	2
Avoidance v evasion including relevant tax cases (not dishonest conduct by tax agents)	2
GAAR	2
Penalties and interest on under/overpayments/failure to notify etc	1
Double tax treaties - application of OECD model and supplied extracts from treaties	1
Double tax relief	1
<b>INCOME TAX</b>	
<b>Administration</b>	
Self-assessment system	1
General provisions – ITTOIA 2005 Part 10	1
The operation and application of the PAYE system (including Part 11 ITEPA 2003)	2
PAYE settlement agreements (employer and employee perspective)	2
Taxed Award scheme (employee perspective only)	2
Charges to income tax, rates and calculation of liability (excluding trusts and PRs)	1
Personal reliefs	1
Taxation of income of spouses/civil partners	1
Devolved income tax	1
<b>Employment Income</b>	
Status - employed or self employed	1
Charge to tax - excluding Agency Workers, Intermediaries and Managed Service Companies	1
Losses in an employment	1
Earnings and benefits treated as income	1
Exemptions	1
Deductions allowed from earnings	1
Payments and benefits on termination of employment	1
Income and exemptions relating to securities - Part 7 ITEPA 2003	1
Former employees: deduction for liabilities	2
Payroll giving	2
<b>Pension Income</b>	
Income and lump sums from registered pension schemes	1
<b>Social Security Income</b>	
Taxable and exempt social security benefits - ITEPA 2003 Part 10	2
<b>Property Income</b>	
UK and overseas property businesses (Part 3 ITTOIA 2005)	1
Rent-a-Room relief	1

<b>Detailed syllabus grid – Advanced Technical – Taxation of Individuals</b>	
Anti-avoidance - transactions in land	1
<b>Savings and Investment Income</b>	
Interest	1
Dividends from UK resident companies	1
Dividends from non UK resident companies	1
Stock dividends from UK resident companies	1
Release of loan to a participator in a close company	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
<b>Miscellaneous Income</b>	
Receipts from intellectual property	2
Amounts treated as income of settlor	2
Beneficiaries' income from estates in administration	2
Annual payments not otherwise charged	2
Income not otherwise charged	2
<b>Exempt Income</b>	
Exempt Income (except for income from FOTRA securities, purchased life annuities, interest under share schemes, interest on foreign currency securities)	1
<b>Foreign Income</b>	
Taxation of foreign income - ITTOIA 2005 Part 8	1
Offshore Funds - SI 2009/3001	2
Residence and domicile	1
Double tax relief	2
Remittance basis	1
Exemption for persons not domiciled in the UK	1
<b>Sundry Matters</b>	
Enterprise Investment Scheme	1
Seed Enterprise Investment Scheme	1
High Income Child Benefit Charge	1
Tax Relief for Social Investments	2
Venture Capital Trusts	2
Relief for interest paid	1
Gift Aid	1
Pension contributions	1
Pension schemes from the perspective of the employer (FA 2004 Part 4)	2
Auto-enrolment	2
Losses on disposals of shares	1
Jointly held property	1
Anti-avoidance - transactions in securities	2
Anti-avoidance - transfer of assets abroad	2

<b>Detailed syllabus grid – Advanced Technical – Taxation of Individuals</b>	
Pre-owned assets	2
Taxation of income received from trusts (basic principles)	3
Interaction with CGT	1
Construction Industry Scheme	3
National Minimum Wage/Living Wage	3
Apprenticeship Levy	2
<b>NATIONAL INSURANCE</b>	
Class 1	1
Classes 1A and 1B	1
Internationally mobile employees - NI38	1
<b>CAPITAL GAINS TAX (CGT) AND CORPORATION TAX ON CHARGEABLE GAINS (CTCG)</b>	
<b>Administration</b>	
Administration and payment of capital gains tax	1
<b>Capital Gains Tax and Corporation Tax on Chargeable Gains</b>	
The charge to CGT and CTCG (CGT only for IND and IHTTE)	1
Definition of elements of charge - person, disposal, asset	1
Identify main exemptions - non chargeable gains, persons, disposals and assets	1
Territorial scope - residence of individuals (basic definition) and situs of assets (s.275 TCGA 1992 only)	1
Non-resident gains within charge (detail)	1
Annual calculation of CGT	1
Recognition of gains - temporary non-residence	1
Attribution of gains of non-UK resident close companies	1
<b>Computation of Gains and Acquisitions and Disposals of Assets</b>	
Computation of gains and losses	1
Use of losses	1
Disposal and acquisitions at market value (detail)	1
Transactions between connected parties	1
Disposal in a series of transactions	1
Assets and disposals of assets (s.21 to s.28A TCGA 1992)	1
Value shifting (s.29 to s.30 TCGA 1992)	2
Allowable deductions (detail)	1
Wasting assets	2
Miscellaneous computational provisions (s.48 to s.52 TCGA 1992)	2
<b>Individuals, Partnerships, Trusts and Collective Investment Schemes</b>	
Spouses and civil partners	1
Nominees and bare trustees	1
Death (whole of Sections 62-64)	1
<b>Shares, Securities, Options etc</b>	
Share pooling, identification of securities, excluding s.110 TCGA 1992	1

<b>Detailed syllabus grid – Advanced Technical – Taxation of Individuals</b>	
Gilt edged securities and qualifying corporate bonds	1
Exemption for government non-marketable securities and savings certificates	1
Capital distributions on a winding up only including "Phoenix" rules	1
Disposal of a right to acquire shares or debentures	1
Transfer of an asset at undervalue to shareholders of a close company	1
Reorganisation or reduction of share capital	1
Conversion of securities	1
Company reconstructions	1
Stock dividends	1
Options (s.144 - s.145 TCGA 1992)	2
Employment related securities (s.149A to s.149C TCGA 1992)	1
Enterprise Investment Scheme	2
Seed Enterprise Investment Scheme	2
Venture Capital Trusts	2
<b>Transfer of Business Assets</b>	
Replacement of business assets (detail)	1
Gifts of business assets (detail)	1
Business Asset Disposal Relief (detail)	1
Investors' relief (detail)	1
<b>Other Property, Businesses, Investments etc</b>	
Private residences	1
Share schemes	1
Leases of land and other assets	1
Part disposals of land	1
Compulsory acquisition	2
Joint interests in land	2
Debts	1
Charities and gifts of non-business assets (detail)	2
Chattels and passenger vehicles exemptions	1
<b>Supplemental</b>	
Supplemental matters contained in s.272 to s.291 TCGA 1992	1
Post transaction valuations	1
Marren v Ingles, Zim Properties, ESC D33	1
<b>INHERITANCE TAX</b>	
<b>Miscellaneous and Supplementary</b>	
Interaction with capital gains tax	2

## Inheritance Tax, Trusts and Estates

### Module aim

To enable candidates to develop a detailed understanding of inheritance tax for individuals and of the taxation of trusts and deceased estates (covering inheritance tax, income tax, and capital gains tax (CGT)).

Candidates will critically evaluate scenarios and apply technical knowledge, ensuring they can interpret tax legislation. They will use their professional judgement to formulate appropriate and strategic tax advice having considered alternative tax treatments, appropriate solutions and the client's circumstances.

### Prior experience

It is recommended that candidates have at least 2 years practical experience of tax.

The syllabus for the following Knowledge Level modules is assumed knowledge for this Advanced Technical module: Income Tax and National Insurance; Chargeable Gains and Stamp Taxes; and Inheritance Tax, Trusts and Estates.

### Method of assessment

Assessment is via a written exam of 3.5 hours in length comprising four to six questions of 10, 15 or 20 marks each. In total there are 100 marks available. The pass mark is 50%.

### Learning outcomes

On completion of the Inheritance Tax, Trusts and Estates module, you will be able to:

- Interpret and apply relevant tax legislation, HMRC guidance and case law
- Demonstrate an extensive knowledge and understanding of inheritance tax as it applies to both UK and non-UK resident individuals and trusts
- Demonstrate an extensive knowledge and understanding of income tax and capital gains tax as they apply to UK and foreign trusts and UK and foreign deceased estates
- Demonstrate how UK taxes interact for both UK and non-UK resident individuals, trusts and estates to provide comprehensive and appropriate solutions to tax problems
- Critically evaluate and communicate the output of information generated by other parties or by Artificial Intelligence
- Create, explain and select the most appropriate tax planning strategy to optimise an individual's, trust's or estate's tax position
- Evaluate relevant tax rules, laws and guidance and be able to apply them to particular scenarios to provide solutions to practical problems
- Demonstrate understanding of a client's personal objectives, formulate options to achieve those objectives, and critically evaluate for the client and communicate to the client the implications of each option.

## Key principles

Demonstrating an extensive knowledge and understanding of inheritance tax and the taxation of trusts and deceased estates for the Advanced Technical Inheritance Tax, Trusts and Estates module is defined as being able to:

- Explain the territorial scope of inheritance tax (IHT), and demonstrate a detailed understanding of excluded and quasi-excluded property (including the property of members of the armed forces, police, emergency services and victims of persecution)
- Demonstrate a detailed understanding of the rules on dispositions, valuation, liabilities, transfers of value, and transfers on death
- Demonstrate a detailed understanding of Business Property Relief (BPR), Agricultural Property Relief (APR) and Woodlands Relief
- Explain advanced aspects of the charge to IHT on lifetime transfers of value generally and those made seven years prior to death
- Explain advanced aspects of the calculation of the amount of IHT due on a deceased estate, including post-mortem reliefs, grossing up of bequests, burden of tax rules, reallocation of BPR, quick succession relief, the downsizing allowance, the lower rate of IHT and double tax relief
- Demonstrate an advanced understanding of the Gifts with Reservation of Benefit (GWR) and the Previously Owned Assets Income Tax (POAT) rules
- Demonstrate an understanding of the taxation of national heritage property
- Demonstrate a detailed understanding of the inheritance tax treatment of qualifying interest in possession trusts, relevant property trusts and favoured trusts, including the requirement to register a trust
- Explain the advanced aspects of the classification of and the tax treatment of UK and foreign trusts for the purposes of income tax
- Explain the advanced aspect of the classification of the tax treatment of UK and foreign trusts for the purposes of capital gains tax. This includes an understanding of:
  - The disposal of assets in complex circumstances
  - The deemed disposal of assets by and in relation to trusts
  - Advanced aspects of certain capital gains reliefs
- Understand the capital gains tax anti-avoidance regimes in relation to UK and foreign trusts (including underlying companies) as relevant, namely:
  - The settlements code
  - The transfer of assets abroad regime
  - Sections 3, 86 and 87 TCGA 1992
  - Interaction with the foreign income and gains (FIG) regime
- Determine the tax payable by deceased estates. This includes an understanding of:
  - Income Tax – advanced types of income and a detailed understanding of the income of specific and residuary legatees
  - Capital gains tax – disposal of assets in complex circumstances

## Excluded topics

The following topics are **not** examined in the Advanced Technical Inheritance Tax, Trusts and Estates module:

- Exempt Transfers: s.26A – 29A IHTA 1984
- Funds established for heritage property
- Classification of trusts for IHT — Trusts established for special purposes
- IHT on interest in possession trusts – leases for life; s.54A IHTA 1984
- IHT on relevant property trusts – pre-1974 relevant property trusts
- Income tax and capital gains tax – heritage maintenance funds; charitable trusts; employee trusts; pension funds

## Detailed syllabus grid

Detailed syllabus grid – Advanced Technical – Inheritance Tax, Trusts and Estates	
<b>ALL TAXES AND DUTIES</b>	
Disclosure and discovery	1
Disclosure of Tax Avoidance Schemes for taxes within syllabus	2
Accelerated Payment Notices and Follower Notices	2
Avoidance v evasion including relevant tax cases (not dishonest conduct by tax agents)	2
GAAR	2
Penalties and interest on under/overpayments/failure to notify etc	1
<b>INCOME TAX</b>	
<b>Administration</b>	
Self-assessment system	1
General provisions – ITTOIA 2005 Part 10	1
Charges to income tax, rates and calculation of liability (all trusts and PRs only)	1
Devolved income tax	1
<b>Property Income</b>	
UK and overseas property businesses (Part 3 ITTOIA 2005)	1
Anti-avoidance - transactions in land	2
<b>Savings and Investment Income</b>	
Interest	1
Dividends from UK resident companies	1
Dividends from non UK resident companies	1
Stock dividends from UK resident companies	1
<b>Miscellaneous Income</b>	
Amounts treated as income of settlor	1
Beneficiaries' income from estates in administration	1
Estates of deceased persons in course of administration and distributions to legatees	1

<b>Detailed syllabus grid – Advanced Technical – Inheritance Tax, Trusts and Estates</b>	
<b>Exempt Income</b>	
Exempt Income - ITTOIA 2005 Part 6	1
<b>Foreign Income</b>	
Double tax relief	2
<b>Sundry Matters</b>	
Anti-avoidance - transactions in securities	2
Anti-avoidance - transfer of assets abroad	1
Pre-owned assets	3
Residence of trusts and deceased estates	1
Taxation of income and distributions of trusts (detail)	1
Interaction with CGT	1
<b>CAPITAL GAINS TAX (CGT) AND CORPORATION TAX ON CHARGEABLE GAINS (CTCG)</b>	
<b>Administration</b>	
Administration and payment of capital gains tax	1
<b>Capital Gains Tax and Corporation Tax on Chargeable Gains</b>	
The charge to CGT and CTCG (CGT only for IND and IHTTE)	1
Definition of elements of charge - person, disposal, asset	1
Identify main exemptions - non chargeable gains, persons, disposals and assets	1
Territorial scope - residence and situs of assets in detail	1
Non-resident gains within charge (detail)	1
Annual calculation of CGT	1
Recognition of gains - temporary non-residence	2
Attribution of gains of non-UK resident close companies	2
<b>Computation of Gains and Acquisitions and Disposals of Assets</b>	
Computation of gains and losses	1
Use of losses	1
Disposal and acquisitions at market value (detail)	1
Transactions between connected parties	1
Disposal in a series of transactions	1
Assets and disposals of assets (s.21 to s.28A TCGA 1992)	1
Value shifting (s.29 to s.30 TCGA 1992)	2
Rebasing in relation to land	1
Allowable deductions (detail)	1
Wasting assets	2
Miscellaneous computational provisions (s.48 to s.52 TCGA 1992)	2
<b>Individuals, Partnerships, Trusts and Collective Investment Schemes</b>	
Nominees and bare trustees	1
Death (whole of Sections 62-64)	1
Expenses of administration of estate	1

<b>Detailed syllabus grid – Advanced Technical – Inheritance Tax, Trusts and Estates</b>	
Tax liability of trustees and personal representatives	1
Settlements (s.68 to s.98A TCGA 1992)	1
Vulnerable persons trusts	1
<b>Shares, Securities, Options etc</b>	
Disposal of shares where pooling and identification rules are not required	1
Share pooling, identification of securities, excluding s.110 TCGA 1992	1
Gilt edged securities and qualifying corporate bonds	1
Exemption for government non-marketable securities and savings certificates	1
Disposal of a right to acquire shares or debentures	2
Reorganisation or reduction of share capital	1
Conversion of securities	1
Stock dividends	1
Options (s.144 - s.145 TCGA 1992)	1
<b>Transfer of Business Assets</b>	
Gifts of business assets (detail)	1
Gifts to settlor interested trusts (detail)	1
Business Asset Disposal Relief (detail)	1
Investors' relief (detail)	1
<b>Other Property, Businesses, Investments etc</b>	
Private residences	1
Leases of land and other assets	2
Part disposals of land	1
Charities and gifts of non-business assets (detail)	1
Works of art	2
Chattels and passenger vehicles exemptions	1
<b>Supplemental</b>	
Supplemental matters contained in s.272 to s.291 TCGA 1992	1
Post transaction valuations	1
Marren v Ingles, Zim Properties, ESC D33	1
<b>INHERITANCE TAX</b>	
<b>Pervasive Concepts</b>	
Definition of property and estate (including liabilities)	1
Definition of excluded property for individuals and trusts and situs of assets (in detail)	1
Dispositions (detail)	1
Dispositions that are not transfers of value	1
Transfers of value (detail)	1
Deemed transfers of value (close companies s.94 and s.98 IHTA 1984 only)	2
Chargeable transfers (s.2 IHTA 1984)	1
<b>Occasions of Charge and Calculation of Tax Liability</b>	

<b>Detailed syllabus grid – Advanced Technical – Inheritance Tax, Trusts and Estates</b>	
Lifetime transfers (PETs and CLTs) including transfers on same day and in same year	1
Charge on death (death within seven years of lifetime transfers and free and settled estate)	1
Rates (detail)	1
Taper relief and tax paid in lifetime	1
<b>Exempt Transfers</b>	
Exemptions	1
Conditional exemptions	2
Allocation of exemptions	1
<b>Settled Property</b>	
Preliminary provisions	1
Interests in possession, reversionary interests and settlement powers (detail, including settled excluded property)	1
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
<b>Reliefs</b>	
Business property relief (detail)	1
Agricultural property relief (detail including main provisions for corporate farmers)	1
Woodlands relief	2
Transfers in the seven years before death	1
Successive transfers	1
Changes in distribution of deceased's estate	1
Pension schemes	2
Armed forces, emergency service personnel, police, victims of persecution	3
Non-residents bank accounts	1
Double taxation relief (detail)	1
Treatment of dormant assets	2
<b>Valuation</b>	
General rules (detail)	1
Estate on death (detail)	1
Sales of related property from deceased's estate	1
Sale of shares from deceased's estate (detail)	1
Sale of land from deceased's estate (detail)	1
<b>Liability</b>	
General rules (detail)	1
Special cases	2
Burden of tax etc	1
<b>Administration and Collection</b>	
Detailed rules on accounts, determination, appeals, payment, interest and penalties	1
<b>Miscellaneous and Supplementary</b>	

<b>Detailed syllabus grid – Advanced Technical – Inheritance Tax, Trusts and Estates</b>	
Miscellaneous provisions (Sections 265 - 278 IHTA 1984 only)	1
Gifts with reservation (detail)	1
Previously Owned Assets Tax (detail)	3
Liabilities (s.103 FA 1986 including double charges relief)	1
Intestacy	2
Interaction with capital gains tax	2

## **Taxation of Owner-Managed Businesses (OMB)**

### **Module aim**

To enable candidates to develop a detailed understanding of the taxation of owner-managed businesses (OMBs) in the UK, covering income tax, national insurance contributions (NICs), corporation tax and capital gains tax (CGT).

Candidates will critically evaluate scenarios and apply technical knowledge, ensuring they can interpret tax legislation. They will use their professional judgement to formulate appropriate and strategic tax advice having considered alternative tax treatments, appropriate solutions and the client's circumstances.

### **Prior experience**

It is recommended that candidates have at least 2 years practical experience of tax.

The syllabus for the following Knowledge Level modules is assumed knowledge for this Advanced Technical module: Income Tax and National Insurance; Chargeable Gains and Stamp Taxes; and Corporate Taxes.

### **Method of assessment**

Assessment is via a written exam of 3.5 hours in length comprising four to six questions of 10, 15 or 20 marks each. In total there are 100 marks available. The pass mark is 50%.

### **Learning outcomes**

Upon successful completion of this module, you will be able to:

- Interpret and apply relevant tax legislation, HMRC guidance and case law
- Demonstrate an extensive knowledge and understanding of income tax, national insurance contributions (NICs) and capital gains tax (CGT) as they apply to OMBs in the UK, including sole traders, partnerships and companies
- Demonstrate how UK taxes interact for an OMB and its owner(s) to provide comprehensive and appropriate solutions to tax problems
- Critically evaluate and communicate the output of information generated by other parties or by Artificial Intelligence
- Create, explain and select the most appropriate tax planning strategy to optimise the tax position of an OMB and its owner(s)
- Evaluate relevant tax rules, laws and guidance and be able to apply them to particular scenarios to provide solutions to practical problems
- Demonstrate understanding of the objectives of an OMB and its owner(s), formulate options to achieve those objectives, and critically evaluate for the client and communicate to the client the implications of each option.

## **Key principles**

Demonstrating an extensive knowledge and understanding of income tax, national insurance contributions (NICs), and capital gains tax (CGT) for the Advanced Technical Owner-Managed Businesses module is defined as being able to:

### **Income Tax and National Insurance Contributions (NICs)**

Calculate tax liabilities, critically analyse, interpret, evaluate and provide advice to an OMB and its owner(s) on:

- Income generated from an unincorporated business
- Income generated by the owner of an incorporated business,
- The tax implications of off-payroll working
- The tax implications of share schemes
- The use of trading losses by a sole trader or partnership
- The application of anti-avoidance provisions – e.g. the tax implications for participants of close companies

### **Chargeable gains**

Calculate tax liabilities, critically analyse, interpret, evaluate and provide advice to an OMB and its owner(s) on:

- The taxation of chargeable gains and disposals that do not fall within the charge
- Reliefs including
  - Business asset disposal relief
  - Gift relief
  - Incorporation relief
  - Investors' relief
  - Rollover relief

### **Corporation tax**

Calculate tax liabilities, critically analyse, interpret, evaluate and provide advice to an OMB and its owner(s) on:

- The charge to corporation tax
- The use of losses by a company
- The taxation of companies with investment business
- The tax implications of share schemes for the company
- The tax implications of intangible assets
- The application of anti-avoidance provisions – e.g. the tax implications for close companies, and the change in ownership of a business

### **Interaction of taxes**

Calculate tax liabilities, critically analyse, interpret, evaluate and provide advice to an OMB and its owner(s) on:

- The financing of existing and new businesses

- The incorporation of a new business
- Returns to owners and investors
- Liquidation, administration and winding up
- Company purchase of own shares

### **Excluded topics**

The following topics are **not** examined in the Advanced Technical Owner-Managed Businesses module:

- Anti avoidance provisions:
  - Controlled foreign companies
  - Transfer pricing
  - Hybrid mismatch
  - Patent box
  - Corporate interest restriction
  - Diverted profits tax
  - Domestic top up tax
  - Multinational top up tax
- Deferred taxation
- Demergers
- Derivatives
- Groups of companies
- Inheritance tax other than relevant topics included in the Inheritance Tax, Trusts and Estates Knowledge Level module – e.g. recognising when an immediate charge to inheritance tax arises such that a transaction is eligible for gift relief under s.260 TCGA 1992
- Leasing of plant and machinery, including long funding leases
- Migration of a company
- Non-UK resident and dual resident companies
- Offshore receipts in respect of intangible assets
- Reorganisations and reconstructions
- Sale and leaseback
- Substantial shareholding exemption
- Stock dividends
- Stamp taxes other than relevant topics included in the Chargeable Gains and Stamp Taxes Knowledge Level module – e.g. SDLT on the purchase of land and buildings for trade purposes
- Taxation of trusts other than relevant topics included in the Inheritance Tax, Trusts and Estates Knowledge Level module – e.g. understanding what a trust is in order to calculate tax liabilities of beneficiaries

**Detailed syllabus grid**

<b>Detailed syllabus grid – Advanced Technical – Taxation of Owner-Managed Businesses</b>	
<b>ALL TAXES AND DUTIES</b>	
Disclosure and discovery	1
Avoidance v evasion including relevant tax cases (not dishonest conduct by tax agents)	2
GAAR	2
Penalties and interest on under/overpayments/failure to notify etc	1
<b>INCOME TAX</b>	
<b>Administration</b>	
Self-assessment system	1
General provisions – ITTOIA 2005 Part 10	1
The operation and application of the PAYE system (including Part 11 ITEPA 2003)	2
PAYE settlement agreements (employer and employee perspective)	2
Charges to income tax, rates and calculation of liability (excluding trusts and PRs)	1
Personal reliefs	1
Taxation of income of spouses/civil partners	1
<b>Employment Income</b>	
Status - employed or self employed	1
IR35 (including off payroll working in the public and private sector)	1
Earnings and benefits treated as income	3
Exemptions	3
Deductions allowed from earnings	1
Income and exemptions relating to securities - Part 7 ITEPA 2003 (excluding Restricted Securities, Convertible Securities, SAYE options and Priority share allocations)	2
<b>Trading Income</b>	
Badges of Trade	1
Income taxed as trade profits - basic rules	1
Cash basis	1
Rules restricting deductions	1
Rules allowing deductions	1
Deductions allowable at a fixed rate	1
Receipts	1
Amounts not reflecting commercial transactions	1
Gifts to charities	2
Changes in and valuation of stock and work in progress	1
Basis of assessment	1
Adjustment income	1
Post-cessation receipts	1
Losses	1
Partnerships including LLPs	1
Mixed partnerships	1

<b>Detailed syllabus grid – Advanced Technical – Taxation of Owner-Managed Businesses</b>	
<b>Property Income</b>	
Anti-avoidance - transactions in land	1
<b>Savings and Investment Income</b>	
Dividends from UK resident companies	1
Release of loan to a participator in a close company	1
Company purchase of own shares	1
<b>Sundry Matters</b>	
Relief for interest paid	1
Pension contributions	1
<b>NATIONAL INSURANCE</b>	
Class 1	2
Classes 1A and 1B	2
Class 4	1
<b>CAPITAL GAINS TAX (CGT) AND CORPORATION TAX ON CHARGEABLE GAINS (CTCG)</b>	
<b>Administration</b>	
Administration and payment of capital gains tax	1
<b>Capital Gains Tax and Corporation Tax on Chargeable Gains</b>	
The charge to CGT and CTCG	1
Definition of elements of charge - person, disposal, asset	1
Identify main exemptions - non chargeable gains, persons, disposals and assets	1
Territorial scope - residence of individuals (basic definition) and situs of assets (s.275 TCGA 1992 only)	3
Territorial scope - residence of companies (basic definition) and situs of assets (s.275 TCGA 1992 only)	3
Annual calculation of CGT	1
CTCG - inclusion of gains in total profits	3
<b>Computation of Gains and Acquisitions and Disposals of Assets</b>	
Computation of gains and losses	1
Use of losses	1
Disposals and acquisitions at market value (s.17(1) TCGA 1992 only (excluding distributions and employments))	1
Disposal and acquisitions at market value (detail)	1
Transactions between connected parties	1
Disposal in a series of transactions	1
Assets and disposals of assets (s.21 to s.28A TCGA 1992)	1
Value shifting (s.29 to s.30 TCGA 1992)	2
Allowable deductions (detail)	1
Wasting assets	3
Cash basis accounting	1

<b>Detailed syllabus grid – Advanced Technical – Taxation of Owner-Managed Businesses</b>	
Miscellaneous computational provisions (s.48 to s.52 TCGA 1992)	2
Indexation allowance	2
<b>Individuals, Partnerships, Trusts and Collective Investment Schemes</b>	
Spouses and civil partners	1
Partnerships and Limited Liability Partnerships (trading partnerships only)	1
<b>Shares, Securities, Options etc</b>	
Share pooling without indexation and no bonus or rights issues	1
Share pooling, identification of securities, excluding s.110 TCGA 1992	1
Gilt edged securities and qualifying corporate bonds	1
Capital distributions on a winding up only including "Phoenix" rules	2
Disposal of a right to acquire shares or debentures	1
Transfer of an asset at undervalue to shareholders of a close company	1
Effect of share loss relief	1
Reorganisation or reduction of share capital	1
Conversion of securities	1
Company reconstructions	1
Stock dividends	1
Options (s.144 - s.145 TCGA 1992)	1
Employment related securities (s.149A to s.149C TCGA 1992)	2
Enterprise Investment Scheme	2
Seed Enterprise Investment Scheme	2
Venture Capital Trusts	2
Miscellaneous (s.151E TCGA 1992)	
<b>Transfer of Business Assets</b>	
Replacement of business assets (detail)	1
Stock in trade	1
Transfer of a business to a company (i.e. incorporation relief)	1
Gifts of business assets (detail)	1
Business Asset Disposal Relief (detail)	1
Investors' relief (detail)	1
<b>Other Property, Businesses, Investments etc</b>	
Employee ownership trusts in the context of retirement/succession planning	3
Share schemes	1
Leases of land and other assets	2
Part disposals of land	1
Compulsory acquisition	2
Joint interests in land	2
Debts	2
Charities and gifts of non-business assets (detail)	2
Chattels and passenger vehicles exemptions	1
<b>Supplemental</b>	

<b>Detailed syllabus grid – Advanced Technical – Taxation of Owner-Managed Businesses</b>	
Supplemental matters contained in s.272 to s.291 TCGA 1992	1
Post transaction valuations	1
Marren v Ingles, Zim Properties, ESC D33	1
<b>CORPORATION TAX</b>	
<b>Accounting Standards</b>	
Impact of accounting standards on taxable profits	1
<b>Administration and Computation of Liability</b>	
Corporation tax self-assessment system	1
Calculation of liability in respect of profits excluding foreign currency	1
Companies with small profits (ADTEC OMB - single company only)	1
Loss relief (KL CT - post 2017 trade losses, property losses, OMB post 2017 losses)	1
Charitable donations relief	1
Close companies	1
Change in company ownership	1
Transactions in securities	2
Transactions in land	2
Miscellaneous provisions - CTA 2010 Part 22 transfers of trade only	1
Company distributions excluding demergers	1
<b>Computation of Taxable Profits</b>	
The charge to corporation tax and accounting periods	1
Trading income - CTA 2009 Part 3, excluding Chapters 8-9 i.e. Herd Basis, Compensation for Compulsory Slaughter of Animals and Other Specific Trades	1
Loan relationships - basic principles	1
Intangible fixed assets (CTA 2009 Part 8 excluding Chapters 16, 16A, 16B and 17)	3
Intellectual property (CTA 2009 Part 9)	3
Company distributions received - basic principles of CTA 2009 Part 9A	1
Income not otherwise charged - CTA 2009 Part 10, Chapter 8	1
Relief for employee share acquisition schemes - CTA 2009 Parts 11 and 12	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	1
Companies with investment businesses	2
Partnerships - company as a partner	1
General calculation rules - CTA 2009 Part 20	1
<b>Miscellaneous Matters and Anti-avoidance</b>	
Deduction of income tax	1
IR35	1
<b>CAPITAL ALLOWANCES - post April 2010 rules only will be examined</b>	
<b>Part 1 CAA 2001 - Introduction</b>	

<b>Detailed syllabus grid – Advanced Technical – Taxation of Owner-Managed Businesses</b>	
Introduction (ss1-10)	1
<b>Part 2 CAA 2001 - Plant and machinery allowances</b>	
Introduction (ss11 - 14)	1
Qualifying activities (ss15 - 20)	1
Qualifying expenditure (ss21 - 38ZA, but excluding ss34-38 below)	1
AIA qualifying expenditure (ss38A - 38B)	1
First year qualifying expenditure (s39 - 51, but excluding ss45F-G below)	1
Annual Investment Allowance (ss51A - 51N)	1
First year allowances (s52)	1
Prevention of double relief (s52A)	1
Other allowances and charges (ss53-59 and 60-66A)	1
Special balancing charge (ss59A - 59C)	1
Hire purchase etc and plant provided by lessee	1
Computer software	1
Short life assets	1
Special rate expenditure (ss104A - 104F)	1
Fixtures	1
Assets provided or used only partly for qualifying activities	1
Additional VAT liabilities and rebates (ss234 - 240)	2
Giving effect to allowances and charges (ss247 - 262, but excluding ss254 - 261A below)	1
Partnerships and successions	1
Use of plant or machinery for business entertainment	1
<b>Part 2A CAA 2001 - Structures and buildings allowances</b>	
Structures and buildings allowances	1
<b>Part 6 CAA 2001 - Research and development allowances</b>	
Research and development allowances	1
<b>Part 11 CAA 2001 - Contributions</b>	
Contributions	2
<b>Part 12 CAA 2001 - Supplementary provisions</b>	
Additional VAT liabilities and rebates: interpretation, etc (ss546 - 551)	1
Effect of partnership changes (s558)	1
Successions (s559)	1
Miscellaneous (ss562 - 570A)	2
Final provisions (ss571 - 581)	1
<b>INHERITANCE TAX</b>	
<b>Pervasive Concepts</b>	
Transfers of value (s.3(1), (2) and s.4 IHTA 1984)	3
Deemed transfers of value (close companies s.94 and s.98 IHTA 1984 only)	2

<b>Detailed syllabus grid – Advanced Technical – Taxation of Owner-Managed Businesses</b>	
Chargeable transfers (s.2 IHTA 1984)	3
<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	3
Charge on death (death within seven years of lifetime transfers and free and settled estate)	3
Taper relief and tax paid in lifetime	3
<b>Exempt Transfers</b>	
Exemptions	3
<b>Reliefs</b>	
Business property relief (detail)	2
<b>Valuation</b>	
General rules (detail)	1

## **Taxation of Larger Companies & Groups (TLCG)**

### **Module aim**

To enable candidates to develop a detailed understanding of the taxation of larger companies and groups in the UK, covering corporation tax of taxable total profits including chargeable gains for companies.

Candidates will critically evaluate scenarios and apply technical knowledge, ensuring they can interpret tax legislation. They will use their professional judgement to formulate appropriate and strategic tax advice having considered alternative tax treatments, appropriate solutions and the client's circumstances.

### **Prior experience**

It is recommended that candidates have at least 2 years practical experience of tax.

The syllabus for the following Knowledge Level modules is assumed knowledge for this Advanced Technical module: Corporate taxes; and Chargeable Gains and Stamp Taxes.

### **Method of assessment**

Assessment is via a written exam of 3.5 hours in length comprising four to six questions of 10, 15 or 20 marks each. In total there are 100 marks available. The pass mark is 50%.

### **Learning outcomes**

Upon successful completion of this module, you will be able to:

- Interpret and apply relevant tax legislation, HMRC guidance and case law
- Demonstrate an extensive knowledge and understanding of corporation tax as it applies to larger companies and groups in the UK
- Demonstrate how UK taxes interact for both UK and non-UK resident companies to provide comprehensive and appropriate solutions to tax problems
- Critically evaluate and communicate the output of information generated by other parties or by Artificial Intelligence
- Create, explain and select the most appropriate tax planning strategy to optimise the tax position of larger companies and groups
- Evaluate relevant tax rules, laws and guidance and be able to apply them to particular scenarios to provide solutions to practical problems
- Demonstrate understanding of the objectives of a larger company or group of companies, formulate options to achieve those objectives, and critically evaluate for the client and communicate to the client the implications of each option.

## **Key principles**

Demonstrating an extensive knowledge and understanding of corporation tax for the Advanced Technical Taxation of Larger Companies and Groups module is defined as being able to:

### **Corporation tax**

Calculate tax liabilities, critically analyse, interpret, evaluate and provide advice to a larger company or group on:

- Residence status and the taxation of resident, non-resident, and dual resident companies
- The computation of taxable total profits including corporate gains
- The charge to corporation tax for a larger company or group
- The treatment of overseas income and the tax implications of international transactions such as company migration, controlled foreign companies, diverted profits tax, double tax treaties and the OECD Model Tax Convention, international movement of capital, multi-national and domestic top up tax (basic rules only), permanent establishments, and transfer pricing
- The use of losses by a larger company or group including consortia and worldwide groups
- The taxation of companies with investment business
- The tax implications of:
  - intangible assets
  - research and development reliefs
  - share schemes
- The application of other anti-avoidance provisions – e.g. change in ownership of a company, corporate interest restriction, depreciatory transactions, value shifting

### **Interaction of taxes**

Calculate tax liabilities, critically analyse, interpret, evaluate and provide advice to a larger company or group on:

- The financing of existing and new businesses
- The tax implications of a corporate reorganisation or reconstruction including successions, demergers and takeovers
- The tax implications of a share or asset sale
- Liquidation, administration and winding up

### **Excluded topics**

The following topics are **not** examined in the Advanced Technical Taxation of Larger Companies and Groups module:

- Calculating corporate gains:
  - Sales and grants of leases
- Derivative contracts beyond knowing they are treated as loan relationships for the purposes of taxing relevant debits and credits
- Employee ownership trusts and employee benefit trusts
- R&D intensive SMEs

**Detailed syllabus grid**

<b>Detailed syllabus grid – Advanced Technical – Taxation of Larger Companies and Groups</b>	
<b>ALL TAXES AND DUTIES</b>	
Disclosure and discovery	1
Disclosure of Tax Avoidance Schemes for taxes within syllabus	2
Accelerated Payment Notices and Follower Notices	2
Avoidance v evasion including relevant tax cases (not dishonest conduct by tax agents)	2
GAAR	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	1
Double tax treaties - application of OECD model and supplied extracts from treaties	1
Double tax relief	1
<b>INCOME TAX</b>	
<b>Employment Income</b>	
IR35 (including off payroll working in the public and private sector)	3
<b>Trading Income</b>	
Badges of Trade	1
<b>Savings and Investment Income</b>	
Company purchase of own shares	3
<b>CAPITAL GAINS TAX (CGT) AND CORPORATION TAX ON CHARGEABLE GAINS (CTCG)</b>	
<b>Capital Gains Tax and Corporation Tax on Chargeable Gains</b>	
The charge to CGT and CTCG	3
Definition of elements of charge - person, disposal, asset	3
Identify main exemptions - non chargeable gains, persons, disposals and assets	3
Territorial scope - residence of companies (basic definition) and situs of assets (s.275 TCGA 1992 only)	3
Non-resident gains within charge (identification of categories but no calculations)	2
CTCG - inclusion of gains in total profits	1
<b>Computation of Gains and Acquisitions and Disposals of Assets</b>	
Computation of gains and losses	1
Use of losses	1
Disposals and acquisitions at market value (s.17(1) TCGA 1992 only (excluding distributions and employments))	1
Transactions between connected parties	1
Disposal in a series of transactions	1
Assets and disposals of assets (s.21 to s.28A TCGA 1992)	1
Value shifting (s.29 to s.30 TCGA 1992)	1

<b>Detailed syllabus grid – Advanced Technical – Taxation of Larger Companies and Groups</b>	
Value shifting (s.31 TCGA 1992)	1
Allowable deductions (detail)	1
Wasting assets	2
Miscellaneous computational provisions (s.48 to s.52 TCGA 1992)	2
Indexation allowance	2
<b>Shares, Securities, Options etc</b>	
Share pooling, identification of securities, excluding s.110 TCGA 1992	1
Indexation (s.110 TCGA 1992)	1
Gilt edged securities and qualifying corporate bonds	1
Reorganisation or reduction of share capital	1
Conversion of securities	1
Company reconstructions	1
Transfers concerning companies of different member states	3
Stock dividends	1
Miscellaneous (s.151E TCGA 1992)	2
<b>Transfer of Business Assets</b>	
Replacement of business assets (detail)	1
Stock in trade	1
<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
Non-resident and dual resident companies	1
Recovery of tax otherwise than from taxpayer company	1
Demergers	1
Substantial shareholding exemption	1
<b>Other Property, Businesses, Investments etc</b>	
Part disposals of land	1
Chattels and passenger vehicles exemptions	1
<b>Supplemental</b>	
Supplemental matters contained in s.272 to s.291 TCGA 1992	1
Post transaction valuations	1
Marren v Ingles, Zim Properties, ESC D33	1
<b>CORPORATION TAX</b>	
<b>Accounting Standards</b>	
Impact of accounting standards on taxable profits	1
Deferred tax	1

<b>Detailed syllabus grid – Advanced Technical – Taxation of Larger Companies and Groups</b>	
<b>Administration and Computation of Liability</b>	
Corporation tax self-assessment system	1
Calculation of liability in respect of profits	1
Companies with small profits (ADTEC OMB - single company only)	1
Loss relief (KL CT - post 2017 trade losses, property losses, OMB post 2017 losses)	1
Group relief (KL CT - excluding consortia and losses within a worldwide group)	1
Charitable donations relief	1
Restrictions on obtaining certain deductions - i.e. the deductions allowance (CTA 2010 Part 7ZA but excluding ss269ZFB-269ZQ)	1
Leasing plant and machinery - long funding leases only	1
Close companies	2
Companies in liquidation or administration (CTA 2010 Part 13 Chapter 5 only)	1
Change in company ownership	1
Tax avoidance involving carried forward losses	2
Transactions in securities	1
Transactions in land	1
Sale and leaseback	3
Miscellaneous provisions - CTA 2010 Part 22 (excluding Chapters 3, 8, and sections 990 to 995)	1
Company distributions	1
<b>Computation of Taxable Profits</b>	
The charge to corporation tax and accounting periods	1
Company residence and chargeable profits of non-UK resident companies and concept of permanent establishment/branch	1
Trading income - CTA 2009 Part 3, excluding Chapters 8-9 i.e. Herd Basis, Compensation for Compulsory Slaughter of Animals and Other Specific Trades	1
Property income (Foundation and Knowledge Level excludes CTA 2009 Part 4 Chapters 7 to 10)	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)	2
Intellectual property (CTA 2009 Part 9)	2
Company distributions received	1
Income not otherwise charged - CTA 2009 Part 10, Chapter 8	1
Relief for employee share acquisition schemes - CTA 2009 Parts 11 and 12	1
Research and development expenditure - CTA 2009 Part 13 Chapters 1, 1A, 8, 9	1
Companies with investment businesses	1
Partnerships - company as a partner	1
Unremittable income	1
General calculation rules - CTA 2009 Part 20	1
<b>Miscellaneous Matters and Anti-avoidance</b>	

<b>Detailed syllabus grid – Advanced Technical – Taxation of Larger Companies and Groups</b>	
Migration of company (post 1 January 2020 only)	2
Controlled foreign companies	1
Transfer pricing and advance pricing agreements	1
Hybrid mismatch	2
Patent Box Regime - basic principles	3
Corporate interest restriction	2
Joint ventures	1
Deduction of income tax	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	3
<b>CAPITAL ALLOWANCES - post April 2010 rules only will be examined</b>	
<b>Part 1 CAA 2001 - Introduction</b>	
Introduction (ss1-10)	1
<b>Part 2 CAA 2001 - Plant and machinery allowances</b>	
Introduction (ss11 - 14)	1
Qualifying activities (ss15 - 20)	1
Qualifying expenditure (ss21 - 38ZA, but excluding ss34-38 below)	1
AIA qualifying expenditure (ss38A - 38B)	1
First year qualifying expenditure (s39 - 51, but excluding ss45F-G below)	1
Annual Investment Allowance (ss51A - 51N)	1
First year allowances (s52)	1
Prevention of double relief (s52A)	1
Other allowances and charges (ss53-59 and 60-66A)	1
Special balancing charge (ss59A - 59C)	1
Hire purchase etc and plant provided by lessee	1
Long funding leases	1
Computer software	1
Short life assets	1
Long life assets	1
Special rate expenditure (ss104A - 104F)	1
Fixtures	1
Assets provided or used only partly for qualifying activities	1
Avoidance involving allowance buying and other anti-avoidance	3
Additional VAT liabilities and rebates (ss234 - 240)	2
Giving effect to allowances and charges (ss247 - 262, but excluding ss254 - 261A below)	1
Use of plant or machinery for business entertainment	1
<b>Part 2A CAA 2001 - Structures and buildings allowances</b>	

<b>Detailed syllabus grid – Advanced Technical – Taxation of Larger Companies and Groups</b>	
Structures and buildings allowances	1
<b>Part 6 CAA 2001 - Research and development allowances</b>	
Research and development allowances	1
<b>Part 11 CAA 2001 - Contributions</b>	
Contributions	1
<b>Part 12 CAA 2001 - Supplementary provisions</b>	
Additional VAT liabilities and rebates: interpretation, etc (ss546 - 551)	1
Successions (s559)	1
Transfers (ss560A - 561A)	1
Miscellaneous (ss562 - 570A)	1
Final provisions (ss571 - 581)	1
<b>STAMP DUTY</b>	
Stock transfer forms - sale of shares for cash with simple calculation of liability only	
Chargeable instruments and circumstances	3
Territorial scope	3
Exclusions and exemptions (including group relief, takeover relief and reliefs for reconstructions and partitions)	3
Calculation	3
Liability, due dates, interest and penalties	3
Administration - adjudication, electronic stamping	3
<b>STAMP DUTY LAND TAX (OR SCOTTISH LBTT AND WELSH LTT EQUIVALENTS)</b>	
Land transactions - acquisitions and chargeable interests (excluding sub-sales and exchanges involving minor interests)	3
Chargeable consideration (excluding annuities, works and employee services)	3
Calculation of tax (excluding detailed rules on leases (Sch 17A FA 2003) and partnerships)	3
Sale and leaseback relief	3
Group relief and reconstruction or acquisition relief	3
Application of provisions, supplementary provisions and interpretation	3

## Indirect Taxation

### Module aim

To enable candidates to develop a detailed understanding of indirect taxation.

Candidates will critically evaluate scenarios and apply technical knowledge, ensuring they can interpret tax legislation. They will use their professional judgement to formulate appropriate and strategic tax advice having considered alternative tax treatments, appropriate solutions and the client's circumstances.

### Prior experience

It is recommended that candidates have at least 2 years practical experience of tax.

The syllabus for the following Knowledge Level modules is assumed knowledge for this Advanced Technical module: VAT.

### Method of assessment

Assessment is via a written exam of 3.5 hours in length comprising four to six questions of 10, 15 or 20 marks each. In total there are 100 marks available. The pass mark is 50%.

### Learning outcomes

Upon successful completion of this module, you will be able to:

- Interpret and apply relevant tax legislation, HMRC guidance and case law
- Demonstrate an extensive knowledge and understanding of VAT as it applies to taxable persons in the UK
- Demonstrate how UK taxes interact for both UK and non-UK resident taxable persons to provide comprehensive and appropriate solutions to tax problems
- Critically evaluate and communicate the output of information generated by other parties or by Artificial Intelligence
- Create, explain and select the most appropriate tax planning strategy to optimise the tax position of a taxable person
- Evaluate relevant tax rules, laws and guidance and be able to apply them to particular scenarios to provide solutions to practical problems
- Demonstrate understanding of the objectives of a client, formulate options to achieve those objectives, and critically evaluate for the client and communicate to the client the implications of each option.

### Key principles

Demonstrating an extensive knowledge and understanding of VAT for the Advanced Technical Indirect Taxation module is defined as being able to:

#### VAT

Calculate tax liabilities, critically analyse, interpret, evaluate and provide advice to a client on:

- The territorial scope of VAT and the requirement to become VAT registered in the UK registered either in the UK or elsewhere in the EU, including:

- for non-EU established businesses.
- The different types of taxable person and the circumstances in which VAT registration may apply to them including tax representatives and agents.
- The NI protocol as it applies to VAT and duties.
- The meaning of supply and consideration, and how supplies differ in respect of goods and services; and when treated as single or multiple supplies.
- The different rules relating to the time and place that supplies and importations are deemed to occur, including importations and cross border services.
- Understand and calculate VAT liabilities, including deemed values, and income that does not fall within the tax.
- The different rates of VAT and in what circumstances they apply.
- The different rules relating to the time that supplies are deemed to take place.
- Deemed intra Community supplies (for NI), and non-taxable income.
- Identify the deductions and reliefs that are available against a VAT charge, including non-deductibles, and
- Calculate partially recoverable VAT and understand different methods of calculating this.
- Understand how VAT applies in special circumstances including:
- Special accounting schemes and to particular types of person.
- in relation to differing supplies of property and construction.
- The methods of valuing importations and intra community supplies and acquisitions for VAT purposes, and the reliefs available.
- How refunds of VAT are made to non-established persons.
- The simplification mechanisms for intra community trading.
- Demonstrate an understanding of how the VAT rules apply to different classes of business operating within the EU, including tour operators; non-EU based suppliers of electronic services; financial and insurance providers and intermediaries; charities and the public sector.

### **Excluded topics**

The following topics are **not** examined in the Advanced Technical Indirect Taxation module:

- Taxes other than VAT

### **Detailed syllabus grid**

<b>Detailed syllabus grid – Advanced Technical – Indirect Tax</b>	
<b>ALL TAXES AND DUTIES</b>	
Disclosure of Tax Avoidance Schemes for taxes within syllabus	2
Avoidance v evasion including relevant tax cases (not dishonest conduct by tax agents)	2
GAAR	2
Penalties and interest on under/overpayments/failure to notify etc	1
<b>VAT</b>	
<b>Scope of VAT and the Charge to Tax</b>	
Taxable person	1

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

Detailed syllabus grid – Advanced Technical – Indirect Tax	
Distance selling (NI)	1
<b>Tax Points</b>	
Time of supply - general provisions (s.6 VATA 1994)	1
Time of supply - specific provisions (regulations 81-95 SI 1995/2518)	1
Time of intra-Community acquisition (NI)	1
Time of importation	1
<b>Right to Deduct</b>	
Scope of the right to deduct input tax	1
Inputs and input tax	1
Disallowed and "blocked" input tax	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)	1
Partial exemption	1
Capital goods scheme	1
Clawback and payback (regulations 108 and 109)	1
<b>Place of Transactions</b>	
Place of supply of goods	1
Place of supply of services	1
Place of "belonging"	1
Scope and application of the reverse charge within ss.8 and 9A VATA 1994	1
Use and enjoyment override	1
Place of importation	1
Place of intra-Community acquisition (NI)	1
<b>Reliefs and Exemptions</b>	
Exempt supplies	1
Zero-rated supplies	1
Reduced rated supplies	1
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
Fiscal warehousing	1
Fulfilment house due diligence scheme	1
<b>Accounting and Administration</b>	
Accounting and record keeping requirements	1
Appeals and reconsiderations	1
Assessments	1
Claims for overpaid/underclaimed VAT	1
Criminal offences	2

<b>Detailed syllabus grid – Advanced Technical – Indirect Tax</b>	
Penalties	1
EC sales lists (NI)	1
Intrastat declarations (NI only to 2025)	2
Invoicing and other accounting documentation	1
Payments on account	2
Person liable to pay/account for VAT	1
Special VAT accounting schemes (e.g. margin schemes, flat-rate scheme)	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	1
VAT representatives	2
Error-correction procedures	1
<b>Miscellaneous</b>	
Anti-avoidance provisions including construction services	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	1
Investigations	2
VAT recovery on employee benefits and expenses	2
Mutual assistance regime	2
Notification of uncertain tax treatment	3
<b>Application in Specific Circumstances</b>	
Acquisitions, disposals and other corporate transactions	1
Charities and other non-profit making bodies	2
Works to immovable property	1
DIY house builders	2
Farmers	2
Financial services	1
Government departments, local authorities and other public bodies	2
Insolvency and liquidations	2
Insurance	1
Partnerships/LLPs	1
Transactions in immovable property	1
Intra-community trade (NI)	1

## **Skills: Application and Professional Skills module**

### **Module aim**

To enable candidates to showcase their skills as a Chartered Tax Adviser, the Application and Professional Skills (APS) module brings together specialist knowledge gained throughout the qualification and applies it to a complex case study.

Candidates will critically evaluate scenarios and apply technical knowledge, ensuring they can interpret tax legislation and apply it to a complex set of facts. They will use their professional judgement to formulate appropriate and strategic tax advice having considered alternative tax treatments, appropriate solutions and the client's circumstances.

### **Module options**

Case studies are available in the following specialist areas:

- Taxation of Individuals,
- Inheritance Tax, Trusts and Estates,
- Taxation of Owner-Managed Businesses,
- Larger Companies and Groups, and
- Indirect Taxation

The module has the same learning outcomes and assessment criteria, irrespective of the specialist area chosen.

### **Prior experience**

It is recommended that candidates do not attempt this module until they have completed all other required elements of the CTA qualification including the Accounting, Law and Ethics Foundation modules.

### **Method of assessment**

Pre-seen information to provide the candidate with information about the case study will be published by the CIOT prior to the examination. The purpose of the pre-seen information is to equip candidates to deal with the case study in the examination environment and make the question more aligned to a client situation in which candidates might be involved. It will also give guidance to candidates in relation to the broad areas of taxation which will be assessed in the case study. Candidates may discuss the pre-seen information with whomever they choose. The pre-seen information will be provided to candidates again within the exam question as the final exhibit.

Assessment is via a written exam of 3.5 hours in length during which the candidate will formulate a written response in accordance with the requirements of the case study. The assessment will be graded as fail, pass or distinction in accordance with the rubric for this module.

### **Syllabus for each specialist area**

The syllabus for these modules is based on prior knowledge gained through your study to become a CTA and includes:

- the syllabus of the corresponding Advanced Technical module,

- knowledge from the relevant Technical Knowledge modules, as identified above (in the Introduction to the Technical Knowledge Stage), and
- knowledge from ethics, law and accounting Foundation modules.

### **Learning outcomes**

Upon successful completion of this module, you will be able to:

- Identify relevant tax legislation, rules and principles as they relate to a client's position, understand the objectives of the client and apply the law to the facts to create a range of options, appropriate to a client's objectives
- Critically evaluate information and options to formulate reasoned, relevant, practical, commercial and realistic advice and conclusions for a client, in accordance with the client's objectives
- Provide a client with clear, concise and relevant advice in an appropriate format, which relates to both their express and implicit position
- Communicate clearly and concisely to clients
- Demonstrate adherence to ethical codes and principles.

### Level 7 equivalent skills

On successful completion of this stage of the qualification, the candidate will be able to use specialist tax skills to conceptualise and address problematic situations that involve many interacting factors to provide strategic advice and guidance in the context of UK taxation, which critically evaluates the short- and long-term implications of identified possible courses of action to create realistic and ethical options and recommendations for a client.

### **Assessment criteria**

The candidate can:

- Critically analyse a client's situation, identify express and implicit issues arising from that situation and apply relevant specialist tax law (including case law) and other tax principles to create a range of realistic and ethical options for the client in accordance with the client's objectives
- Critically evaluate options for consideration, including an evaluation of the commerciality of each option, and provide reasoned recommendations to the client
- Demonstrate clear, concise and effective written communication skills
- Apply codes, rules and ethical principles that apply to a Chartered Tax Adviser

### **Rubric**

This rubric provides the assessment criteria and grade descriptors used to assess performance in the Application and Professional Skills Module.

Criteria	Distinction	Pass	Borderline fail	Fail
Introduction	Clear, focused and comprehensive. Effective introduction of the issues.	Introduces the case well, may lack some clarity or depth in introduction of the issues.	Provides a basic overview of the issues but lacks clarity, detail or depth in introduction of the issues.	Incomplete or unclear introduction, fails to identify the context for the case.
Critical analysis and application	Deep and insightful critical analysis of facts to tax law and principles. Identify express and implicit client issues. Tax law and principles are effectively applied to the issues.	Provides sound critical analysis with most issues identified and there is evidence of core tax law and principles applied to support discussion.	Basic analysis with some application of core tax law and principles but lacks depth.	Lacks critical analysis and misapplies core tax law and principles, matters raised are unconnected to the case.
Critical thinking and evaluation	Excellent critical thinking, synthesising information seamlessly to create realistic and ethical options for consideration.	Good critical thinking with effective synthesis of information, some gaps of integration. Identification of ethical options, some of which may not be realistic	Some evidence of critical thinking but limited or unclear synthesis. Options not necessarily linked to the evaluation and may be unrealistic in practice	Minimal or no evidence of critical thinking, lacks depth and synthesis. Unethical or unrealistic options considered.
Evidence and support	Strong identification and use of tax law and principles relevant to the facts of the case. Sources are credible and support the discussion.	Evidence generally supports discussion with minor gaps.	Evidence is basic or only partially relevant, sources may lack credibility.	Lacks sufficient evidence, sources are weak.
Structure and organisation	Clear, logical structure with smooth flow. Cohesive submission. Appropriate format.	Well-structured with good organisation of issues, some areas of transition could be improved. Appropriate format.	Some structure but lacks flow with some elements missing. Format may not link to the question.	Disorganised or unclear structure, sections may be missing or not well developed. Incorrect format.
Conclusion	Strong identification of options and recommendations which fully address the issues of the case and are ethical, realistic and display commerciality.	Clear conclusion which addresses the main points of the case, may lack some depth. Ethical and generally realistic recommendations.	Basic conclusion which describes the issues. May lack depth. Ethical but some recommendations may be unrealistic or lack commerciality.	Incomplete or irrelevant conclusion which fails to address the issues raised by the case. Unethical recommendations.
Presentation and writing	Clear, concise writing style; well-structured with almost no grammatical or spelling errors.	Few grammatical or spelling errors, generally clear writing style.	Some grammatical and spelling errors. Writing is at times unclear.	Grammatical and spelling errors. Writing is unclear and/or hard to follow.

## Chartered Tax Adviser Professional Skills and Competencies Framework

As part of the work to redevelop the Chartered Tax Adviser (CTA) qualification, a Professional Skills and Competencies Framework has been devised. This framework illustrates just how varied a career in tax can be, with room in the profession for diverse individuals with varying skillsets.

Tax touches every aspect of life—government, business, and individuals—making it one of the most influential and respected professions. Far from being just about numbers, a career in tax combines law, finance, and strategy, offering intellectual challenge and real-world impact.

Qualified CTAs working in practice may help clients navigate complex regulations and make informed decisions, as well as helping them to remain compliant with the law. Those working in-house in industry can hold key strategic corporate roles, helping their employers to successfully shape their business as well as ensuring compliance.

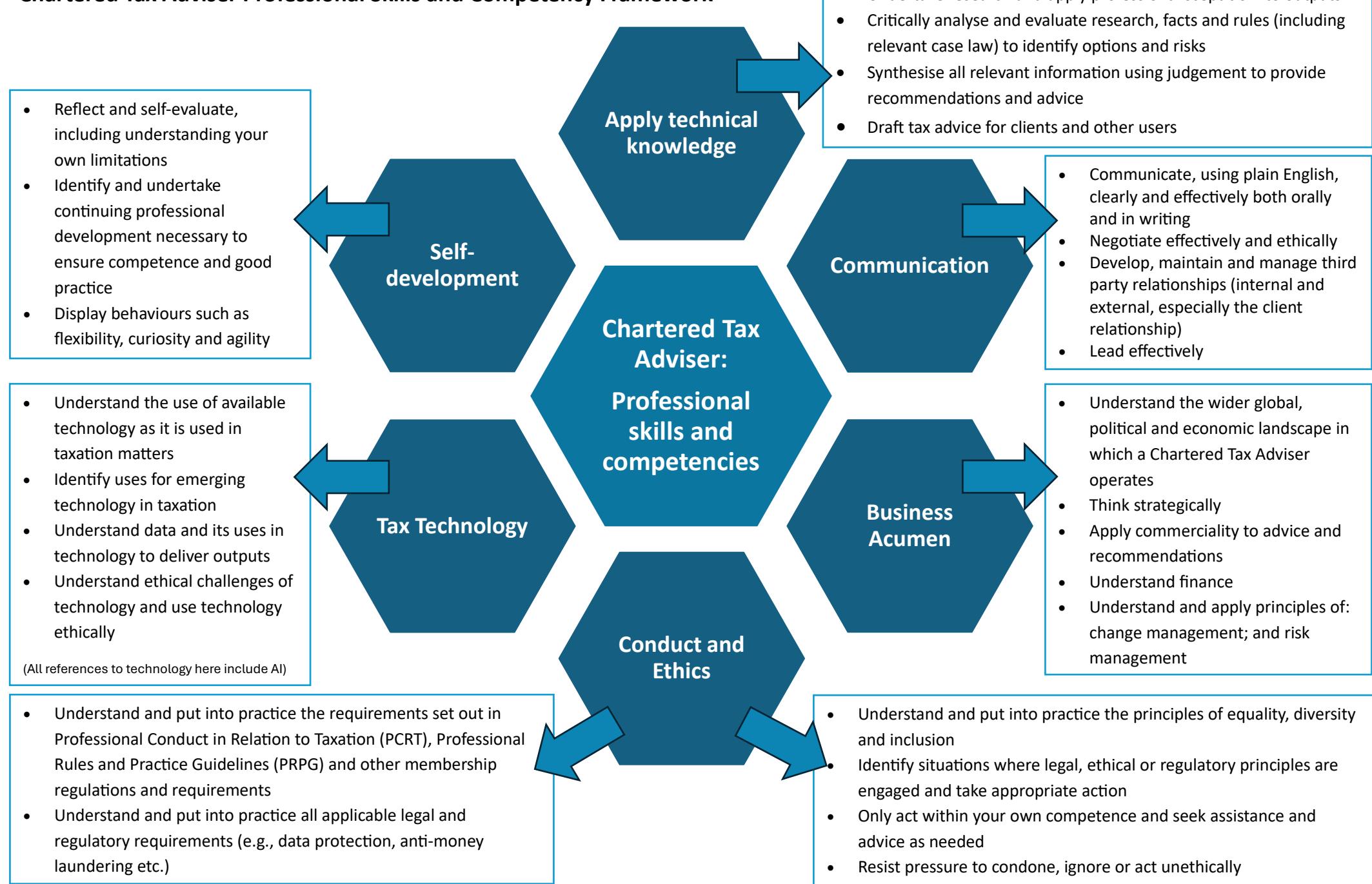
CTAs may even shape tax policy, either through working in the public sector directly or sharing the benefit of their experience through government consultations, giving their work a sense of purpose and societal value.

One of the biggest attractions of a career as a Chartered Tax Adviser is variety. Tax is dynamic and constantly evolving with legislation, technology, and global trends. This diversity keeps the role stimulating and ensures continuous learning. Dealing with third parties allows CTAs to develop and draw on personal skills such as communication, relationship-building and negotiation skills. In a world changing rapidly, these skills are all the more important as tax advisers complement technological change through human oversight, ethical practice and relationship management skills.

The Chartered Tax Adviser qualification is globally recognised and can open doors to opportunities worldwide and the chance to move between sectors.

The CTA Professional Skills and Competencies framework is set out below. Not all Chartered Tax Advisers will have every skill or competency, as career paths vary. However, the framework may be used as aspirational by those studying for the CTA qualification and, post-qualification, as a tool to consider lifelong learning and self-development.

## Chartered Tax Adviser Professional Skills and Competency Framework



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