CTA Syllabus 2027

Chartered Institute of Taxation.

Advanced Technical Application and Professional Skills Awareness

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CTA Awareness, Advanced Technical and Application & Professional Skills Syllabus Grids for 2027 sittings	AWARENESS						ADVANCED TECHNICAL (white)				APPLICATION & PROFESSIONAL SKILLS (yellow)							
	A	B	C	D	E													
	A: VAT and Stamp taxes	B: Inheritance Tax Trusts and Estates	C: Corporation Tax	D: Taxation of Individuals	E: Taxation of Unincorporated Businesses		Taxation of Individuals	Taxation of Individuals	Human Capital	IHT Trusts and Estates	IHT Trusts and Estates	Taxation of Owner Managed Businesses	Taxation of Owner Managed Businesses	Taxation of Larger Companies & Groups	Taxation of Larger Companies and Groups	Domestic Indirect Taxation	Cross-Border and Environmental Taxes	VAT and Other Indirect Taxes
ALL TAXES AND DUTIES																		
Disclosure and Discovery							1	1	1	1	1	1	1	1	1			
Disclosure of Tax Avoidance Schemes for taxes within syllabus							2	2	2	2	2			2	2	2		2
Accelerated Payment Notices and Follower Notices							2	2	2	2	2			2	2			
Avoidance v Evasion including relevant tax cases (not dishonest conduct by tax agents)							2	2	2	2	2	2	2	2	2	2	2	2
GAAR							2	2	2	2	2	2	2	2	2	2	2	2
Role and responsibilities of the Senior Accounting Officer									2					1	1			
Publication of tax strategies of large corporates														1	1			
Corporate Criminal Offence									2					1	1			
Penalties and Interest on under/overpayments/failure to notify etc	X	X	X	X	X		1	1	1	1	1	1	1	1	1	1	1	1
Alternative Dispute Resolution							3	3	3	3	3	3	3	3	3	3	3	3
Double tax treaties - application of OECD model and supplied extracts from treaties							1	1	1		2			1	1			
Double tax relief (Awareness module - basic principles only)			X				1	1	1		3		3	1	1			3
INCOME TAX																		
Administration																		
Self-assessment system including MTD				X	X		1	1		1	1	1	1		3			3
General provisions – ITTOIA part 10				X	X		1	1	1	1	1	1	1		3			3
The operation and application of the PAYE system (including Part 11 ITEPA 2003) (HCT - in depth knowledge)				X			2	2	1		3	2	2		3			3
Notification of uncertain tax treatment									3									
PAYE settlement agreements (ADTEC IND - employee perspective only)				X			2	3	1			2	2		3			3
Taxed Award scheme (IND - employee perspective only)							2		1									
Modified PAYE									1									
Statutory payments and deductions including SSP, SMP, SPBPL, SRP, Student loans, AEO, DEO, payroll giving									1									
Charges to income tax, rates and calculation of liability				X	X		1	1	1	1	1	1	1		3			3
Personal reliefs				X	X		1	1			3	1	1		3			3
Taxation of income of spouses				X	X		1	1			3	1	1		3			3
Scottish Income tax				X			2	2	2	2	2	2	2					
Employment Income																		
Status - employed or self employed				X	X		1	1	1		3	1	1		3			3
Charge to tax - excluding Agency Workers, Intermediaries and Managed Service Companies				X			1	1	1				3		3			3
Agency Workers and Managed Service Companies									1									3
IR35 (including off payroll working in the public and private sector)			X					3	1			1	1		3			3
Losses in an employment							1	1										
Earnings and benefits treated as income				X			1	1	1		3	1	1		3			3
Exemptions				X			1	1	1		3	1	1		3			3
Deductions allowed from earnings				X			1	1	1		3	1	1		3			3
Benefits from Employer Financed Retirement Benefit Schemes									2									
Payments and benefits on termination of employment				X			1	1	1		3	1	1		3			3
Income and exemptions relating to shares and securities (excl Restricted Securities, Convertible Securities, SAYE options and Priority share allocation				X			1	1	1			1	1		3			
Convertible Securities, SAYE options and Priority Share Allocations,				X			1	1	1						3			
Restricted Securities				X			1	1	1				3					
Employment income provided through third parties									2									
Former employees: deduction for liabilities				X			2	2	1						3			
Sections 28, 211-215, 290-306, 351, 352, 360, 372, 378-392,549-554, 713-715 ITEPA 2003									2									
Pension Income																		
Part 9 ITEPA 2003 excluding Sections 605-637 ITEPA 2003				X			1	1	1		3		3					
Social security income																		
Part 10 ITEPA 2003				X			2	2										
Trading Income																		

CTA Awareness, Advanced Technical and Application & Professional Skills Syllabus Grids for 2027 sittings	AWARENESS						ADVANCED TECHNICAL (white)				APPLICATION & PROFESSIONAL SKILLS (yellow)							
	A	B	C	D	E													
Badges of Trade					X						3	1	1	1	1			3
Income taxed as trade profits and basic rules					X			3			3	1	1					3
Cash basis					X						3	1	1					3
Rules restricting deductions (HC - only looking at deductibility by employer of employment expenses)					X				2		3	1	1					3
Rules allowing deductions (HC - only looking at deductibility by employer of employment expenses)					X				2		3	1	1					3
Deductions allowable at a fixed rate					X							1	1					3
Receipts					X							1	1					3
Amounts not reflecting commercial transactions												1	1					
Gifts to charities					X							2	2					3
Changes in and Valuation of stock and work in progress					X							1	1					3
Basis periods					X						3	1	1					3
Adjustment income					X							1	1					
Post-cessation receipts					X						3	1	1					3
Losses					X			3			3	1	1					3
Partnerships including LLPs (Human Capital - salaried members only)					X			3	2		3	1	1					3
Property Income																		
Part 3 ITTOIA 2005				X			1	1			3		3					3
Rent-a-Room relief				X			1	1			3		3					3
Anti-avoidance - transactions in land				X			1	1			3		3					3
Excluded: Sections 315-319 and 335-343 ITTOIA 2005																		
Savings and Investment Income																		
Interest				X			1	1			3		3					
Dividends from UK resident companies				X			1	1			3	1	1		3			
Dividends from non UK resident companies				X			1	1			3		3		3			
Stock dividends from UK resident companies				X			1	1										
Release of loan to a participator in a close company				X			1	1	2		3	1	1					
Profits from deeply discounted securities (excluding s.443 - s.459 ITTOIA 2005)							2	2										
Gains from life assurance excluding Top Slicing Relief - awareness only							2	2			3							
Top Slicing Relief							2	2			3							
Company purchase of own shares				X			1	1			3	1	1		3			3
Excluded: Sections 422-426 and 547-573 ITTOIA 2005																		
Miscellaneous Income																		
Receipts from intellectual property							2	2										
Amounts treated as income of settlor		X					2	2		1	1							
Beneficiaries' income from estates in administration		X					2	2		1	1							
Estates of deceased persons in course of administration		X						3		1	1							
Annual payments not otherwise charged				X			2	2										
Income not otherwise charged				X			2	2										
Excluded: Sections 609-618, 671-678 and 803-828 ITTOIA 2005																		
Exempt Income																		
Part 6 ITTOIA 2005				X			1	1			3		3					
Excluded: Sections 713-748, 751-756 and 769-782 ITTOIA 2005																		
Foreign Income																		
Part 8 ITTOIA 2005				X			1	1	1		3		3		3			
Offshore Funds - SI2009/3001							2	2										
Residence & Domicile				X			1	1	1		3		3		3			
Double tax relief				X			2	2	1		3		3		3			
Transfer of assets abroad				X			2	2			3							
Remittance basis				~~X~~			3	3	3		3				~~3~~			
Exemption for persons not domiciled in the UK				X			1	1	1		3				3			
Sundry Matters																		
Enterprise Investment Scheme				X			1	1			3		3		3			
Seed Enterprise Investment Scheme				X			1	1			3		3					
High Income Child Benefit Charge				X			1	1			3		3					
Tax Relief for Social Investments				X			2	2										
Venture Capital Trusts							2	2							3			
Relief for interest paid				X	X		1	1			3	1	1					3

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Gift Aid				X			1	1			3		3					3
Pension contributions from the perspective of the employee				X			1	1	1		3	1	1		3			
Pension schemes from the persepective of the employer (Part 4 FA 2004)									2						3			
Auto-enrollment									2									
Losses on disposals of shares				X			1	1			3		3					3
Jointly held property							1	1			3							
Anti-avoidance - transactions in securities							2	2							3			
Anti-avoidance - transfer of assets abroad							2	2										
Pre-owned assets		X					2	2		1	1							
Taxation of income of settlements (ADTEC - Including remittance of income from overseas trust)		X						3		1	1							
Interaction with CGT		X					1	1		1	1							
Tax Equalisation									1									
Construction Industry Scheme									2				3		3			3
National Minimum Wage/Living Wage									2									
Apprenticeship Levy									2						3			
Annual Tax on Enveloped Dwellings								3			3		3		3			3
NATIONAL INSURANCE																		
Class 1				X			1	1	1		3	2	2		3			3
Classes 1A and 1B				X				1	1		3	2	2		3			3
Classes 2 and 4					X			3			3	1	1		3			3
Class 1 and Class 2 annual maxima				X			1	1	2		3	2	2					
Class 4 annual maxima					X							2	2					
Internationally mobile employees (IND - employee aspects only) - NI38							1	1	1									
SSCBA 1992 ss1-10, SI 2001/1004 regs 145 to 148 (including NIM12013)									1									
EC Regulation 883/04, Articles 11 to 16									1									
EC Regulation 1408/71, Articles 13 to 17									1									
Social Security reciprical agreements (specific agreements will be provided in the exam)									1									
Apportionment of NIC for not ordinarily resident employees - TB79									2									
Freeports									3			3	3		3			3
CAPITAL GAINS TAX																		
Administration																		
Administration and payment of tax		X	X	X	X		1	1	1	1	1	1	1	1	1			3
Capital Gains Tax and Corporation Tax on Capital Gains																		
Capital Gains Tax (excluding residence issues)					X							1	1					3
Capital Gains Tax		X		X			1	1	1	1	1		3		3			
Corporation Tax on Chargeable Gains (excluding residence issues)												1	1					3
Corporation Tax on Chargeable Gains			X										3	1	1			
Attribution of Gains of Non-UK Resident Close Companies			X	X			1	1		3	3		3		3			
Calculation of tax liability		X	X	X	X		1	1	1	1	1	1	1	1	1			3
Computation of Gains and Acquisitions and Disposals of Assets																		
Computation of gains and losses		X	X	X	X		1	1		1	1	1	1	1	1			3
Use of losses		X	X	X	X		1	1		1	1		3	1	1			3
Transactions treated as made at market value		X	X	X	X		1	1		1	1	1	1	1	1			3
Transactions between connected parties		X	X	X	X		1	1		1	1	1	1	1	1			3
Disposal in a series of transactions		X	X	X	X		1	1		1	1			1	1			3
Assets and disposals of assets (s.21 to s.28 TCGA 1992 - Awareness excludes s.25,s.26 and s.27)		X	X	X	X		1	1		1	1		3	1	1			3
Value shifting (s.29 to s.30 TCGA 1992)							2	2						1	1			
Value shifting (s.31 TCGA 1992)														1	1			
Allowable deductions		X	X	X	X		1	1		1	1		3	1	1			3
Wasting assets				X			2	2		2	2		3	2	2			3
Miscellaneous computational provisions (s.48 to s.52 TCGA 1992)							2	2		2	2			2	2			
Indexation allowance			X										3	2	2			3
Individuals, Partnerships, Trusts and Collective Investment Schemes																		

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Husband and wife				X			1	1		1	1		3					3
Partnerships and Limited Liability Partnerships (trading partnerships only)					X			3			3	1	1					3
Nominees and bare trustees		X					1	1		1	1		3					
Death		X					1	1		1	1		3					
Expenses of administration of estate										1	1							
Tax liability of trustees and personal representatives		X								1	1							
Settlements (s.68 to s.98a TCGA 1992 - Awareness s.68 to s.79B)		X								1	1							
Excluded: Section 61, 99-103 TCGA 1992. Section 63 TCGA 1992 (included for Scottish & NI law candidates)																		
Shares, Securities, Options etc																		
Disposal of shares where pooling and identification rules are not required			X									1	3					3
Share pooling, identification of securities and indexation (s.110 TCGA 1992 for TOMC only)				X			1	1		1	1		3	1	1			3
Gilt edged securities and qualifying corporate bonds				X			1	1		2	2		3	1	1			3
Exemption for government non-marketable securities				X			1	1		2	2							3
Capital distributions on a winding up only including "Phoenix" rules				X			1	1		3	3	2	2		3			3
Disposal of a right to acquire shares or debentures				X			1	1		2	2		3					
Transfer of an asset at undervalue to shareholders of a close company				X			1	1		2	2		3					
Reorganisation or reduction of share capital				X			1	1		1	1		3	1	1			3
Conversion of securities				X			1	1		1	1		3	1	1			3
Company reconstructions				X			1	1		1	1		3	1	1			3
Transfers concerning companies of different member states														2	2			
Stock dividends							1	1						1	1			
Options (s.144 - s.144A TCGA 1992)				X			2	2	2		3		3		3			3
Employment related securities (s.149A to s.149C TCGA 1992)				X			1	1	2				3		3			3
Enterprise Investment Scheme				X			2	2			3		3		3			3
Seed Enterprise Investment Scheme				X			2	2			3		3					3
Venture Capital Trusts							2	2							3			
Miscellaneous (s.151E to s.151G TCGA 1992)														2	2			
Excluded: Sections 118-120, 124, 150, 151C, 151D TCGA 1992																		
Transfer of Business Assets																		
Replacement of business assets			X		X		1	1				1	1	1	1			3
Stock in trade			X		X							1	1	1	1			3
Transfer of a business to a company					X							1	1		3			3
Gifts of business assets		X			X		1	1		1	1	1	1		3			3
Gifts to settlor interested trusts										1	1							
Business Asset Disposal Relief		X		X	X		1	1		1	1	1	1		3			3
Investors' relief				X			1	1					3		3			
Companies																		
Groups and transactions within groups			X										3	1	1			3
Losses attributable to depreciatory transactions														1	1			
Anti-gain buying			X											1	1			
Companies leaving groups			X										3	1	1			3
Non-resident and dual resident companies			X										3	1	1			3
Recovery of tax otherwise than from taxpayer company														1	1			
Demergers														1	1			
Substantial shareholding exemption			X										3	1	1			3
Excluded: Sections 193-221 TCGA 1992																		
Other Property, Businesses, Investments etc																		
Private residences				X			1	1	2	1	1		3		3			3
Employee share ownership trusts, Employee-ownership trusts, Registered Pension Schemes									1									
Employee ownership trusts in the context of retirement/succession planning												3	3					
Share schemes				X			1	1	1						3			3
Leases of land and other assets				X			1	1		2	2		3	1	1			3
Furnished holiday lettings				X			1	1			3		3					3
Part disposals		X	X	X	X		1	1		1	1		3	1	1			3
Compulsory acquisition							2	2										
Joint interests in land							2	2					3					
Debts							1	1			3							
Charities and gifts of non-business assets (AW is s.260 only)		X		X			2	2		2	2							
Chattels and passenger goods exemptions				X			1	1		1	1		3	1	1			

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	A	B	C	D	E													
Excluded: Sections 249, 250, 263AZA-271 TCGA 1992																		
Supplemental																		
Supplemental matters contained in s.272 to s.291 TCGA 1992		X	X	X	X		1	1		1	1		3	1	1			3
Post transaction valuations							1	1	1	1	1		3	1	1			3
Marren v Ingles				X			1	1		1	1		3	1	1			3
CORPORATION TAX																		
Accounting standards																		
Impact of accounting standards on taxable profits			X									1	1	1	1			3
Deferred tax														1	1			
Administration & Computation of Liability																		
Corporation tax self-assessment system			X								3	1	1	1	1			3
Calculation of liability in respect of profits excluding foreign currency			X								3	1	1					3
Calculation of liability in respect of profits														1	1			
Companies with small profits (ADTEC OMB - single company only)			X									1	1	1	1			
Loss relief (AW - post 2017 trade losses, property losses, OMB post 2017 losses)			X								3	1	1	1	1			3
Group relief (Awareness module - excluding consortia)			X										3	1	1			3
Charitable donations relief			X									1	1	1	1			3
Leasing plant and machinery - long funding leases only														1	1			
Close companies			X						3		3	1	1		3			
Companies in liquidation or administration													3	1	1			
Change in company ownership			X								3	1	1	1	1			3
Tax avoidance involving carried forward losses														2	2			
Transactions in securities														1	1			
Transactions in land														1	1			
Sale and leaseback														3	3			
Miscellaneous provisions - part 22 CTA 2010 Transfers of trade only												1	1					
Miscellaneous provisions - part 22 CTA 2010 (exluding Chapters 3, 8, and sections 990 to 995)														1	1			
Company distributions excluding demergers			X									1	1					3
Company distributions														1	1			
Computation of Taxable Profits																		
The charge to corporation tax and accounting periods			X								3	1	1	1	1			3
Company residence and chargeable profits of non-uk resident companies and concept of permanent establishment/branch			X										3	1	1			3
Trading income excluding Herd Basis and Other Specific Trades (Awareness excludes Part 3 Chapters 12 to 14)			X								3	1	1	1	1			3
Property income (Awareness excludes Part 3 Chapters 7 to 10)			X								3		3	1	1			3
Loan relationships basic principles			X									1	1					3
Loan relationships (exl chapters 7,10,11,13 and 14)														1	1			
Relationships treated as loan relationships (excluding chapters 3,4,5, 6A,9,10 and 11)														2	2			
Derivatives and hedging - basic principles														2	2			
Intangible fixed assets and intellectual property (excluding chapters 16, 16A, 16B and 17)			X									2	2	1	1			3
Company distributions received - basic principles			X									1	1					
Company distributions received														1	1			
Income not otherwise charged - chapter 8, part 10 CTA 2009												1	1	1	1			
Relief for employee share acquisition schemes									1			1	1	1	1			
Corporation tax relief for expenses relating to employment including remuneration, benefits, pension contributions									1			1	1	1	1			3
Research & development intensive companies			X									1	1	1	1			3
Research and development expenditure credit			X									1	1	1	1			3
Companies with investment businesses			X									2	2	1	1			3
Partnerships - company as a partner												1	1	1	1			
Unremittable income														1	1			
General calculation rules - part 20 CTA 2009			X									1	1	1	1			3
Miscellaneous Matters and Anti-avoidance																		
Migration of company (post 1 January 2020 only)														2	2			
Controlled foreign companies			X											1	1			
Transfer pricing and advance pricing agreements (Awareness - basic principles only)			X											1	1			3
Hybrid mismatch														1	1			
Patent Box Regime - basic principles														3	3			

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	A	B	C	D	E													
Corporate interest restriction														1	1			
Joint ventures														1	1			
Deduction of income tax			X									1	1	1	1			
International Movements of Capital														2	2			
Diverted Profits tax														3	3			
Multinational Top Up Tax														3	3			
Domestic Top Up Tax														3	3			
Notification of uncertain tax treatment														3	3			
IR35			X						3			1	1		3			3
CAPITAL ALLOWANCES - post April 2010 rules only will be examined																		
Part 1 CAA 2001												1	1	1	1			3
Plant and machinery allowances																		
Introduction (s.11 to s.14 CAA 2001)			X		X							1	1	1	1			3
Qualifying activities			X		X							1	1	1	1			3
Qualifying expenditure			X		X							1	1	1	1			3
First year qualifying expenditure			X		X							1	1	1	1			3
Annual Investment Allowance			X		X							1	1	1	1			3
Other allowances and charges			X		X							1	1	1	1			3
Hire purchase etc and plant provided by lessee			X		X							1	1	1	1			3
Long funding leases														1	1			
Computer software			X		X							1	1	1	1			3
Cars etc			X		X							1	1	1	1			3
Short life assets			X									1	1	1	1			3
Long life assets														1	1			
Special rate expenditure			X		X							1	1	1	1			3
Fixtures			X		X							1	1	1	1			3
Buildings and structures allowances			X		X							1	1	1	1			3
Assets provided or used only partly for qualifying activities												1	1	1	1			
Avoidance involving allowance buying and other anti-avoidance														3	3			
Additional VAT liabilities and rebates (s.234 to s.240 CAA 2001)												2	2	2	2			3
Giving effect to allowances and charges			X		X							1	1	1	1			3
Partnerships and successions					X							1	1					
Use of plant or machinery for business entertainment												1	1	1	1			
Freeports												3	3	3	3			3
Excluded: Sections 34-38, 40-43, 127-171, 209-212, 254-261, 270																		
Research and Development Allowances												1	1	1	1			
Contributions												2	2	1	1			
Supplementary Provisions																		
Effect of partnership changes												1	1					
Successions												1	1	1	1			
Transfers - s.561, 561A CAA 2001														1	1			
Miscellaneous - s.562 -570A CAA 2001												2	2	1	1			
Final provisions - s.571 -581 CAA 2001												1	1	1	1			
Excluded: Parts 3, 3A, 4, 4A, 5, 9, 10; Sections 544-545, 552-556, 560 CAA 2001																		
INHERITANCE TAX																		
General																		
Main charges and definitions		X						3		1	1		3		3			
Rates		X						3		1	1		3		3			
Dispositions that are not transfers of value		X						3		1	1		3					
Exempt transfers																		
Exemptions		X						3		1	1		3					
Conditional exemptions		X						3		1	1							

CTA Awareness, Advanced Technical and Application & Professional Skills Syllabus Grids for 2027 sittings	AWARENESS						ADVANCED TECHNICAL (white)				APPLICATION & PROFESSIONAL SKILLS (yellow)								
	A	B	C	D	E														
Allocation of exemptions		X						3		1	1								
Excluded: Sch 4 IHTA 1984																			
Settled Property																			
Preliminary provisions		X						3		1	1								
Interests in possession, reversionary interests and settlement powers		X						3		1	1								
Settlements without interest in possession		X						3		1	1								
Miscellaneous		X						3		1	1								
Excluded: Sections 55A, 57A, 70, 73, 74, 76-79A and 87 IHTA 1984. Pre 27 March 1974 settlements																			
Reliefs																			
Business property relief		X						3		1	1	2	2		3				
Agricultural property relief		X						3		1	1		3						
Woodlands relief										2	2								
Transfers in the seven years before death		X						3		1	1		3						
Successive charges		X						3		1	1		3						
Changes in distribution of deceased's estate										1	1								
Pension schemes									2	2	2								
Armed forces										2	2								
Non-residents bank accounts										2	2								
Double taxation relief										2	2								
Excluded: Sections 148-150, 153-156 IHTA 1984																			
Valuation																			
General provisions		X						3		1	1	1	1						
Estate on death		X						3		1	1								
Sale of shares from deceased's estate		X								1	1								
Sale of land from deceased's estate		X								1	1								
Excluded: Sections 186A, 186B IHTA 1984																			
Liability																			
General rules		X						3		1	1								
Special cases		X						3		1	1								
Burden of tax etc		X						3		1	1								
Administration and Collection		X						3		1	1								
Excluded: Sections 230-232 IHTA 1984																			
Miscellaneous and Supplementary																			
Miscellaneous provisions (Sections 262 - 278 IHTA 1984)		X						3		1	1								
Gifts with reservation		X						3		1	1		3						
Lex situs		X						3		1	1		3						
Intestacy		X						3		2	2								
Liabilities		X						3		1	1								
Interaction with capital gains tax							2	2		2	2								
VAT																			
Scope of VAT and the charge to tax																			
Taxable person	X												3		3	1	1	1	
Business/economic activity	X												3		3	1	2	1	
Transactions within the scope of VAT (ie supplies, importations, and intra-Community acquisitions (NI))	X												3		3	1	1	1	
Territorial scope of VAT	X												3		3	1	1	1	
VAT rates	X												3		3	1	2	1	
Taxable person																			
Business and non-business activities	X												3		3	1	2	1	
Employment status	X												3			2	2	2	
Agents and principals	X														3	1	1	1	
Single taxable persons (VAT groups)	X														3	1	2	1	
Public bodies and other similar bodies																2		2	
Occasional business activities																1	2	1	

CTA Awareness, Advanced Technical and Application & Professional Skills Syllabus Grids for 2027 sittings	AWARENESS						ADVANCED TECHNICAL (white)				APPLICATION & PROFESSIONAL SKILLS (yellow)							
	A	B	C	D	E													
Occasional intra-Community supplies of new means of transport (NMTs) (NI)																	2	2
Supply and Consideration																		
Meaning of supply	X												3		3	1	1	1
Meaning of consideration	X												3		3	1	1	1
Single v multiple supplies	X												3		3	1	1	1
Supply of goods v supply of services	X												3		3	1	1	1
Deemed supplies	X															1	1	1
Deemed intra-Community supplies (NI)	X																1	1
Self-supplies	X														3	2	2	2
TOGCs and other non-supplies	X												3		3	1		1
Face-value vouchers																2	2	2
Outputs and output tax	X														3	1	1	1
TOGCs (cross border)																	1	1
Valuation																		
Value of supplies - general provisions (s.19 VATA 1994)	X												3		3	1		1
Value of supplies - specific provisions (Sch. 6 VATA 1994)																1		1
Bad debt relief	X												3		3	1		1
Valuation of intra-Community supplies and acquisitions (general and special provisions (NI)																	1	1
Valuation on importation (s.21 VATA 1994)																	1	1
VAT registration																		
Registration and deregistration	X										3		3		3	1	1	1
Group registration	X														3	1	2	1
Divisional registration																2	2	2
Registration of partnerships	X												3			1	2	1
Registration of unincorporated bodies	X												3			1	2	1
Registration of a personal representative																2	2	2
HMRC's powers to combat disaggregation of businesses																1	2	1
Registration of non-established businesses																	1	1
Registration of suppliers of electronically-supplied services (Sch.3A Sch 3B and Sch 3BA VATA 1994)																	1	1
Registration liability in other territories																	2	2
Distance selling (NI)																	1	1
Tax points																		
Time of supply - general provisions (s.6 VATA 1994)	X												3		3	1	1	1
Time of supply - specific provisions (regulations 81-95 SI 1995/2518)	X												3		3	1	1	1
Time of intra-Community acquisition (NI)													-				1	1
Time of importation																	1	1
Right to deduct																		
Scope of the right to deduct input tax	X												3		3	1	1	1
Inputs and input tax	X												3		3	1	1	1
Disallowed and "blocked" input tax	X												3		3	1	2	1
Refunds of VAT under ss.33, 33A and 33B VATA 1994																2		2
Refunds of VAT incurred by non-established businesses																	1	1
Exceptional claims for VAT relief (regulation 111 SI 1995/2518)	X												3			1		1
Partial exemption	X												3		3	1	2	1
Capital goods scheme	X												3		3	1	2	1
Clawback and payback (regulations 108 and 109)																1		1
Place of Transactions													3					
Place of supply of goods	X												3		3		1	1
Place of supply of services	X												3		3		1	1
Place of "belonging"	X												3		3		1	1
Scope and application of the reverse charge within ss.8 and 9A VATA 1994	X												3		3		1	1
Use and enjoyment override																	1	1
Place of importation																	1	1
Place of intra-Community acquisition (NI)																	1	1
Reliefs and exemptions																		
Exempt supplies	X												3		3	1	1	1
Zero-rated supplies	X												3		3	1	1	1

CTA Awareness, Advanced Technical and Application & Professional Skills Syllabus Grids for 2027 sittings	AWARENESS						ADVANCED TECHNICAL (white)				APPLICATION & PROFESSIONAL SKILLS (yellow)							
	A	B	C	D	E													
Reduced rated supplies	X												3		3	1	1	1
Exports and intra-Community supplies of goods (NI)	X												3		3		1	1
Relief from VAT on importations (including Postponed VAT Accounting)																	1	1
Relief from VAT on intra-Community acquisitions (NI)																	1	1
Simplification mechanisms in respect of intra-Community trade (NI)																	1	1
VAT reliefs in respect of freezone and warehoused goods																	2	2
Fiscal warehousing																	2	2
Fulfilment house due diligence scheme																	1	2
Accounting and administration																		
Accounting and record keeping requirements	X												3		3	1	1	1
Appeals and reconsiderations																1	2	1
Assessments	X												3		3	1	2	1
Claims for overpaid/underclaimed VAT																1	2	1
Criminal offences																2	2	2
Penalties	X														3	1	1	1
EC sales lists (NI)																	1	1
Intrastat declarations (NI only to 2025)																	2	2
Invoicing and other accounting documentation	X												3		3	1	1	1
Payments on account																2	2	2
Person liable to pay/account for VAT																1	1	1
Special VAT accounting schemes (eg margin schemes, flat-rate scheme)	X												3		3	1	2	1
Tour operators margin scheme																2	2	2
Unjust enrichment																1	1	1
VAT returns	X												3		3	1	2	1
VAT representatives																	2	2
Error-correction procedures	X												3		3	1	2	1
Miscellaneous																		
Anti-avoidance provisions including construction services	X												3		3	2	2	2
Missing Trader Intra-Community Fraud (NI)																2	2	2
European Union law (Regulations, Directives, and ECJ case law)																1	1	1
Extra-Statutory Concessions																2	2	2
HMRC powers in respect of VAT	X												3		3	1	1	1
Investigations																2	2	2
VAT recovery on employee benefits and expenses								2								2	2	2
Mutual assistance regime																	2	2
Notification of uncertain tax treatment																3	3	3
Application in specific circumstances																		
Acquisitions, disposals and other corporate transactions	X														3	1	1	1
Charities and other non-profit making bodies	X															2	2	2
Works to immovable property	X															1	2	1
DIY house builders																2		2
Farmers																2		2
Financial services	X														3	1	2	1
Government departments, local authorities and other public bodies																2		2
Insolvency & liquidations																2	2	2
Insurance																1	2	1
Partnerships/LLPs																1	2	1
Transactions in immovable property	X															1	1	1
International trade																	1	1
Intra-community trade (NI)																	1	1
STAMP DUTY																		
Administration	X							3			3		3	3	3	3		3
Stocks & shares	X							3			3		3	3	3	3		3
Rates of charge	X							3			3		3	3	3	3		3
Groups of companies	X							3			3		3	3	3	3		3
Stamp Duty Reserve Tax															3			

CTA Awareness, Advanced Technical and Application & Professional Skills Syllabus Grids for 2027 sittings	AWARENESS						ADVANCED TECHNICAL (white)				APPLICATION & PROFESSIONAL SKILLS (yellow)							
	A	B	C	D	E													
STAMP DUTY LAND TAX (OR SCOTTISH LBTT EQUIVALENTS)																		
Note: Candidates may choose whether to answer questions be reference to SDLT or LBTT																		
Land Transactions	X							3			3		3	3	3	3		3
Chargeable interests, transactions and consideration	X							3			3		3	3	3	3		3
Amount of tax chargeable	X							3			3		3	3	3	3		3
Sale and leaseback relief	X													3	3	3		3
Residential property reliefs (s.58A to s.58D FA2003)	X							3			3		3			3		3
Group relief and reconstruction or acquisition relief	X												3	3	3	3		3
Relief for incorporation of limited liability partnership	X												3			3		3
Charities relief	X															3		3
Returns and other administrative powers	X							3			3		3		3	3		3
Liability for and payment of tax	X							3			3		3		3	3		3
Compliance	X							3			3		3		3	3		3
Application of provisions	X							3			3		3	3	3	3		3
Freeports																	3	3
CUSTOMS DUTIES																		
Scope of Customs Duties																		
Types of Duty																	1	1
Customs territory/union																	1	1
Customs debtor																	1	1
Entry into free circulation																	1	1
Prohibitions and restrictions																	1	1
Legislative framework in the UK																	1	1
Delivery terms (Incoterms)																	1	1
Tariff classification and rate of duty																		
Rules of classification																	1	1
Origin																	1	1
Preference																	1	1
Tariff quotas & tarrif suspension																	2	2
ADD / CVD / Safeguard Duty																	1	1
Customs valuation																		
Valuation methods																	1	1
Interaction with valuation for VAT purposes																	1	1
Special procedures:																		
Storage																	1	1
Specific Use																	1	1
Processing																	1	1
Transit																	1	1
Reliefs																		
Inherited goods relief																	2	2
Personal import reliefs and allowances																	2	2
Returned goods relief																	2	2
Importation for onward despatch to another member state (NI)																	2	2
Other duty reliefs																	2	2
Accounting and administration																		
Accounting and record-keeping requirements																	1	1
Appeals and reconsiderations																	1	1
Authorised Economic Operator																	1	1
Documentary and evidential requirements																	1	1
Guarantees, Duty deferment and SIVA																	1	1
Duty deferment arrangements																	1	1

CTA Awareness, Advanced Technical and Application & Professional Skills Syllabus Grids for 2027 sittings	AWARENESS						ADVANCED TECHNICAL (white)				APPLICATION & PROFESSIONAL SKILLS (yellow)							
	A	B	C	D	E													
Guarantees under the UCC, including individual, comprehensive, reductions and waivers. Guarantees for actual and potential debts. (NI)																	1	1
Import entry declaration and procedures																	1	1
Simplified procedures - CFSP (SDP & LCP)																	1	1
Simplfied Customs Declaration and Entry In The Declarant's Record (EIDR)																	1	1
Single Administrative Document																	1	1
Safety Security Declarations																	2	2
Trader Support Service (declaration process when moving goods between Great Britain and NI, or bringing goods into NI from outside the UK.)																	2	2
Common Agricultural Policy (NI)																		
CAP Import Charges																	2	2
Import Controls, Licences & Processes																	2	2
Exports - Licences and Refunds																	2	2
Exports																		
Export Controls																	2	2
NES																	2	2
Export Procedures - LCP, SDP and DEP																	2	2
Export Evidence & VAT																	1	1
Transit and Storage																		
Temporary Storage facilities																	1	1
ATA Carnets & TIR																	1	1
Union Customs Code (Inc implementing and delegated regulations) - Items not elsewhwere specified (NI)																		
Transitional arrangements including IT transition																	1	1
Centralised Clearance																	2	2
Self Assessment																	2	2
Northern Ireland Protocol																	1	1
NI "at risk" goods																	1	1
Fulfilment House Due Diligence Scheme																	1	1
Freeports																	3	3
INSURANCE PREMIUM TAX																		
Scope of IPT and the charging provisions																		
Charge to IPT																1		1
Meaning of "insurance"																1		1
Taxable and non-taxable contracts																1		1
Place of risk																1		1
Meaning of Premium and Fees																1		1
Chargeable amount																1		1
Tax points																		
Basic tax point																1		1
Cash received basis																1		1
Special accounting scheme																1		1
Rates																		
Standard rate																1		1
Higher rate																1		1
Rate change																1		1
Registration																		
Registration and deregistration																1		1
Lloyds of London																2		2
Groups of companies																1		1
Registration of taxable intermediaries																1		1
Transfer of a business																1		1

CTA Awareness, Advanced Technical and Application & Professional Skills Syllabus Grids for 2027 sittings	AWARENESS						ADVANCED TECHNICAL (white)				APPLICATION & PROFESSIONAL SKILLS (yellow)							
	A	B	C	D	E													
Accounting and administration																		
Accounting and record keeping requirements																1		1
Appeals and reconsiderations																1		1
Assessments																1		1
Bad debts																1		1
Credit for tax																1		1
Insolvency																2		2
Person liable to pay																1		1
Returns																1		1
EXCISE DUTIES																		
Alcohol Duty																		
Dutiable types of alcohol																	3	3
Statutory definitions of types of alcohol products																	3	3
Volume, strength and reliefs																	3	3
Manuafacture of alcoholic products (general awareness), including Alcohol Wholesaler Registration Scheme (AWRS)																	3	3
Offences and description of penalties																	3	3
Duty Stamps																	3	3
Tobacco products																		
Dutiable tobacco products (including actual duties chargeable)																	3	3
Registration																	3	3
Controls and records																	3	3
Removals & warehousing																	3	3
Imports																	3	3
Offences and description of penalties																	3	3
Excise Warehouse																		
What goods can be warehoused																	3	3
Duty suspension																	3	3
Authorised keepers																	3	3
Records and accounts																	3	3
Removals to/from UK warehouse																	3	3
Operations in warehouse																	3	3
Excise Movement and Control System (EMCS) and Registered Consignees - UK																		
What and when required																	3	3
Registered Consignors																	3	3
Accounting for duty and Duty Deferment																	3	3
Accounting and records																	3	3
Duty Stamps																	3	3
AGGREGATES LEVY																		
Scope of the levy and the charging provisions																		
Charge to aggregates levy																	3	3
Meaning of "aggregate"																	3	3
Taxable aggregate																	3	3
Exemptions/exempt processes																	3	3
Commercial exploitation																	3	3
Originating Sites																	3	3
Operators of sites																	3	3
Responsibility for Exploitation																	3	3
Weight of aggregate																	3	3
Imports																	3	3
Exports																	3	3
Registration																		

CTA Awareness, Advanced Technical and Application & Professional Skills Syllabus Grids for 2027 sittings	AWARENESS						ADVANCED TECHNICAL (white)				APPLICATION & PROFESSIONAL SKILLS (yellow)							
	A	B	C	D	E													
Registration and deregistration																	3	3
Groups of companies																	3	3
Registration of partnerships and unicorporated bodies																	3	3
Transfers of a business																	3	3
Tax Representatives																		
Accounting and administration																		
Accounting and record keeping requirements																	3	3
Appeals and reconsiderations																	3	3
Bad debts																	3	3
Insolvency																	3	3
Returns																	3	3
Credits and repayments																		
Credits for aggregates levy																	3	3
~~Transitional tax credits in Northern Ireland~~																	~~3~~	~~3~~
Overpayments																	3	3
CLIMATE CHANGE LEVY																		
Scope of the levy and the charging provisions																	3	3
Charge to CCL																	3	3
Meaning of "taxable commodity"																	3	3
Taxable supplies																	3	3
Excluded supplies																	3	3
Exemptions																	3	3
Avoidance of double taxation																	3	3
Deemed supplies																	3	3
Self-supplies																	3	3
Time of supply																		
Time of supply of taxable commodities																	3	3
Time of deemed supplies																	3	3
Time of self-supplies																	3	3
Accounting and administration																		
Returns and payment of Levy																	3	3
Accounting and record-keeping requirements																	3	3
Appeals and reconsiderations																	3	3
Assessments																	3	3
Bad debts																	3	3
Climate Change Agreements																	3	3
Insolvency																	3	3
Rates																		
Rates of CCL																	3	3
Reduced rates																	3	3
Registration																		
Registration and deregistraion																	3	3
Groups of companies & divisional registration																	3	3
Registration of partnerships and unincorporated bodies																	3	3
Non-resident taxpayers																	3	3
Transfer of a business																	3	3
Credits and repayments																		
Tax credits																	3	3
Overpayments of CCL including interest																	3	3
Unjust enrichment and the reimbursement arrangments																	3	3
LANDFILL TAX																		

CTA Awareness, Advanced Technical and Application & Professional Skills Syllabus Grids for 2027 sittings	AWARENESS						ADVANCED TECHNICAL (white)				APPLICATION & PROFESSIONAL SKILLS (yellow)							
	A	B	C	D	E													
Scope of the tax and the charging provisions																	3	3
Charge to LFT																	3	3
Meaning of "taxable disposal"																	3	3
Amount of tax																	3	3
Exemptions																	3	3
Meaning of "disposal at a landfill site"																	3	3
LFT rates																	3	3
Calculation of rate of material																	3	3
Credits and Repayments																	3	3
LFT credits																	3	3
Bodies concerned with the environment																	3	3
Registration																		
Registration and deregistration																	3	3
Groups of companies																	3	3
Registration of partnerships and unincorporated bodies																	3	3
Transfers of a business																	3	3
Accounting and administration																		
Accounting and record keeping requirements																	3	3
Appeals and reviews																	3	3
Assessments																	3	3
Bad debts																	3	3
Information Powers																	3	3
Insolvency																	3	3
Person liable to pay																	3	3
Returns																	3	3
PLASTICS PACKAGING TAX (PPT)																		
Charging of Tax																		
Charge to PPT																	3	3
Liability to Pay PPT																	3	3
Rate																	3	3
Payment																	3	3
Exemption and Tax credits																	3	3
Registration																		
Liability to register																	3	3
Notification of liability and registration																	3	3
Administration and Enforcement																		
Measurement of weight																	3	3
Payment, Collection, recovery																	3	3
Reviews and Appeals																	3	3
Records																	3	3
Information & Evidence																	3	3
Security for Tax																	3	3
Unicorporated Bodies																	3	3
Service																	3	3
Miscellaneous																		
Statements for Business Customers																	3	3
Tax Representatives																	3	3
Adjustments of contracts																	3	3
Groups																	3	3
Business Splitting																	3	3
Death incapacity, insolvency																	3	3
TOGC																	3	3
Isle of Man imports and exports																	3	3
Offences & Penalties																		
Fraudulent Evasion																	3	3

CTA Awareness, Advanced Technical and Application & Professional Skills Syllabus Grids for 2027 sittings	AWARENESS						ADVANCED TECHNICAL (white)				APPLICATION & PROFESSIONAL SKILLS (yellow)							
	A	B	C	D	E													
Misstatements																	3	3
Conduct																	3	3
Criminal Proceedings																	3	3
LAW, ETHICS & ACCOUNTING CBE material								X			X		X		X			X
Minimum Percentage of Paper Comprising Core Material							*70%*		*70%*	*70%*		*70%*		*70%*		*70%*	*70%*	
Notes																		
1) 1 = core material, 2 = non core material, 3 = awareness																		
2) For all Advanced Technical papers, it is expected that candidates have a good knowledge of the Law, Professional Responsibilities and Ethics and Principles of Accounting manuals and so questions may be set which include terms and concepts relevant to the tax being examined and candidates may be required to demonstrate an understanding of those terms and concepts and the effect on the tax outcomes in their answers.																		
3) For the Human Capital Advanced Technical paper, so far as it is within "Essential Law for Tax Practitioners", the following may be specifically examined: a) Employment law. b) Company law surrounding shares and share schemes.																		
4) For all Application & Professional Skills questions, the material in the Law, Professional Responsibilities and Ethics, and Principles of Accounting manuals may be examined.																		
5) For all Advanced Technical papers, candidates are expected to be aware of relevant tax cases and to be able to use and refer to the legislation.																		