# Special Consideration Policy

## CIOT Qualifications

# Purpose

1. The Chartered Institute of Taxation (CIOT) acknowledges that candidates may face unforeseen adverse circumstances that impact their performance during examinations, despite being fully prepared. This policy outlines the provisions for supporting such candidates while upholding the integrity of the CIOT qualifications.

2. This policy should be considered alongside the Special Consideration Procedure for CIOT qualifications.

# Scope

3. This policy is applicable to CIOT candidates, as well as CIOT staff and any external contractors involved in the examination or delivery of CIOT qualifications, including centres.

# Definitions

4. For the purposes of this policy, the term "candidates" refers to all individuals enrolled in any CIOT qualifications, as detailed in Appendix 1.

5. Within the context of this policy, the term "examination" encompasses all evaluations and assessments related to CIOT qualifications, including but not limited to test centre examinations and online or remote examinations.

6. Special consideration may be granted in situations where a candidate is significantly impacted by adverse circumstances beyond their control during an examination. These circumstances may include temporary injury, illness, other forms of indisposition, or external events affecting the candidate's performance.

7. The application of special consideration will depend on the specific nature of the examination and the adverse circumstances experienced by the candidate. Possible accommodations may include a small post-examination adjustment to a learner’s mark.

# Key Principles

8. In cases where special consideration is granted, it is imperative that the integrity of the examination remains uncompromised.

9. Any post-examination adjustment to a candidate’s marks must be minor, not exceeding 3% of the total marks available for the examination (but typically less). Larger adjustments could undermine the standard of the examination.

10. Special considerations are designed to provide fair support without giving an unfair advantage to any candidate or misrepresenting their achievements to stakeholders. A candidate’s results must accurately reflect their performance during the examination, rather than their potential capabilities.

## Eligibility for Special Consideration

11. Candidates who are adequately prepared for an examination may qualify for special consideration if their performance is significantly impacted by adverse circumstances beyond their control.

12. The CIOT will specify conditions under which special consideration will not be granted. This includes, but is not limited to, situations unrelated to the timing of the examination, issues resulting from the candidate's own actions or personal choices, and factors affecting preparation for the examination, such as loss of learning opportunities.

13. Candidates who receive alternative arrangements for examinations are not eligible for special consideration for the same circumstances.

14. We encourage candidates to consider the level of their preparedness, the nature of the event which may lead to an application for special consideration and to consider the deferral option if appropriate.

15. To be considered for special consideration, candidates must submit supporting evidence with their application, in accordance with CIOT guidelines.

## Supporting Evidence

16. Applications for special consideration must be accompanied by written evidence from a credible source that can be independently verified.

17. It is the responsibility of the candidate to provide adequate supporting evidence.

## Decision making

18. The CIOT is solely responsible for determining the outcomes of special consideration applications. These decisions are not delegated to training providers.

19. The CIOT will establish clear criteria for evaluating individual applications for post-examination mark adjustments, ensuring that all decisions are based on substantiated evidence.

20. In making decisions the CIOT will consider:

- Documented, valid supporting evidence.
- The examination type.
- The CIOT criteria for mark adjustments, as applicable.
- The CIOT criteria for rearranging examination at no extra charge, as applicable.
- The potential impact of any special consideration on the validity of the examination.

21. Before approving a request to reschedule an examination, the CIOT may evaluate whether the associated costs are reasonable given the circumstances.

22. The outcome of a special consideration request may be:

- A mark adjustment in accordance with the CIOT criteria.
- The rearrangement of an examination at no extra charge.
- Rejection of the application.

## Special Consideration Appeals

23. To appeal the decision made in relation to an application for special consideration, the candidate must believe that the decision has not been made in accordance with the CIOT policy and procedures pertaining to special consideration.

24. The candidate should request an appeal in writing clearly stating the reasons for the appeal.

25. The first stage appeal will be investigated by the Director of Education. The investigation examines the grounds for appeal presented by the appellant and considers whether the CIOT followed the correct policies and procedures and applied these policies and procedures fairly in making the decision which is being appealed.

26. The candidate may appeal the decision of the Director of Education.

27. An appeal from the decision of the Director of Education will be to the CIOT's Examination Committee. This stage involves a review of the Stage 1 Appeal to determine whether the outcome was fair, valid and informed by the evidence.

28. The decision of the CIOT Examination Committee will be final. No further appeal is permitted.

## Policy review arrangements

29. This policy is subject to a three-year review cycle. However, the policy may be reviewed more frequently to address regulatory changes, operational feedback or concerns brought to the attention of the CIOT to ensure the policy remains fit for purpose.

30. This policy is also reviewed as part of the CIOT's ongoing quality improvement monitoring.

# Appendix 1.

## CIOT Qualifications

**CTA Qualification – Direct Route**
**ACA CTA Joint Programme [Larger Companies & Groups]**
**ACA CTA Joint Programme [Owner-Managed Businesses]**
**ACA CTA Joint Programme [Indirect Tax]**
**CA CTA Joint Programme [Larger Companies & Groups]**
**CA CTA Joint Programme [Owner-Managed Businesses]**
**ATT CTA Tax Pathway (CTA part only)**
**ADIT Qualification**