



**Chartered
Institute of
Taxation.**

Special Consideration Procedure

CIOT Qualifications

Introduction

1. This procedure outlines the implementation of the Special Consideration Policy for the CIOT Qualifications specified in Appendix 1. It should be reviewed in conjunction with the Special Consideration Policy for the CIOT Qualifications.

Scope

2. This procedure is applicable to CIOT candidates, as well as CIOT staff and contractors involved in the examination and delivery of CIOT qualifications.

Applying for Special Consideration

3. To request special consideration, candidates should complete the online Special Consideration application on the CIOT's website.
4. Evidence to support the application must be uploaded with the application.

Candidates eligible to apply for Special Consideration

5. Candidates who are fully prepared for examinations may qualify for special consideration if their examination performance has been impacted by unforeseen circumstances beyond their control. Such adverse circumstances may include:
 - Temporary illness/accident/injury at the time of the examination.
 - Bereavement affecting the individual at the time of the examination.
 - Domestic crisis arising at the time of the examination.
 - Serious disturbance during the examination.

Requests that are not eligible for Special Consideration

6. Candidates are not usually eligible for special consideration for the computer-based examinations (CBEs) in ethics, accounting and law.
7. Candidates will not be eligible for special consideration if preparation or performance in an examination is affected by:
 - Long term illness or other difficulties during the course affecting revision time, unless the illness or circumstances manifest themselves at the time of the exam.
 - Pregnancy unless other medical conditions resulting from pregnancy have arisen. This will require medical, psychological or clinical evidence.
 - Bereavement occurring more than six months prior to the examination, unless the first anniversary of the bereavement coincides with the time of the exam or there are ongoing implications, such as an inquest or court case.
 - Domestic disruptions, such as moving house, lack of facilities, or taking holidays, at the time of the examination.
 - Minor disturbance during the examination, for example, momentary noise disturbance.
 - Consequences of committing a crime or being charged with an offence.
 - Consequences of taking alcohol or non-prescribed drugs.

- Consequences of non-compliance with the CIOT regulations.
 - Inadequate preparation of candidates by a training provider, regardless of the cause, including staff shortages, construction work, or lack of facilities.
 - Misreading the examination dates or failing to access the examination at the right time.
 - Misreading the examination instructions and answering the wrong questions.
 - Making personal arrangements such as a wedding or holiday arrangements which conflict with the examination timetable
 - Ongoing disabilities unless a temporary illness has also affected the candidate at the time of the examination or where the disability exacerbates what would otherwise be a minor issue.
 - Conflicting priorities with religious events before, during or after examination dates.
 - Issues with third-party products, such as legislation.
8. Candidates who receive reasonable adjustments or access arrangements for examinations will not be eligible for special consideration for the same circumstances.

Evidence requirements

9. Candidates must submit sufficient and appropriate supporting evidence (e.g., a death certificate, letter from medical professional etc.) for all requests for special consideration. Applications will be rejected if adequate supporting documentation is not provided.
10. In cases of temporary illness, temporary injury, or other medical conditions, candidates must provide written documentation from medical, psychological, or clinical professionals. This documentation must include the name, title, and professional credentials of the assessor, and detail the nature of the temporary condition, its impact on the candidate at the time of the examination, and any effects of medication the candidate may be taking.
11. In the event of significant technical disturbances during an examination, the CIOT will only review applications for remote online examinations if there is evidence that the candidate completed the system check prior to the examination.

Timelines

12. The CIOT Special Consideration application and supporting evidence must be submitted no later than **two weeks** following the examination. Applications submitted after the deadline will not be considered.
13. The CIOT will process applications for special consideration and notify candidates of receipt. Any considerations made by the CIOT will be included with the final mark(s) given.

Decisions on Special Consideration requests

14. Applications for special consideration with appropriate supporting evidence will be considered.

Decisions on Mark Adjustments

15. When making decisions regarding mark adjustments, each request and its supporting evidence are individually evaluated against the Maximum Allowance Criteria for mark adjustments.
16. Any post-examination adjustment will reflect the difficulties faced by the candidate at the time of the examination. However, such adjustments will always be minor—up to 3% of the total marks available for the examination (but typically less) to maintain the integrity of the examination standards.
17. Special considerations cannot be applied cumulatively. For example, a domestic crisis and a viral illness occurring simultaneously during the examination will not result in additional consideration.

Decisions on rearranging an examination

18. When deciding on the rearrangement of an examination, each request and its supporting evidence is evaluated individually against the criteria for examination rescheduling.
19. For applications related to the bereavement of an immediate family member, major accident/injury, or a very serious disruptive domestic crisis, the CIOT will usually only consider requests if the adverse circumstance occurred within the four weeks preceding the examination.
20. For requests to reschedule an examination to a future session due to significant technical disturbances during the examination, the CIOT will only consider applications if there is evidence that the candidate completed the system check prior to the exam sitting.

Maximum Allowance Criteria for Mark Adjustments

21. The criteria outlined below are not exhaustive and are applied to each request. In the event of unique circumstances, these criteria serve as a benchmark to ensure consistency with the maximum allowance criteria. Typically, any consideration given will not exceed 3%.

Special Consideration – Maximum Allowance Criteria	
Max Allowance	Types of Conditions/Circumstances
3%	Maximum allowance for exceptional circumstances occurring shortly before or at the time of the examination, which may include: • terminal illness of candidate • terminal illness of member of the immediate family¹ • very recent death of a member of the immediate family • very serious and disruptive domestic crisis leading to acute anxiety about the family • life-threatening illness of candidate or member of immediate family¹ • very recent death of member of extended family² • major surgery • severe disease • severe or permanent bodily injury • serious domestic crisis
2%	A more common category: serious problems occurring shortly before or at the time of the examination which may include: • traumatic experience such as death of a close friend or distant relation • illness of a more serious nature • flare-up of severe congenital conditions such as epilepsy, diabetes, severe asthmatic attack • broken limbs • organ disease • physical assault trauma • domestic crisis • witnessing a distressing event • serious and prolonged disruptive incident during the examination which was not compensated by other measures (e.g. extra time), for example, significant system technical disturbance during the examination. The CIOT will only consider applications where there is evidence that the candidate completed the system check prior to the examination.
1%	The most common category: problems occurring shortly before or at the time of the examination, which may include: • illness at the time of the examination • broken limb on the mend • viral illness

	• the effects of pregnancy (not pregnancy per se) • extreme distress on day of examination not examination related stress • noise during the examination which is more than momentary and was not compensated by other measures, e.g. extra time • stress or anxiety (not examination related stress) for which medication has been prescribed
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¹ Immediate family is normally considered to include parents, siblings, spouse, civil partners and children only (including step-parents, step-siblings and step-children)

² Extended family is normally considered to include grandparents, aunts, uncles, and cousins

Criteria for rearranging an examination

22. In exceptional adverse circumstances which occur at the time of the examination, the CIOT will consider rearranging the examination for a future session at no extra charge. Adverse circumstances the CIOT will consider are:

- Bereavement of immediate family member within the four-week period leading up to the examination.
- Major accident/injury endured by the candidate within the four-week period leading up to the examination.
- Very serious and disruptive domestic crisis in the four-week period leading up to the examination.
- Significant system technical disturbance during the examination as a result of issues with the CIOT examination platform. The CIOT will not consider applications relating to issues encountered due to candidate equipment or internet connection issues.

Please note, if a candidate has serious medical issues that will impact their examinations, the CIOT strongly encourages the candidate to contact the CIOT and to defer the examination.

Retention of materials

23. The CIOT retains special consideration applications and supporting evidence in accordance with the retention policy.

Review arrangements

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

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