



**Chartered
Institute of
Taxation.**

Access Arrangements & Reasonable Adjustments Policy

CIOT Qualifications

Purpose

1. CIOT acknowledges that access arrangements/reasonable adjustments enable candidates to demonstrate their knowledge and abilities without compromising the integrity or requirements of the examination. The Access Arrangements & Reasonable Adjustments Policy outlines CIOT's approach to the implementation of such adjustments.
2. This policy should be read in conjunction with the associated Access Arrangements & Reasonable Adjustments Procedure – CIOT Qualifications.

Scope

3. This policy is applicable CIOT candidates, CIOT staff and contractors involved in the examination and/or delivery of CIOT Qualifications.

Definitions

4. The term 'candidates' in the context of this policy includes all individuals studying for the CIOT qualifications listed in Appendix 1.
5. The term 'examination' in the context of this policy includes examinations taken towards CIOT Qualifications, for example, test centre examinations, online & remote examinations and computer-based examinations (CBEs).
6. Access Arrangements & Reasonable Adjustments are provided in accordance with the Equality Act 2010. The Act mandates that awarding organisations implement access arrangements/reasonable adjustments when a disabled individual would face a substantial disadvantage in undertaking an examination.
7. The Act defines a person with disabilities as someone with a long-term mental or physical impairment that significantly hinders their ability to perform daily activities. Disabilities eligible for access arrangements/reasonable adjustments include, but are not limited to, mobility issues, visual impairments, dyslexia, autism, as well as chronic conditions like multiple sclerosis and many other conditions.
8. Access arrangements & reasonable adjustments are also available for short-term conditions that may affect a candidate's ability to perform in an examination setting. These include, but are not limited to, a broken hand or arm, temporary injuries, and serious illnesses.
9. Access arrangements & reasonable adjustments are implemented to mitigate or eliminate the impact of a disability that places a candidate at a substantial disadvantage, allowing them to demonstrate their knowledge, skills, and understanding to the standard required by the relevant specification.

Key Principles

10. The Equality Act 2010 requires that arrangements be "reasonable" for candidates in terms of providing access to the examination, and for awarding organisations in terms of associated costs. ATT will also take into account the safety, practicality, and effectiveness of the proposed arrangements.
11. Access arrangements/reasonable adjustments enable candidates to demonstrate their abilities without altering or bypassing the examination requirements. These arrangements may include, but are not limited to:
 - Adjusting standard examination procedures, such as allowing additional time to complete the examination.
 - Modifying the presentation of examination materials, such as using enlarged fonts.
 - Permitting access support during the examination, such as a scribe or reader.
12. Access arrangements & reasonable adjustments are established prior to the examination to ensure candidates are assessed fairly.
13. The implementation of access arrangements/reasonable adjustments will not influence the marking of a candidate's examination responses.
14. Access arrangements & reasonable adjustments should neither provide an unfair advantage to the candidate nor mislead stakeholders about the candidate's achievements.

Eligibility for Access Arrangements/Reasonable Adjustments

15. Candidates may qualify for access arrangements/reasonable adjustments if their examination performance is likely to be significantly impacted by a disability, as defined under the Equality Act 2010.
16. Not all candidates with disabilities will require access arrangements/reasonable adjustments during examinations. Some may have developed coping strategies that effectively reduce or eliminate the need for such adjustments.
17. Candidates are eligible for access arrangements/reasonable adjustments only if their application is supported by valid evidence, in accordance with the requirements outlined below.
18. Candidates with an Education, Health and Care (EHC) plan or a Statement of Special Educational Need are not automatically entitled to access arrangements/reasonable adjustments. Consideration is given to the specific demands of the examination, and the conditions outlined in the statement may have a limited impact on examination performance.

Supporting Evidence

19. All requests for access arrangements & reasonable adjustments must be accompanied by supporting evidence that is current, sufficient, valid, and reliable, provided by an appropriately qualified professional. This evidence must clearly specify the arrangements or adjustments needed to mitigate barriers to the examination.

Decision Making

20. The CIOT will determine the appropriate access arrangement/reasonable adjustment based on the specific needs of individual candidates as outlined in the supporting evidence provided.
21. The CIOT reserves the right to delegate decisions regarding access arrangements/reasonable adjustments to business partners, test centre staff and contractors when deemed appropriate. In such cases, the CIOT will establish the guidelines that must be followed. Where CIOT have made a decision on access arrangements/reasonable adjustments, we will need to advise business partners, test centre staff and contractors of the agreed arrangements, but we will not share medical or other data relating to the underlying reason for the adjustments.
22. In making decisions regarding access arrangements/reasonable adjustments, the CIOT will consider:
 - The documented supporting evidence from a qualified professional detailing the impact of the candidate's disability and the arrangements needed.
 - The candidate's usual methods of studying and producing work.
 - The nature of the examination for which an adjustment is requested.
 - The cost associated with implementing the arrangements.
 - The potential impact of the arrangement on the candidate and, where applicable, on other candidates.
23. The CIOT will not approve a request for access arrangements/reasonable adjustments if the request is deemed not 'reasonable.' This may include instances where the adjustment:
 - Involves excessive costs to the CIOT.
 - Requires unreasonable timeframes.
 - Poses a risk to health and safety.
 - Jeopardises the security or integrity of the examination.
24. The outcome of an access arrangement/reasonable adjustment request may include:
 - Approval of the access arrangements or reasonable adjustments.
 - Rejection of the application due to insufficient evidence.
 - Rejection of the application based on the reasonableness of the request, such as a request for specialist equipment.
 - Suggested alternative arrangements.

Access Arrangement & Reasonable Adjustment Appeals

25. To appeal the decision made in relation to an application for access arrangements/reasonable adjustments, the candidate must believe that the decision has not been made in accordance with the CIOT policy and procedures pertaining to access arrangements/reasonable adjustments.
26. The candidate should request an appeal in writing clearly stating the reasons for the appeal.
27. 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.
28. The candidate may appeal the decision of the Director of Education.
29. 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.
30. The decision of the CIOT Examination Committee will be final. No further appeal is permitted.

Policy Review Arrangements

31. 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 CIOT to ensure the policy remains fit for purpose.
32. This policy is also reviewed as part of CIOT's ongoing quality improvement monitoring.

CTA 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

DITT (Diploma in Tax Technology)