

# Chartered Tax Adviser CTA



## PREPARING YOUR EMERGING TALENT FOR TOMORROW'S TAXATION WORLD

The Chartered Tax Adviser(CTA) is the highest-level tax qualification  
in the UK

Integrity | Expertise | Excellence in Taxation



# Why CIOT?

The Chartered Institute of Taxation (CIOT) is the leading body in the UK for taxation professionals dealing with all aspects of taxation. Our primary purpose is to promote education in taxation. One of our key aims is to achieve a more efficient and less complex tax system for all.

To become a member, students need to pass the CIOT qualification, called the Chartered Tax Adviser (CTA) qualification and complete three years relevant professional experience.



# Why CTA?



**Matt Boggis**

Client Manager, Creaseys Group Limited

*“The CTA has been incredibly valuable in consolidating my existing knowledge and strengthening my technical knowledge. It’s made me more well-rounded and given me more confidence as an adviser, particularly in identifying opportunities and risk areas.”*



**Elizabeth Linsley**

Tax Assistant Manager, Landed Estates, Saffery Champness

*“Achieving the CTA qualification has helped me enormously. It has given me in depth technical knowledge about tax issues. Doing the CTA has given me so much more confidence in my job.”*



**Ellie Kaminski**

Manager, Corporate Tax, PwC

*“Doing the CTA qualification helped me to develop my technical knowledge with a better ability to work independently from source materials, and provided me with greater confidence.”*



**Craig Paterson**

Business Advisory Manager, Johnston Carmichael

*“Gaining the CTA qualification has helped deal with client queries, quickly and efficiently. It has also enabled me to offer my clients a better “all round” service.”*

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# Qualification Overview

The CIOT offers the highest level tax qualification in the UK, the Chartered Tax Adviser (CTA) qualification.

The purpose of the CTA examination is to establish that students are capable of giving the very high standard of taxation advice expected of a Chartered Tax Adviser. 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.

The CTA comprises of both typed examinations and multiple choice/multiple response computer based examinations, (CBEs). Each CBE requires a competent level of understanding. The Awareness, Advanced Technical and Application and Professional Skills exams and the critical breadth, depth of knowledge and the skills and behaviours needed by senior tax advisers. There are four tax exams.

There are four tax exams.

- One Awareness
- Two Advanced Technical
- One Application and Professional Skills

There are three one-hour CBEs

- Professional Responsibilities and Ethics
- Law
- Principles of Accounting





## Direct CTA Route

Access to the CTA qualification is open to anyone and there is no need to hold a prior qualification. However, if a student does not hold a qualification in accountancy or law we strongly recommend registering for the Tax Pathway. This will give students the best chance of success.

## ATT CTA Tax Pathway

This route is ideal for new students wishing to study tax who do not come from an accountancy background.

The ATT CTA Tax Pathway offers a streamlined and efficient route to membership of both the Association of Taxation Technicians and the Chartered Institute of Taxation. This route offers greater flexibility in the choice of papers with the opportunity to specialise in a particular area of tax at an early stage, rather than the ATT compulsory papers in the traditional sequential route of ATT and then CTA. Students are also exempt from one paper.

## CA CTA Joint Programme

The CIOT and ICAS have created a Joint Programme that enables students to achieve two Chartered qualifications. The CTA qualification and the ICAS Chartered accountancy qualification (CA).

This Joint Programme helps students qualify in three to four years once they have undertaken relevant professional work experience.

## ACA CTA Joint Programme

The CIOT and ICAEW have created a Joint Programme that enables students to achieve two Chartered qualifications. The CTA qualification and the ICAEW Chartered accountancy qualification (ACA).

This Joint Programme helps students qualify in three to four years once they have undertaken relevant professional work experience.

# Routes to CIOT Membership

The CTA is a modular examination structure which ensures a flexible work/study balance.

# Flexible Examination Framework

Students can build an individual learning route that is relevant to their current role and responsibilities. This means they can choose examinations relevant to their role and specialise in specific areas of taxation as they progress within the organisation.

Some students may be exempt from one or more examinations depending on prior qualifications.

Tax examinations are held in May and November each year and are sat remotely using purpose built software on your own laptop or PC in a location of your choice (as appropriate for sitting an exam alone and uninterrupted).

## CTA Framework

**3 COMPULSORY EXAMS\*** THREE HOUR 30 MINUTES IN LENGTH

COMPUTER BASED EXAMINATIONS

Principles of Accounting	Law	Professional Responsibilities & Ethics
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### Computer Based Examinations

The aim of the Computer Based Examinations (CBE) is to test a candidate's knowledge of Law, Principles of Accounting and Professional Responsibilities and Ethics within the relevant areas of tax.

**CHOOSE THREE MODULES\*** THREE HOUR 15 MINUTES IN LENGTH

AWARENESS

Taxation of Individuals	Inheritance Tax, Trusts & Estates	Taxation of Unincorporated Businesses
VAT including Stamp Taxes	Corporation Tax	<p style="font-size: 0.8em; margin: 0;">The Awareness modules chosen must not be the same as the corresponding Advanced Technical papers</p>

### Awareness Paper

The aim of the Awareness Paper is to examine core areas of tax which may fall outside of the students direct remit.

The examination is one three-hour 15 minutes paper covering five modules. Candidates choose three modules and will need to sit all chosen modules at the same sitting. (These modules will need to differ from the Advanced Technical choices.)

**CHOOSE TWO PAPERS\*** THREE HOUR 30 MINUTES IN LENGTH

ADVANCED TECHNICAL

Taxation of Individuals	Inheritance Tax, Trusts & Estates	Taxation of Owner-Managed Businesses
Domestic Indirect Taxation	Cross-Border Indirect Taxation	Taxation of Major Corporates
Human Capital Taxes	<p style="font-size: 0.8em; margin: 0;">The Advanced Technical papers chosen must not be the same as the corresponding Awareness modules</p>	

### Advanced Technical

The aim of the Advanced Technical papers is to test the depth of a candidate's knowledge within the various areas of taxation at an advanced level.

Each Advanced Technical paper is a "stand-alone" paper. Students will choose two papers from the choice of seven and they will be required to answer all questions set.

**COMPULSORY CHOOSE ONE\*** THREE HOUR 30 MINUTES IN LENGTH

APPLICATION AND PROFESSIONAL SKILLS

Taxation of Individuals	Inheritance Tax, Trusts & Estates	Taxation of Owner-Managed Businesses
VAT & Other Indirect Taxes	Taxation of Larger Companies & Groups	Human Capital Taxes

### Application and Professional Skills

The aim of the Application and Professional Skills paper is to test that the candidate has the necessary skills and expertise expected of a Chartered Tax Adviser. This is by means of a tax based case study.

Candidates will choose one of six case study questions at the time they register for the written paper. Pre-seen information will be sent two weeks before the examination takes place.

Exemptions available for Awareness, Law and Principles of Accounting  
 \*Special rules apply for Joint Programme Students

# CTA Benefits

Achieving the CTA qualification means that students have the confidence and capability of giving a very high standard of taxation advice. Over the course of their training they gradually build their knowledge, a core benefit of the CTA flexible examination framework.

## Benefits of CTA training

- Chartered status and a professional advantage
- Enhanced productivity, competitiveness and confidence
- Faster navigation of complex taxation legislation
- Independent benchmark of knowledge and technical excellence
- Engagement and retention
- Greater job satisfaction from employees

## Benefits of CIOT Membership

- Use of the descriptive letters CTA and Institute badge
- Monthly journal "Tax Adviser" which includes articles, current tax notes, digests of tax cases and news from the Institute
- Entry into the on-line Directory of Chartered Tax Advisers
- Opportunity for attendance at the Institute's Residential and one-day conferences (on-line only 2021)
- Opportunity for participation in technical and social activities organised by the branches



## Tuition Providers

The Institute sets the examination syllabus but does not offer tuition. The three principal tutorial organisations are listed below alphabetically. Please contact the tuition providers and visit their websites for prices and course dates.

### **BPP Professional Education**

Tel no 020 8746 4150  
Email [tax@bpp.com](mailto:tax@bpp.com)  
Web [bpp.com/courses/tax](http://bpp.com/courses/tax)

### **Kaplan Financial**

Tel no 020 3486 3080  
Email [taxinfo@kaplan.co.uk](mailto:taxinfo@kaplan.co.uk)  
Web [kaplan.co.uk/courses/cta](http://kaplan.co.uk/courses/cta)

### **Tolley Exam Training**

Tel no 020 3364 4500  
Email [examtraining@lexisnexis.co.uk](mailto:examtraining@lexisnexis.co.uk)  
Web [tolley.co.uk/exam-training](http://tolley.co.uk/exam-training)

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## Exemptions available from certain papers

Students who have passed the full examination requirement from other specified professional bodies can apply for exemptions.

Please note that:

- Students must apply for an exemption before the closing date of their last tax exam
- There is no expiry date for exemptions
- There is a fee. Please visit the website for more information

## Student Resources

To support students over the course of their CTA studies we offer a range of services and resources.

- Branch events
- Discounts on LexisNexis Legislation
- Student Exam Focus Days
- Past written question papers
- Examiners' suggested answers to the tax exams
- Past answers to the tax exams
- Mock CBEs
- Study Manuals for CBEs
- LinkedIn - "The CTA Student Group"
- Tax Adviser - monthly journal which includes articles, current tax notes, digests of tax cases and news from the CIOT
- Student Calendar
- Bi-annual Student Newsletter
- NUS Extra (Totum) discount card

# Registering as a CTA Student

To register simply visit our website: <https://www.tax.org.uk/>

Students need to be registered for at least four months before they are permitted to enter for a tax examination:

- register by last day of December to enter for the May examination
- register by last day of June to enter for the November examination

The registration period lasts for three years (four for the ACA CTA and CA CTA Joint Programme and five for tax pathway).

Examination entry is a separate process.

For more information please visit [tax.org.uk](https://www.tax.org.uk)

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04/2021

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