

## Consultation: Proposed changes to the Chartered Tax Adviser (CTA) qualification

### Introduction

1. The Chartered Institute of Taxation (CIOT) is the leading professional body in the United Kingdom concerned solely with taxation. It was established in 1930 and received its Royal Charter in 1994.
2. The Chartered Tax Adviser (CTA) qualification sets the academic entry requirements for admission as a Member of the Institute. Successful CTA candidates are able to apply to become Members if they can also demonstrate our other eligibility requirements<sup>1</sup>.
3. Members of the CIOT are entitled and encouraged to use the practising title of Chartered Tax Adviser.

### Purpose of the consultation

4. The CIOT is proposing changes to its CTA qualification to provide an updated approach which is both relevant to the market and fit for the future whilst at the same time retaining the high academic quality and standards expected of us by our stakeholders.
5. This consultation sets out the CIOT's proposals for the CTA qualification with a proposed implementation with effect from August 2027. It also introduces a Professional Skills and Competencies Framework which defines the skills and competencies expected of a qualified CTA. The details of both proposals can be found in the attached Handbook.
6. We are seeking your views on our proposals to revise the CTA qualification to meet current and future market need. There are 22 questions within the consultation. We recognise that not all questions will be relevant to everyone, but we encourage you to respond to the questions on which you have an opinion or evidence to contribute.
7. We welcome responses from our students, members, employers and other stakeholders including: consumers of taxation services, training providers, regulators and other institutions (e.g. HMRC) who have an interest in the CTA qualification, and any other interested parties.
8. This consultation will run for **12 weeks**, from 7 April 2025, **closing at 5pm on 30 June 2025**.

### Background

9. In October 2023, the CIOT Council decided that there should be a review of the CTA qualification to determine:

*'...what the CTA qualification may look like in five to ten years' time. We need to extend our existing conversations with employers to gather data and insights as to how they see the tax function developing over the next few years and how they feel the qualification may need to*

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<sup>1</sup> At least three years' experience working in taxation and able to meet the required standards of professional conduct.

*change to meet future needs. What might the tax profession look like in the next ten years and what is our response.’ [Council Strategy meeting 2023].*

10. Since that time, the CIOT has established a Working Party to develop proposals for change under the direction of the Council and the Examinations Committee.
11. The Working Party is made up of both internal and external stakeholders and it has engaged with employers (including those engaged in the introduction and application of tax technology), the small firms and sole practitioners forum, training providers, students and new members to understand the benefits and challenges of the existing qualification in the context of current and future market need. See **Annex 2**. The CIOT would like to offer its thanks to the contributors to the CTA Review for giving up their time and expertise to the redevelopment of the CTA qualification.
12. This feedback has been considered alongside data and other evidence to create our proposals for change to the CTA qualification.

### Summary of proposals and rationale

13. In summary, our proposals, which are set out in the attached qualification handbook, are as follows:
  - a. To restructure the qualification over three academic levels (from the equivalent of Level 5 to Level 7). This will provide incremental development of the required tax knowledge and skills to improve student outcomes. [Level descriptors from Ofqual’s Regulated Qualifications’ Framework can be [found here](#). Although the CTA qualification is not regulated by Ofqual, we have used these level descriptors to gauge academic equivalence.]
  - b. To introduce a skills-based paper at the equivalent of Level 6. This is designed to develop the student’s ability to apply tax knowledge in practical situations before they sit our final Application and Professional Skills paper.
  - c. To provide a clear statement of requirements for each stage of the qualification, setting out the learning outcomes and assessment criteria for each module alongside the detailed syllabus requirements, to improve transparency in the CTA assessment process.
  - d. To introduce a statement of Professional Skills and Competencies, which defines what a Chartered Tax Adviser is and can do. This statement will ensure that clients and those who rely on the CTA designation are clear about what can be expected from a qualified CTA.
14. An overview of the changes proposed compared with the existing qualification are set out at **Annex 1**. As can be seen from the diagram, the content of the qualification has been redefined across three stages which progress incrementally through three academic levels of difficulty (equivalent to Level 5 to Level 7). An additional skills paper has also been introduced to ensure that students are able to understand the differences between knowledge assessments and skills assessments prior to attempting their final Application and Professional Skills paper. Although this has increased the overall assessment hours in the qualification, this is not a significant change to the current assessment hours. This is also included within this diagram at Annex 1.

## The new qualification

### Introduction

15. The CIOT is proposing to redevelop its qualification to achieve the following objectives:

- Creating a qualification which meets current and future market need whilst ensuring that we maintain the high quality and standards expected from us.
- Improving student outcomes by introducing flexibility and accessibility through the creation of incremental development of tax knowledge and skills by progressing through three academic levels (equivalent to Levels 5 to Level 7).
- Re-balancing the approach to the development of knowledge and skills in the CTA qualification, through the introduction of a second skills-based paper.
- Including tax technology and dispute resolution into the syllabus and increasing the integration of ethics within the assessments throughout the qualification.
- Ensuring transparency and clarity in our approach to assessment through the provision of clear statements of expected learning outcomes and assessment criteria alongside the syllabus for each module.

Please note that exemptions, proposed fees and the detailed information in relation to teaching and learning for the future CTA qualification will be determined once the structure and qualification have been decided and so they do not form part of this consultation. We do not believe that there will be significant changes to the current requirements for the new qualification overall. Should changes result in significant amendments, we would conduct a further consultation.

### Structure of the qualification in outline

The structure of the proposed new qualification is set out from page 4 of the qualification handbook. It has been designed to facilitate progression to improve student outcomes.

**Question 1: Do you agree that the revised structure of the qualification will improve student outcomes through the introduction of a Level 6 equivalent stage within the qualification?**

**Please give reasons for your answer**

### Foundation stage of the qualification (equivalent to Level 5)

This stage of the qualification (see page 6 of the handbook onwards) is designed to provide those students who start the CTA qualification without any prior knowledge of taxation with a broad introduction to the subject.

**Question 2: Do you agree that the Foundation stage provides a broad general introduction to taxation for those students who have no prior knowledge of the subject? Does the syllabus cover the right areas? Are there any areas of tax that are not included that should be included in this stage of the qualification?**

**Please give reasons for your answer**

**Question 3: Do you agree that 'on demand' assessment will ensure that students are able to progress more efficiently through this early stage of the proposed CTA qualification?**

**Please give reasons for your answer**

### Technical Knowledge stage of the qualification (equivalent to Level 6)

This stage of the qualification (see page 14 of the handbook onwards) is designed to provide a bridge between the general introduction to taxation and specialist areas of taxation. The modules are based on areas of tax, rather than tax specialisations for this stage of the qualification and, at present, there are six modules:

Income Tax and National Insurance, which is compulsory, with a further five options from which the CTA student must sit four:

- Inheritance Tax, Trusts and Estates
- Chargeable Gains and Stamp Taxes
- Corporate Tax
- VAT
- Other indirect Taxes

**Question 4: Do you agree that the Technical Knowledge stage provides a sufficiently comprehensive approach to the development of tax knowledge? Do the modules when taken together cover all key areas of taxation, if not, which additional areas should we consider for inclusion? Does the syllabus for each module cover the right areas (for example, the Chargeable Gains and Stamp Taxes module has been created owing to the transactional nature of the taxes involved)?**

**Please give reasons for your answer**

**Question 5: The proposal for assessment of this stage is that the individual modules could be sat all together, in groups of two or three, or individually, to ensure maximum flexibility and accessibility for candidates. Do you agree that we should adopt this approach?**

**Please give reasons for your answer**

**Question 6: Should the CIOT pre-define module combinations at the Knowledge stage based on proposed future specialisation, or should flexibility be retained on choice of modules to ensure that non-standard routes to qualification can be accommodated?**

**Please give reasons for your answer**

### The Tax Landscape Skills Paper (equivalent to Level 6)

The CIOT is proposing the introduction of this module (page 52 of the handbook onwards) to improve student understanding of tax in context, including the use of technology, ethical dilemmas and dispute resolution as well as developing the ability to apply tax knowledge in practical settings.

**Question 7: Do you agree that the Tax Landscape module will improve student understanding of tax in context as well as increasing the student's ability to apply tax to practical scenarios? Does the syllabus cover the right areas? Are there any areas not covered that should be included within the syllabus?**

**Please give reasons for your answer**

The proposed method of assessment for this paper (and the final Application and Professional Skills (APS) paper at Level 7 equivalent) is a case study. At present, it is proposed that the Tax Landscape

paper will be delivered as a controlled assessment (see page 52 of the handbook for more information).

**Question 8: Do you agree that the CIOT should consider the use of controlled assessment for this module? Should the CIOT also consider the use of controlled assessment for the APS paper?**

**Please give reasons for your answer**

We are also considering allowing the two case study papers (the Tax landscape and the APS paper) to be sat as 'open book'<sup>2</sup> assessments.

**Question 9: Do you agree that the CIOT should consider the use of open book assessments for the case studies? If yes, how wide should access to resources be, should this be limited to legislation and HMRC guidance, full access to all digital resources (including generative AI and large language models) available to the candidate on the internet or somewhere in between?**

**Please give reasons for your answer**

Advisory stage (equivalent to Level 7)

The proposed new qualification retains the Level 7 equivalency through its final stage, the Advisory stage (from page 56 in the handbook). To balance the qualification and to ensure that the requirements are not significantly different from the current CTA qualification in relation to overall study and assessment requirements, there are two components to this stage:

- Advanced Technical paper, and
- Application and Professional Skills

Students will choose one specialism and sit the Advanced Technical paper and the APS in that specialism.

**Question 10: Do you agree that each specialist pathway within the Advisory stage has the right knowledge and skills required to become a Chartered Tax Adviser for that specialism? Does the syllabus for each module cover the right areas?**

**Please give reasons for your answer**

**Question 11: Do you agree with the options available in the Advisory stage? Should there be additional options available? For example, the proposed new qualification has removed the option to study Human Capital Taxes as a specialism, and has combined environmental taxes into the Indirect Taxation specialism.**

**Please give reasons for your answer**

**Question 12: Do you agree that whilst it is recommended that the final paper to be sat by candidates should be the APS paper that we should retain the option to sit this paper alongside the corresponding Advanced Technical paper?**

**Please give reasons for your answer**

**Question 13: At present it is possible to choose any APS paper from the options available on the day of the examination irrespective of the specialist area studied by the candidate. Do you agree**

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<sup>2</sup> Open book assessments allow the candidates to access reference materials during the examination. This can be very limited (legislation, manuals and study materials), through to full access to the internet.

**that this option should continue to be available to candidates, or should we remove this option when we introduce the revised CTA qualification?**

**Please give reasons for your answer.**

#### Assessment hours

The changes to the qualification may slightly increase the total assessment hours for the CTA qualification (see Annex 1 to this document for more information).

**Question 14: Would an increase in assessment hours within the proposed qualification create a barrier to success for the new qualification? If so, how?**

**Please give reasons for your answer.**

#### Post-qualification certification

**Question 15: Do you agree that once an individual has completed the CTA qualification that it should be possible to seek additional post-qualification certificates of competence in other specialisations by completing the relevant Advanced Technical paper in another specialist area? For example, this could allow qualified CTAs to demonstrate competence in a new specialist area of taxation and therefore move roles.**

**Please give reasons for your answer**

#### Improved clarity and transparency

One of our objectives for reviewing the CTA qualification is to improve clarity and transparency in our expectations of students through our assessments.

Having read through the student handbook:

**Question 16: Do you agree that the inclusion of learning outcomes, assessment criteria and rubric alongside the detailed syllabus for each module within the qualification ensures that assessment expectations are clear and transparent?**

**Please give reasons for your answer**

#### Meeting current and future market need

Having read through the draft qualification handbook and proposed new structure for the CTA qualification:

**Question 17: Do you agree that the proposals for change will meet current and future market need?**

**Please give reasons for your answer**

**Question 18: The proposed qualification structure affords the opportunity for the CIOT to introduce a “stepping off” point on completion of the Level 6 equivalent stage. Do you agree that the CIOT should consider introducing recognition for students who have successfully completed the Level 6 equivalent element of the qualification?**

**Please give reasons for your answer**

## Equality, Diversity and Inclusion (EDI)

As part of the review, the CIOT is seeking to improve accessibility and flexibility in the revised CTA qualification. This has been achieved through the creation of a new stage within the qualification, which will be set and assessed at the equivalent of Level 6. This new stage provides the following benefits to contribute to flexibility and accessibility:

- An intermediate step between Level 5 and Level 7 equivalent stages within the qualification to enable CTA students to develop the required knowledge and skills to attempt the final Level 7 equivalent Advisory stage of the new qualification. It is expected that this will improve student outcomes by ensuring that the application of tax knowledge and skills is developed incrementally.
- The ability to take the modules within the Level 6 equivalent stage of the qualification individually, in groups of two or three or all together. This will provide additional flexibility which should help to widen participation by allowing the costs of sitting the assessments to be spread out and to enable those with other responsibilities to break down study into smaller elements.

**Question 19: Do you agree that the proposed new qualification will improve accessibility and flexibility to become qualified as a Chartered Tax Adviser and thereby widen participation?**

**Please give reasons for your answer**

### **The new Professional Skills and Competencies Framework**

The CIOT is also proposing to introduce a statement of skills and competencies that can be expected of a qualified Chartered Tax Adviser (see page 98 of the handbook onwards) to achieve the following objectives:

- Providing a statement of competence that demonstrates to the public, consumers and other stakeholders the skills that can be expected of a Chartered Tax Adviser.
- Providing a statement from which employers can ensure that trainee tax advisers gain the right experience during their studies.
- Through the submission of a work experience log, that applicants for CIOT membership can demonstrate they have the necessary work experience and competence to be admitted as a Chartered Tax Adviser once they have successfully completed the CTA qualification.

**Question 20: Do you agree that the skills and competencies outlined in the professional skills and competencies framework are the right ones? Are there any competencies not included that should be added? Are there any competencies included which should be omitted?**

**Please give reasons for your answer**

The CIOT is proposing to introduce a 'light touch' training log for candidates to complete, in consultation with their employer, to demonstrate the practical on the job training they have received during the course of their qualification. The completed log could be submitted at the point of application for membership, once the CTA qualification has been completed, to demonstrate the skills and competencies that have been developed as a trainee tax adviser and to either provide evidence of three years' experience gained or replace the requirement for time served.

**Question 21: Do you support the introduction of a light touch work experience log to support the development of a trainee tax adviser? Do you support the replacement of the requirement for a**

minimum of three years' work experience with the completion of a light touch training log which demonstrates the skills and competencies required of a newly qualified tax adviser?

Please give reasons for your answer

Any other comments

**Question 22: Do you have any other comments on the proposed new CTA qualification that the CIOT should take into account?**

Please give reasons for your answer

### Next steps

16. This consultation is open for 12 weeks, from 7 April 2025, closing at 5pm on 30 June 2025.
17. Once the consultation closes, subject to the responses, the CIOT will continue to develop the new qualification with a view to publication of the final handbook and syllabus in December 2025. Sample assessment materials, transitional arrangements and exemptions will follow in the first quarter of 2026 with the first delivery of the new qualification expected to commence in September 2027 and first assessments in May 2028.

### How to respond

18. There are two ways to respond:

- By [Microsoft Form](#) (preferred)

This is our preferred method of response, as it will help us to collate and analyse responses. None of the questions is mandatory, so you can leave blank any you do not wish to answer.

- Alternatively, please send your responses to the CIOT by email to [ctareview@ciot.org.uk](mailto:ctareview@ciot.org.uk)

It would be helpful if you could state in what capacity you are responding<sup>3</sup>, giving your name, organisation name (if applicable) and say whether you would be happy to be contacted to discuss your response further.

### Confidentiality

Information provided in response to this consultation, including personal information, will be processed in accordance with our Privacy Notice, which can be found at:

<https://www.tax.org.uk/ciot-privacy-notice>

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<sup>3</sup> CTA student, ATT student, prospective student, ATT member, CIOT member (Associate/Fellow), Employer – small practice, Employer – mid-tier practice, Employer – top 5-10 practice, Employer – Big 4 practice, Employer – industry, Consumer, Training provider, HMRC / other government body or institution, or Other



## Summary of questions

### Question 1:

Do you agree that the revised structure of the qualification will improve student outcomes through the introduction of a Level 6 equivalent stage within the qualification?

Please give reasons for your answer

### Question 2:

Do you agree that the Foundation stage provides a broad general introduction to taxation for those students who have no prior knowledge of the subject? Does the syllabus cover the right areas? Are there any areas of tax that are not included that should be included in this stage of the qualification?

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If yes, how wide should access to resources be, should this be limited to legislation and HMRC guidance, full access to all digital resources (including generative AI and large language models) available to the candidate on the internet or somewhere in between?

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Please give reasons for your answer.

Question 14:

Would an increase in assessment hours within the proposed qualification create a barrier to success for the new qualification? If so, how?

Please give reasons for your answer.

Question 15:

Do you agree that once an individual has completed the CTA qualification that it should be possible to seek additional post-qualification certificates of competence in other specialisations by completing the relevant Advanced Technical paper in another specialist area? For example, this could allow qualified CTAs to demonstrate competence in a new specialist area of taxation and therefore move roles.

Please give reasons for your answer

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Do you agree that the proposed new qualification will improve accessibility and flexibility to become qualified as a Chartered Tax Adviser and thereby widen participation?

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Do you agree that the skills and competencies outlined in the professional skills and competencies framework are the right ones? Are there any competencies not included that should be added? Are there any competencies included which should be omitted?

Please give reasons for your answer

Question 21:

Do you support the introduction of a light touch work experience log to support the development of a trainee tax adviser? Do you support the replacement of the requirement for a minimum of three years' work experience with the completion of a light touch training log which demonstrates the skills and competencies required of a newly qualified tax adviser?

Please give reasons for your answer

Question 22:

Do you have any other comments on the proposed new CTA qualification that the CIOT should take into account?

Please give reasons for your answer

## Annex 1: Comparison of existing CTA qualification with the proposed new CTA qualification

Existing qualification		Proposed new qualification	
Awareness (Level 5 equivalent)	Choose 3 from 5 modules in areas of tax not intended for specialisation  Assessed by short form questions.	Foundation (Level 5 equivalent )  See the draft qualification handbook from page 6 onwards for more detail	On demand assessment using objective test questions (including MCQ) to cover all key areas of tax at a high level
CBEs (law, accounting and ethics)	Required background knowledge unless exempt.	CBEs (law, accounting and ethics)	Required background knowledge unless exempt. No changes proposed to current assessment
		Technical Knowledge (Level 6 equivalent)	Income Tax and National Insurance is a compulsory module for all candidates. 5 further options from which the candidate chooses 4:
		<b>New stage</b>  Comprises 2 components: <ul style="list-style-type: none"> <li>Knowledge</li> </ul> See the draft qualification handbook from page 14 onwards for more detail	<ul style="list-style-type: none"> <li>Inheritance Tax, Trusts &amp; Estates</li> <li>Chargeable Gains</li> <li>Corporate Taxes</li> <li>Value Added Tax, and</li> <li>Other Indirect Taxes</li> </ul> Assessed by written exam comprising a mix of short-form questions of between 3 and 5 marks and at least 2 longer questions of 10 marks each. The pass mark is 50%.  Papers may be sat individually, in groups of two or three or all together.

Existing qualification		Proposed new qualification	
		<ul style="list-style-type: none"> <li>Skills</li> </ul> <p>See the draft qualification handbook from page 52 onwards for more detail</p>	<p>Application of technical knowledge to practical situations. Using knowledge from the Foundation stage and Income Tax and National Insurance module, as well as:</p> <ul style="list-style-type: none"> <li>The tax-legislative framework</li> <li>Powers and practices of HMRC</li> <li>Ethics</li> <li>Dispute resolution</li> <li>Recent developments in the tax landscape</li> </ul> <p>Assessed by case study - proposed to be by controlled assessment delivered through assessment windows (up to four windows per annum).</p>
Advanced Technical (Level 7 equivalent)	<p>Choose 2 options from 7 available in specialist areas:</p> <ul style="list-style-type: none"> <li>Taxation of Individuals</li> <li>Owner Managed Businesses</li> <li>Larger Companies and Groups</li> <li>IHT Trusts and Estates</li> <li>Domestic Indirect Taxation</li> <li>Cross border and Environmental Taxes</li> <li>Human Capital Taxes</li> </ul>	<p>Advanced Technical (Level 7 equivalent)</p> <p>See the draft qualification handbook from page 56 onwards for more detail</p>	<p>Choose 1 option from 5 available in specialist areas:</p> <ul style="list-style-type: none"> <li>Taxation of Individuals</li> <li>Inheritance Tax, Trusts and Estates,</li> <li>Taxation of Owner-Managed Businesses,</li> <li>Taxation of Larger Companies and Groups, or</li> <li>Indirect Taxation</li> </ul>

Existing qualification		Proposed new qualification	
Application and Professional Skills paper (integrated assessment of knowledge and skills) Level 7 equivalent	Choose 1 option from 5 available <ul style="list-style-type: none"> <li>• VAT and Other Indirect Taxes</li> <li>• Taxation of Individuals</li> <li>• Owner Managed Businesses</li> <li>• Larger Companies and Groups</li> <li>• IHT Trusts and Estates</li> </ul>	Application and Professional Skills paper (integrated assessment of knowledge and skills) Level 7 equivalent	Choose 1 option from 5 available <ul style="list-style-type: none"> <li>• Taxation of Individuals</li> <li>• Inheritance Tax, Trusts and Estates,</li> <li>• Taxation of Owner-Managed Businesses,</li> <li>• Taxation of Larger Companies and Groups, or</li> <li>• Indirect Taxation</li> </ul>

### Assessment hours

Existing qualification		Proposed new qualification	
Awareness	3.25 hours	Foundation	1.5 hours
CBEs	3 hours	CBEs	3 hours
		Technical knowledge	5.5 hours
		Tax Landscape	2.5 hours (if unseen exam) different assessment methods may have different time periods.
Advanced Technical	7 hours	Advanced Technical	3.5 hours
Application and Professional Skills	3.5 hours	Application and Professional Skills	3.5 hours (if unseen exam) different assessment methods may have different time periods.
<b>Total assessment hours</b>	<b>16.75 hours</b>		<b>19.5 hours</b>

The difference in assessment hours between the existing qualification and the proposed new qualification is 2.75 hours (less than one Advanced Technical paper). Whilst slightly longer than the current assessment hours for the qualification, it is anticipated that the incremental approach to learning and assessment will improve student outcomes and therefore reduce failure rates which will more than compensate the potential differential in assessment hours.

## Annex 2: Contributors to the development of the CTA Review

The CIOT would like to offer its thanks to the contributors to the CTA Review for giving up their time and expertise to the redevelopment of the CTA qualification.

Members of the Examinations Committee

Members of the Working Party

Employers' Forum – contributions from the following firms

Azets  
BDO  
Crowe  
Deloitte  
Evelyn  
EY  
Grant Thornton  
KPMG  
Mazars  
PwC  
RSM  
Saffreys  
Smith and Williamson

Chief Technology Officers Focus Group – contributions from the following firms

BDO  
EY  
Grant Thornton  
KPMG  
PwC  
RSM

Small firm and Sole Practitioners Forum

Student survey and New Member survey run in Summer 2024