



**Chartered
Institute of
Taxation.**

Access Arrangements & Reasonable Adjustments Procedure

Introduction

1. This procedure describes the way in which the CIOT implements its Access Arrangements & Reasonable Adjustments Policy for CIOT qualifications listed in Appendix 1. This procedure should be read in conjunction with the Access Arrangements & Reasonable Adjustments Policy.

Scope

2. This procedure applies to CIOT candidates, staff and associated contractors involved in the assessment and/or delivery of the CIOT qualifications.

Applying for Access Arrangements & Reasonable Adjustments

Access Arrangements:

3. Students should consider postponing the assessment prior to making an application for access arrangements.
4. Students should complete the online Access Arrangements application, available [here](#).
5. Evidence to support the application must be uploaded with the application.
6. Examples of the range and types of adjustments/arrangements for which students may apply is set out in Appendix 2. Other reasonable adjustments/access arrangements will be considered subject to the requirements set out in this procedure and the associated policy.

Reasonable adjustments:

7. Students who did not apply for reasonable adjustments when they registered for the qualification must ensure their application is submitted by the deadline set out in the Key Dates and Deadlines for the examination session.
8. An application for reasonable adjustments will apply to all examinations.
9. Students should complete the online Reasonable Adjustments application, available [here](#).
10. Evidence to support the application must be uploaded with the application.
11. Examples of the range and types of adjustments for which students may apply is set out in Appendix 2. Other reasonable adjustments will be considered subject to the requirements set out in this procedure and the associated policy.

Supporting evidence requirements

12. Students are responsible for submitting supporting documentation with the access arrangements or reasonable adjustments to ensure that the CIOT is able to provide appropriate support.
13. Supporting evidence must be sufficient, valid and reliable, from an appropriately qualified professional. Students need to explain to this professional the circumstances around their level of study and the format of the assessment so that they can fully assess their needs and the adjustments/arrangements required.
14. Appropriate supporting evidence may include:
 - A report from a medical, psychological or clinical professional.
 - A Special Educational Needs Co-ordinator.
15. The report must state the name, title and professional credentials of the person who carried out the assessment of the student and wrote the report. The report must set out the barrier to taking the assessment arising from the disability and recommend the reasonable adjustments or access arrangements required to reduce this barrier. The recommended adjustments/arrangements must be clearly set out, for example, if extra time is recommended, the percentage of extra time required must be stated.
16. The report should be accurate about the student's current level of disability and, where possible, should have been written within the last six months, particularly where it might be expected that there could be changes in the way the student is affected by the disability.

Decisions on access arrangements or reasonable adjustments

17. Applications for access arrangements or reasonable adjustments with appropriate supporting evidence are considered in accordance with the CIOT Access Arrangements & Reasonable Adjustments Policy. The supporting evidence is used to assess the application.
18. The CIOT reserves the right to suggest access arrangements or reasonable adjustments in circumstances where the adjustments/arrangements requested are impractical, may compromise the integrity or security of the assessment, may compromise health and safety, involve unreasonable costs or similar.
19. Reasonable adjustments which have been approved are applied to all examinations. Access arrangements which have been approved are applied for the period of time to which the evidence supplied supports the application.
20. Where appropriate, CIOT will liaise with the student in order to put in place the approved access arrangements or reasonable adjustments for example, in relation to arrangements for an access facilitator.

Requirements for access facilitators

21. Applications for access facilitators, for example readers, scribes, prompters, will be considered by the CIOT subject to the following conditions:
 - An access facilitator (e.g. reader, scribe, prompter) should not normally be the student's tutor. Nor should they be a relative, friend or peer of the student, nor a person who is CIOT or ATT qualified. However, there may be very particular circumstances in which it is necessary to use a person within one of these excluded categories. Applications must clearly state any such relationship with the facilitator and the reason for the request. The CIOT will determine if such an arrangement is appropriate.
 - Students will normally be required to sit assessments at their centre, workplace or similar venue if the use of an access facilitator is approved.
22. The CIOT will issue guidelines to access facilitators to ensure that the assessments are delivered in accordance with the CIOT requirements, and the integrity of the assessment is maintained.
23. A student should, wherever possible, have adequate practice in the use of a reader, scribe, prompter, as applicable.

Timelines

24. Access arrangements & reasonable adjustments for examinations must be requested by the deadlines published on the CIOT websites for the qualification.
25. The CIOT will process applications for access arrangements or reasonable adjustments and notify the student of the outcome within 20 working days. CIOT reserves the right to extend this period if further evidence is required.

Retention of materials

26. COIT retains access arrangements or reasonable adjustments applications and supporting evidence for six years from the date of the examination.

Review arrangements

27. 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

DITT (Diploma in Tax Technology)

Appendix 2

Range and Types of Access Arrangements/Reasonable Adjustments

Examples of the range and type of access arrangements/reasonable adjustments which may be considered are set out below. The CIOT will only approve access arrangements/reasonable adjustments for which there is supporting evidence in accordance with CIOT requirements. The CIOT must be satisfied that the access arrangements/reasonable adjustments approved compensate for the barrier caused by a student's disability without modifying or invalidating the assessment requirements or reducing the integrity of the assessment.

Changes to assessment conditions

Extra time

Subject to the supporting evidence, students may be allowed extra time during an assessment, for example, if they have disabilities which affect speed of cognitive processing.

The amount of additional time granted will be based on the supporting evidence. Normally, an additional allowance of up to 25% of the total assessment time will be considered.

Supervised rest breaks

Subject to the supporting evidence, a student may be allowed supervised rest breaks during an assessment. Supervised rest breaks must be taken in the room in which the examination is being taken and the student must be visible to remote invigilator, unless a toilet break is taken. CIOT will agree a set amount of time to be added to the examination duration to allow for rest breaks.

Use of access facilitators

Reader

A reader is a person who, when requested, will read to the student all or part of the assessment material and read back the candidate's responses.

For students requiring a reader and a scribe, the same person may act as both.

Scribe

Subject to the supporting evidence, CIOT may agree the use of a scribe. A scribe is a responsible adult who types a student's dictated answers to the examination questions.

Prompter

Subject to the supporting evidence, CIOT may agree the use of a prompter. Prompters may be requested by students with a substantial and long-term adverse impairment resulting in persistent distractibility or significant difficulty in concentrating. This would apply in timed assessment situations to keep the students focused on the need to answer a question and then move on to answering the next question.

Additional time will be permitted for the use of an access facilitator and will normally be up to 25% of the prescribed duration of the examination.

Indicative alternative arrangements for conditions

Condition	Extra time 25-50% extra time	Laptop (if recommended in report and requested by student)	Scribe/reader (if recommended in report and requested by student)	Double/larger desk	Separate room (if recommended in report and requested by student)	Other
Dyslexia	25%	Yes	Yes	No	If requested	Permitted the use of coloured overlays.
Dyspraxia	25%	Yes	Yes	No		
ADHD	25%	Yes	Yes	No	Yes	
Autism	25%	Yes			If requested	
Pregnancy	15 minutes	No*	No	Yes	No	Seat nearest to toilets/exit. *Unless they have pregnancy related illnesses such as carpal tunnel.
Anxiety/depressive disorder	25%	No	No	No	Yes	Seat at back of hall
Carpal tunnel	5-10 mins per hour	Yes	No	Yes	No	
CFS	25%	Yes	No	No	No	
Multiple Sclerosis	25%	Yes	Yes	Yes	No	
IBS	20 mins	No	No	No	No	Seat nearest to toilets/exit
Epilepsy	25%	No	No	Yes	If requested	Seat nearest to invigilator
Tendonitis/RSI	5-10 mins per hour	Yes	No	Yes	No	
Diabetes	20 mins	No	No	No	No	Permitted odourless snacks and blood testing equipment to exam.