

# Stand out as a Chartered Tax Adviser

**A bright future for the next generation  
of tax professionals**



# The Chartered Institute of Taxation

The CIOT is a registered charity and 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.

Membership of the CIOT is by examination and members are entitled to use the designation and practising title of Chartered Tax Adviser (CTA). We promote and enforce high standards of professional conduct and support over 19,900 members and over 7,000 students throughout their tax careers.

# Choose a career in tax

Tax affects everyone. Tax is part of government, business and everyday life, it is a mixture of law, accountancy and administration. Tax regulation is ever changing, providing constant challenges for a tax professional and a rewarding and dynamic career choice.

Tax advisers require a broad range of skills including communication, numeracy, problem solving, and attention to detail. No two days are the same, a career in tax offers attractive long-term options and a broad range of roles, with scope to work abroad. A career in tax provides job stability even during economic turmoil.





# CTA helps you stand out from the crowd

# Why Chartered Tax Adviser

Career progression in tax depends on gaining professional qualifications and experience. At CIOT we offer the Chartered Tax Adviser qualification, which is recognised and respected internationally as a mark of technical excellence and professional integrity in the tax profession. We promote high standards of training for tax advisers, designed to not only meet the demands of today, but also the needs of the future market.

Chartered tax advisers play an important role in organisations. They offer professional advice and assurance to help clients make the right business decisions. Some advise on tax policy, create tax legislation, and administer the collection of taxes for the government.

As a CTA your career path can take you in many different directions from compliance to consultancy. There are excellent opportunities to work as generalists in public practices handling personal or corporate tax work. Alternatively larger firms provide opportunities for specialisation in finance, mergers and acquisitions, private client, global mobility, indirect taxes and international tax.

Find out more about a career in tax at [www.tax.org.uk/careers-in-tax](http://www.tax.org.uk/careers-in-tax)

“

Achieving the CTA qualification has been valuable in consolidating my existing knowledge and strengthening my technical knowledge in areas I haven't often come across. It's made me a better-rounded tax adviser and given me more confidence in identifying opportunities and risk areas. Qualifying as a CTA, winning four CTA awards and becoming a member of the CIOT has been the highlight of my career so far.

”

**Matt Boggis**  
Client Manager and Team Leader,  
Creaseys Group Limited

# The CTA difference

CTA is a global qualification and recognised as the pinnacle in tax education.

CTA letters represent technical excellence and professional integrity in tax.

CTA broadens career scope and earning potential.

CTA supports your ongoing professional development and lifelong learning.

CTA provides a competitive edge with more specialised tax advice.

CTA represents a tax adviser committed to the profession.

As a CTA you provide confidence to business and the public. Get qualified and recognised with the right skills and expertise to be a professional CTA.



# The CTA qualification

Open to anyone with an interest in the tax profession, CTA qualification is accessible to everyone. There is no requirement to have a prior qualification, however, the examinations are of a high standard and to give yourself the best chance of success, we recommend you register for the Tax Pathway route to qualification if you do not hold a previous qualification in accounting or law. Find out more about this pathway at [www.att.org.uk/att-cta-tax-pathway](http://www.att.org.uk/att-cta-tax-pathway)

“

Achieving the CTA qualification has been valuable when meeting potential clients. Gaining client trust when you are working for yourself can be a challenge. It's hard to pitch to Legal 500 law firms with such a young company. The CTA qualification has also opened up another world of opportunities in terms of public exposure.

”

**Sofia Thomas**  
Head of Tax, Juno Sports Tax

“

Since starting the CTA, I have developed the ability to navigate my way around tax legislation (which honestly petrified me before!) I know exactly where to look and how to interpret the information inside to help me when a complex query arises. My CTA qualification benefits my employer by giving them an employee with the tools to solve complex tax issues and provide tax advice to our clients.

”

**Kate Pace**  
Corporate Tax Manager, Bishop Fleming  
Chartered Accountants

# Flexible and accessible learning

To gain the CTA qualification and become a member of the CIOT, students must sit and pass four tax papers, three Computer Based Examinations (CBEs) and have three years of practical experience in a tax environment. Some limited exemptions may apply depending on prior qualifications.

There are four tax exams	There are three one-hour CBEs
One Awareness	Professional Responsibilities and Ethics
Two Advanced Technical	Law
One Application and Professional skills	Principles of Accounting



With a modular exam structure, the CTA is designed to be as flexible as possible. The learning is delivered through a combination of taught classes, distance learning, online tuition, and revision courses for the examinations.

For an overview of the syllabus and to find out more about CTA subjects visit [www.tax.org.uk/prospectus-and-syllabus](http://www.tax.org.uk/prospectus-and-syllabus)



# Choose a CTA route that is right for you

CIOT offers four different routes to membership. Choose a CTA route that is right for you, where you are in your tax career, where you want to go and how quickly you want to get there.



**Chartered  
Institute of  
Taxation.**

## 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.

## 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 Institute of Chartered Accountants of Scotland (ICAS) have entered into a partnership 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.

# CTA 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. Typewritten examinations are held in May and November each year at examination centres around the UK.

## 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.

### THREE COMPULSARY EXAMS\*

One hour in length

- Principles of Accounting
- Law
- Professional Responsibilities & Ethics

## AWARENESS

The aim of the Awareness Paper is to examine core areas of tax which may fall outside of the student's direct remit. The examination covers 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 THREE MODULES\*

Three hours and fifteen minutes in length

- Taxation of Individuals
- Inheritance Tax, Trusts & Estates
- Taxation of Unincorporated Businesses
- VAT including Stamp Taxes
- Corporation Tax

The Awareness modules chosen must not be the same as the corresponding Advanced Technical papers

## 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.

### CHOOSE TWO PAPERS

Three hours and thirty minutes in length

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

The Advanced Technical papers chosen must not be the same as the corresponding Awareness modules

## 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 five 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.

### ONE COMPULSARY EXAM\*

Three hours and thirty minutes in length

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

Exemptions available for Awareness, Law and Principles of Accounting

\*Special rules apply for Joint Programme Students



## Exemptions

Students who have passed the full examination requirements from other specified professional bodies can apply for exemptions. Students must apply for an exemption before the closing date of their last tax exam. There is no expiry date for exemptions, and there is an exemption fee. Find out more at [www.tax.org.uk/exemptions](http://www.tax.org.uk/exemptions)

## Fees

If you have an employer who supports your training and development they may cover your CTA training fees. These include: student registration, tax exams, computer-based exams and training material costs. Find out more about fees at [www.tax.org.uk/CTA-student-fees](http://www.tax.org.uk/CTA-student-fees)

## Student resources

We offer a range of services and resources to help our students on their learning journey and facilitate connecting with other students and recent graduates. Find out more about the support available to students and Frequently Asked Questions at [www.tax.org.uk/support-guidance](http://www.tax.org.uk/support-guidance)

## Tuition providers

At the CIOT we set the examination syllabus but do not offer tuition. The three principal tuition providers are BPP Professional Education, Kaplan Financial and Tolley Training (listed alphabetically). Contact the tuition providers and visit their website for prices and course dates at [www.tax.org.uk/tuition-providers](http://www.tax.org.uk/tuition-providers)

## Get started on the CTA programme

To become a CTA student, start the application online at [www.tax.org.uk/studentregistration](http://www.tax.org.uk/studentregistration)

- Students must be registered for at least four months before they are permitted to enter for an examination.
- Examination entry is a separate application process.
- Register as a student by the last day of December, in order to enter for the May examinations by the last day of February.
- Register as a student by the last day of June, in order to enter for the November examinations by the last day of August.
- The registration period lasts three years (or four years for the ACA CTA and CA CTA Joint Programme and five years for Tax Pathway).
- Contact a tuition provider to start your learning journey.

## Become a CIOT member

Membership of the CIOT is by examination; students need to pass the Chartered Tax Adviser (CTA) qualification and complete three years relevant professional experience. Once your application to membership is approved you will become a member of the Chartered Institute of Taxation.

CIOT offers a bright future to the next generation of tax professionals. We look forward to welcoming you to the CTA community!

Find out more about a career in tax, and how to get started as a CTA student at [www.tax.org.uk/students](http://www.tax.org.uk/students)

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