

Tax Knowledge & Skills Syllabus

(CA CTA Joint Programme candidates)

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Overview

Introduction

The candidate will be required to complete the Tax Knowledge & Skills exam instead of the ICAS Skills (Elective) Advanced Tax paper and instead of the CTA Tax Knowledge and Tax Landscape exams.¹ The assessment is set at the equivalent of Level 6 on the Regulated Qualifications Framework (RQF).

The Tax Knowledge and Skills exam prepares candidates for their final CTA specialist paper.

Two variants of the Tax Knowledge and Skills exam are available:

- Owner-managed businesses / Larger companies and groups (Direct route)
- Indirect taxation (Indirect route)

Aim of the Tax Knowledge & Skills exam

To enable candidates to develop their knowledge of a range of areas of tax such that they can satisfy the requirements of ICAS to progress to qualify as a Chartered Accountant and be suitably prepared to progress to the final stage of the Chartered Tax Adviser qualification.

Prior experience

It is recommended that candidates have at least 12 months' practical experience of tax and they must have completed ICAS's Knowledge level Taxation paper.

Learning outcomes

On completion of the Tax Knowledge & Skills exam, you will:

- Know and understand the key principles of the relevant areas of taxation in the UK
- Be able to interpret key documentation as it applies to the relevant area of taxation in the UK
- Be able to evaluate relevant tax rules, laws and guidance and be able to apply them to particular scenarios to provide solutions to practical problems
- Be able to calculate tax liabilities for UK residents as appropriate to the area of taxation
- Be able to communicate options and recommendations in given scenarios
- Analyse the policy objectives of taxation
- Understand the typical structure of a tax system and the structure of UK tax law
- Understand the role of the UK's tax authorities in administering tax law
- Explore the ethical dimensions of taxation
- Understand recent developments in the tax landscape and be aware of the impact of technology on the practice of taxation, and
- Undertake research and evaluate a range of sources.

¹ The CTA Tax Knowledge and Tax Landscape exams are due to be introduced with changes to the CTA qualification anticipated from the May 2028 examination session. In the short term, the Tax Knowledge & Skills exam will replace the requirement for a second Advanced Technical or Application and Professional Skills paper.

Assessment of the knowledge

Knowledge and understanding

On successful completion of this stage of the qualification, the candidate will be able to demonstrate advanced knowledge and understanding of UK taxation in accordance with the defined syllabus areas. The candidate will be able to critically analyse, interpret and evaluate relevant information and concepts and create solutions to practical problems in contexts where there are many interacting factors.

Assessment criteria

The candidate can:

- Describe and explain the key principles of the relevant area of taxation
- Describe and explain the key legislation, case law and other rules and documentation as it applies to the relevant area of taxation
- Identify from the facts in a complex scenario the relevant area of taxation that applies
- Evaluate the relevant tax rules and apply them to the facts in a complex scenario
- Calculate resulting tax liabilities
- Communicate options and recommendations
- Undertake research and evaluate sources of outputs for their currency, relevance and accuracy including established and emerging technologies in use in the workplace
- Analyse facts and read and interpret rules (i.e. tax law including case law) and other tax principles
- Identify options for consideration and provide reasoned conclusions
- Demonstrate clear and effective written communication skills, and
- Apply the codes, rules and ethical principles that apply to a trainee tax adviser.

Rubric – technical marks

The table below provides a candidate with grade descriptors and criteria which will be applied to the technical marks. This is designed to assist candidates in understanding the required standard of submission to meet each grade. It is not a mark scheme.

Criteria	Distinction (75% +)	Good Pass (60% - 74%)	Pass (50% - 59%)	Borderline fail (45% - 49%)	Fail (0% - 44%)
Depth and breadth of knowledge	Comprehensive understanding, exceptional knowledge across all relevant areas	Strong understanding with only minor gaps in coverage	Adequate understanding with noticeable gaps in coverage	Basic understanding but lacks depth in key areas	Limited or incorrect understanding of key areas
Application of knowledge	Effective application of knowledge to facts of complex scenarios, using examples and providing clear reasoning	Applies knowledge to complex scenarios with some depth, occasional lack of complexity	Applies knowledge but with limited depth or reasoning	Limited application of knowledge, lacks clarity of application	Fails to apply knowledge to scenarios or misapplication of knowledge to the facts
Critical thinking and analysis	Insightful analysis with well-supported arguments and deep understanding of multiple perspectives	Strong critical thinking with clear argument through analysis, may lack depth in parts	Basic analysis, some critical thinking applied, but lacks depth	Limited critical thinking, weak analysis, superficial responses	Lacks critical thinking, incorrect analysis
Evaluation and synthesis	Integration of material to reach sound conclusions, demonstrating advanced understanding of the issues arising	Uses relevant knowledge to provide an integrated response but may lack some sophistication	Some integration although sometimes may be of limited relevance	Weak or minimal integration of material, which may be irrelevant at times	Lacks integration of material, little or no support for conclusions drawn
Accuracy of calculation	Calculations are accurate and complete	Calculations are mostly accurate and missing only minor elements	Calculations are generally accurate but may include some errors	Calculations are inaccurate and include key errors in application	Calculations are missing or contain substantial errors
Clarity and structure	Ideas are well-organised and clearly expressed. Coherent response throughout	Well-structured response, clear communication with some minor organisational weaknesses	Adequate structure with some ideas being unclear or disconnected at times	Poor structure and unclear expression of ideas. Response may be difficult to follow	Lacks structure and has significant issues in relation to clarity and coherence

Rubric – skills marks

This rubric provides the assessment criteria and grade descriptors used to assess skills performance.

Criteria	Distinction	Pass	Borderline fail	Fail
Introduction	Clear, focused and comprehensive. Effective introduction of the issues.	Introduces the case well, may lack some clarity or depth in introduction of the issues.	Provides a basic overview of the issues but lacks clarity, detail or depth in introduction of the issues.	Incomplete or unclear introduction, fails to identify the context for the case.
Analysis and application	Deep and insightful analysis of facts to tax law and principles which are effectively applied to the facts of the case.	Provides sound analysis with some evidence of core tax law and principles applied to support discussion.	Basic analysis with some application of core tax law and principles but lacks depth.	Lacks analysis and misapplies core tax law and principles, matters raised are unconnected to the case.
Critical thinking and synthesis	Excellent critical thinking, synthesising information seamlessly.	Good critical thinking with effective synthesis of information, some gaps of integration.	Some evidence of critical thinking but limited or unclear synthesis.	Minimal or no evidence of critical thinking, lacks depth and synthesis.
Evidence and support	Strong identification and use of tax law and principles relevant to the facts of the case. Sources are credible and support the discussion.	Evidence generally supports discussion with minor gaps.	Evidence is basic or only partially relevant, sources may lack credibility.	Lacks sufficient evidence, sources are weak.
Structure and organisation	Clear, logical structure with smooth flow. Cohesive submission.	Well structured with good organisation of issues, some areas of transition could be improved.	Some structure but lacks flow with some elements missing.	Disorganised or unclear structure, sections may be missing or not well developed.
Conclusion	Strong identification of options and recommendations which fully address the issues of the case.	Clear conclusion which addresses the main points of the case, may lack some depth.	Basic conclusion which describes the issues. May lack depth.	Incomplete or irrelevant conclusion which fails to address the issues raised by the case.
Presentation and writing	Clear, concise writing style; well-structured with almost no grammatical or spelling errors.	Few grammatical or spelling errors, generally clear writing style.	Some grammatical and spelling errors. Writing is at times unclear.	Grammatical and spelling errors. Writing is unclear and/or hard to follow.

Method of assessment

Assessment is via a 3.5 hour written examination with a pass mark of 50%, comprising two sections:

	Section A	Section B
Format	<ul style="list-style-type: none"> A mix of short-form questions of between 3 and 10 marks each 	<ul style="list-style-type: none"> Single case study style question Broken down, guided requirements with a clear mark allocation to facilitate focus and time management
Pre-seen	<ul style="list-style-type: none"> No 	<ul style="list-style-type: none"> Yes Designed to require prior research and analysis of relevant tax law, case law, thought leadership and practice Candidates can bring research into exam
Marks	<ul style="list-style-type: none"> 50 technical marks 	<ul style="list-style-type: none"> 50 technical marks 20 skills marks
Recommended time allocation	<ul style="list-style-type: none"> 1.5 hours 	<ul style="list-style-type: none"> 2 hours
Minutes per mark	<ul style="list-style-type: none"> Technical marks – 1.8 minutes per mark 	<ul style="list-style-type: none"> Technical marks – 1.8 minutes per mark Skills marks – 1.5 minutes per mark
Level/breadth of technical knowledge (see also technical grids, below)	<ul style="list-style-type: none"> Knowledge as specified in technical grids, below 	<ul style="list-style-type: none"> Knowledge may be up to same level and breadth as required for CTA Technical Knowledge Level (Level A+ as defined below) Could include Section A topics e.g. could have elements of corporation tax in Section B for Indirect Route Most likely that both interaction and planning would be tested in Section B, but could test a discrete topic in Section A for up to 10 marks e.g. planning considerations of a gift with reservation of benefit
Research	<ul style="list-style-type: none"> Not applicable 	<ul style="list-style-type: none"> A key objective of this exam is to ensure that candidates have the skills to research, understand and apply taxes and duties that are relevant to them that may not have been part of the knowledge syllabus of their professional qualifications This could mean that a topic is tested that is not in the knowledge grids and therefore not in the learning materials provided to candidates thereby forcing them to research for themselves Where a topic is going to be tested in the exam this will be clearly indicated as a potential issue in the pre-seen and guidance will be given to limit the scope of the research required For example the Indirect Route could require students to research the Climate Change Levy

The technical focus of each section is:

	Direct Route	Indirect Route
Section A	<ul style="list-style-type: none">• Administration• IHT• VAT• Stamp taxes	<ul style="list-style-type: none">• Administration• IHT• Income tax & NIC• Gains• Corporate tax
Section B	<ul style="list-style-type: none">• Income tax & NIC• Gains• Corporate tax	<ul style="list-style-type: none">• VAT• Other indirect taxes• Stamp taxes

Technical knowledge grids (FA2025 for exams in 2026)

The tables contained in this section show the technical knowledge required in the discipline of taxation for the CTA Tax Knowledge & Skills exam.

The knowledge levels are defined as follows:

LEVEL C

A general knowledge with a basic understanding of the subject matter and training in its application thereof sufficient to identify significant issues and evaluate their potential implications or impact.

LEVEL B

A working knowledge with a broad understanding of the subject matter and a level of experience in the application thereof sufficient to apply the subject matter in straightforward circumstances.

LEVEL A

A thorough knowledge with a solid understanding of the subject matter and experience in the application thereof sufficient to exercise reasonable professional judgement in the application of the subject matter in those circumstances generally encountered by chartered accountants.

LEVEL A+

A thorough knowledge equivalent to that required in the CTA Knowledge Level modules.² Students should have a solid understanding of the subject matter and experience in the application thereof sufficient to exercise reasonable professional judgement in the application of the subject matter in those circumstances generally encountered by a trainee chartered tax adviser preparing to progress to the final stages of the CTA qualification.

² The CTA Tax Knowledge and Tax Landscape exams are due to be introduced with changes to the CTA qualification anticipated from the May 2028 examination session.

Topic	SECTION A KNOWLEDGE REQUIREMENTS	TAX KNOWLEDGE & SKILLS – DIRECT	TAX KNOWLEDGE & SKILLS – INDIRECT
LEGAL AND ETHICAL FRAMEWORK			
Anti-money laundering & counter terrorist financing guidance	B	A+	A+
Devolution of taxes	C	B	B
General and specific anti-avoidance rules in UK tax law, including the general anti-abuse rule (GAAR) and targeted anti-avoidance legislation	C	A+	A+
HMRC	B	A+	A+
Objectives of taxation	C	A+	A+
Professional Conduct in Relation to Taxation (PCRT)	B	A+	A+
Standards for Tax Planning	B	A+	A+
Structure of UK tax law	B	A+	A+
Tax planning, tax evasion and tax avoidance	B	A+	A+
The tax gap, its causes and potential solutions		A+	A+
ADMINISTRATION			
Administration	A	A	A
Appeals	C	C	C
Apprenticeship levy	B	B	B
Digital accounts and digital record keeping	B	B	B
PAYE/NIC	A	A	A
Payments	A	A	A
Penalties and interest	B	B	B
Self-assessment	A	A	A
CAPITAL GAINS TAX			
Chargeable gains			
Annual exempt amount	A	A	A
Chargeable assets	B	A+	B
Chargeable disposals (ss 21-24 TCGA 1992)	B	A+	B
Chargeable persons	B	A+	B
Chattels: wasting and non-wasting	B	B	B
Connected persons	A	A	A
Converted trading losses	B	B	B
Costs of acquisition and disposal	B	B	B
Nil gain/nil loss transfers	A	A	A
Part disposals	B	B	B
Qualifying corporate bonds	B	A+	B
Rate of tax	A	A	A
Relief for capital losses	A	A+	A
Shares and securities (including bonus and rights issues)	B	A+	B
Spouses and civil partners	B	B	B
Chargeable gains reliefs			
Business asset disposal relief	B	A+	B
Gift relief	B	A+	B
Incorporation relief	B	B	B
Investors' relief	B	A+	B
Letting relief	A	A	A
Private residence relief	A	A	A
Roll-over relief	B	A+	B

Topic	SECTION A KNOWLEDGE REQUIREMENTS	TAX KNOWLEDGE & SKILLS – DIRECT	TAX KNOWLEDGE & SKILLS – INDIRECT
Overseas aspects of capital gains tax			
Arising basis	B	B	B
Deemed domicile	B	B	B
Domicile	B	B	B
Double tax relief	A	A	A
Gains on foreign assets	B	B	B
Remittance basis	B	B	B
Residence	C	C	C
UK taxation of non-domiciled individuals	B	B	B
INCOME TAX			
Trading profits			
Accrual basis of accounting	A	A	A
Adjustments to profits	A	A+	A
Badges of trade	A	A+	A
Capital allowances	A	A+	A
Cash basis of accounting	A	A	A
Pension contributions	A	A	A
Pre-trading expenditure	A	A	A
Unincorporated businesses			
Basis of assessment	A	A	A
Partnerships (including LLPs)	A	A	A
Trading losses	A	A	A
Treatment of terminal losses	A	A	A
Employment income			
Allowable deductions against employment income	A	A+	A
Close company implications	A	A	A
Deemed employment payments	A	A+	A
Employment income	A	A+	A
Statutory Mileage Rates Scheme	A	A	A
Taxable and exempt benefits	A	A	A
Termination payments	B	A+	B
Other income/expenditure			
Dividends from UK companies	A	A	A
Investment income	A	A	A
ISAs	B	B	B
Miscellaneous income	A	A	A
Property income	B	B	B
Savings income	A	A	A
Taxation of income received from trusts (basic principles)		A	A
Overseas aspects of income tax			
Arising basis	B	B	B
Deemed domicile	B	B	B
Domicile	B	B	B
Double tax relief	A	A	A
Income on foreign assets / foreign employment	B	B	B
Remittance basis	B	B	B
Residence	B	B	B
UK taxation of non-domiciled individuals	B	B	B

Topic	SECTION A KNOWLEDGE REQUIREMENTS	TAX KNOWLEDGE & SKILLS – DIRECT	TAX KNOWLEDGE & SKILLS – INDIRECT
Income tax computation			
Exempt income	A	A+	A
Gifts of assets and cash to charity	A	A	A
Income tax liability and income tax payable	A	A+	A
Income tax charge on child benefit	B	B	B
Independent taxation and jointly owned assets	B	A+	B
Limit on income tax reliefs	A	A+	A
Marriage allowance	A	A	A
Pension contributions – provisions for retirement	B	A+	B
Pension contributions – tax reliefs	B	A+	B
Personal allowances	A	A	A
Qualifying interest payments	B	A+	B
Rates of taxation	A	A	A
Taxable persons	A	A	A
INHERITANCE TAX			
Fundamental principles of inheritance tax			
Chargeable persons	A	A	B
Chargeable property	A	A	B
Excluded property	B	B	B
Inter-spouse transfers	A	A	B
Rates of taxation	A	A	B
Related property	B	B	B
Seven-year accumulation period	A	A	B
Transfers of value	A	A	B
Trusts	C	C	C
Valuation	A	A	B
Inheritance tax on lifetime transfers	A	A	B
Relevant property trusts	A	A	B
Potentially exempt transfers	A	A	B
Inheritance tax on death			
Death estate	A	A	B
Deeds of variation	B	B	B
Lifetime transfers	A	A	B
Overseas aspects of inheritance tax			
Deemed domicile	C	C	C
Domicile	C	C	C
Double tax relief	A	A	B
Lex-situs rules	A	A	B
Reliefs and exemptions from inheritance tax			
Annual exemption	A	A	B
Business property relief	B	B	B
Fall in value relief	A	A	B
Gifts to charities and political parties	A	A	B
Gifts with reservation of benefit	A	A	B
Inter-spouse transfers	A	A	B
Marriage/civil partnership exemption	A	A	B
Normal expenditure out of income	A	A	B
Quick succession relief	B	B	B

Topic	SECTION A KNOWLEDGE REQUIREMENTS	TAX KNOWLEDGE & SKILLS – DIRECT	TAX KNOWLEDGE & SKILLS– INDIRECT
Small gifts exemption	A	A	B
Taper relief	A	A	B
NATIONAL INSURANCE CONTRIBUTIONS			
Class 1			
- calculation	A	A	A
- directors	B	B	B
- earnings	B	B	B
- employment allowance	A	A	A
Class 1A			
- calculation	A	A	A
- earnings	B	B	B
Class 1B	B	B	B
Class 4			
- calculation	A	A	A
- earnings	B	B	B
Maximum contributions	C	C	C
CORPORATION TAX			
Chargeable gains			
Chargeable assets	B	A+	B
Chargeable disposals (ss 21-24 TCGA 1992)	B	A+	B
Chargeable persons	B	A+	B
Chattels: wasting and non-wasting	B	B	B
Costs of acquisition and disposal	B	B	B
Indexation	A	A	A
Nil gain/nil loss transfers	A	A	A
Part disposals	B	B	B
Purchase of own shares	A	A	A
Qualifying corporate bonds	B	A+	B
Relief for capital losses	A	A+	A
Rollover relief	B	A+	B
Shares and securities (including bonus and rights issues)	B	A+	B
Substantial shareholding exemption	C	A+	C
Trading profits			
Adjustments to profits	A	A+	A
Badges of trade	A	A+	A
Capital allowances – plant and machinery	A	A+	A
Capital allowances – structures and buildings	A	A+	A
Long periods of account	A	A	A
Pension contributions	B	B	B
Taxable total profits			
Chargeable gains	A	A	A
Intangible fixed assets	C	A+	C
Loan relationships	B	A+	B
Miscellaneous income	A	A+	A
Property income (excluding lease premiums)	B	A+	B
Qualifying donations	A	A	A
Research and development expenditure	A	A+	A

Topic	SECTION A KNOWLEDGE REQUIREMENTS	TAX KNOWLEDGE & SKILLS – DIRECT	TAX KNOWLEDGE & SKILLS – INDIRECT
Trading losses – post April 2017	B	A+	B
Trading profits	A	A+	A
Use of deficit on non-trading loan relationships – post April 2017	B	A+	B
Corporation tax computation			
Accounting periods	B	A+	B
Close companies	B	A+	B
Corporation tax liability	A	A+	A
Distributions	B	A+	B
Double tax relief (including underlying tax & withholding tax)	B	B	B
Liquidation	B	B	B
Provision of services through a company	B	B	B
Rates of taxation	A	A	A
Residence	B	B	B
Groups			
Associated companies	B	A+	B
Capital gains groups	B	A+	B
Degrouping charges	B	B	B
Group loss relief	B	A+	B
Group relationships	A	A+	A
Non-coterminous accounting periods	B	A+	B
Overseas companies and branches	C	A+	C
Pre-acquisition gains and losses	B	A+	B
Roll-over relief	B	A+	B
Transfer of assets	B	A+	B
STAMP TAXES			
Basic principles	B	B	B
Chargeable occasions	B	B	B
Exemptions	B	B	B
Stamp taxes for groups	B	B	B
VAT			
Scope of VAT and the charge to tax			
Taxable person	A	A	A+
Business / economic activity			A+
Transactions within the scope of VAT	B	B	A+
Territorial scope of VAT	B	B	A+
VAT rates	A	A	A+
Taxable person			
Business and non-business activities	B	B	A+
Employment status			A+
Agents and principals			A+
Single taxable persons (VAT groups)	A	A	A+
Supply and consideration			
Classification of supplies	B	B	A+
Single and multiple supplies	B	B	A+
Distinction between goods and services	C	C	A+
Deemed supplies	B	B	A+
Deemed intra-Community supplies (NI)	B	B	A+
Self-supplies	B	B	A+

Topic	SECTION A KNOWLEDGE REQUIREMENTS	TAX KNOWLEDGE & SKILLS – DIRECT	TAX KNOWLEDGE & SKILLS – INDIRECT
Transfer of a business as a going concern	B	B	A+
Output VAT	A	A	A+
Valuation			
Value of supplies – general provisions (s.19 VATA 1994)	B	B	A+
Bad debt relief	B	B	A+
VAT registration			
Registration and deregistration	A	A	A+
Group registration	A	A	A+
Registration of partnerships			A+
Registration of unincorporated bodies			A+
Tax points			
Time of supply – general provisions (s.6 VATA 1994)	B	B	A+
Time of supply – specific provisions (regs 81-95 SI 1995/2518)			A+
Right to deduct			
Scope of the right to deduct input tax	B	B	A+
Inputs and input VAT	A	A	A+
Disallowed and “blocked” input VAT	B	B	A+
Partial exemption	B	B	A+
Capital goods scheme	B	B	A+
Place of transactions			
Place of supply of goods	A	A	A+
Place of supply of services	A	A	A+
Place of “belonging”			A+
Scope and application of the reverse charge within ss.8 and 9A VATA 1994	B	B	A+
Reliefs and exemptions			
Exempt supplies	B	B	A+
Zero-rated supplies	B	B	A+
Reduced rated supplies	B	B	A+
Exports and intra-Community supplies of goods (NI)	B	B	A+
Accounting and administration			
Penalties and interest	A	A	A+
Special VAT accounting schemes (e.g. margin schemes, flat-rate scheme)	A	A	A+
VAT records, accounts and digital reporting	A	A	A+
Application in specific circumstances			
Property transactions including the option to tax	B	B	A+
OTHER INDIRECT TAXES			
Scope and overview of customs duties			A
Tariff classification and rate of duty (including preference)			A
Customs valuation (awareness only)			B
Reliefs (inward processing and customs warehousing only)			A
Union Customs Code (awareness only)			B
GB to NI requirements (awareness only)			C
Insurance premium tax			
Scope of IPT and the charging provisions			A
Tax points			A

Topic	SECTION A KNOWLEDGE REQUIREMENTS	TAX KNOWLEDGE & SKILLS – DIRECT	TAX KNOWLEDGE & SKILLS– INDIRECT
Rates			A
Registration			A
Accounting and administration			A
Other excise duties			
Awareness of other excise duties not listed above			C