



# ACA CTA JOINT PROGRAMME PROSPECTUS 2025

A unique and efficient route for tax professionals who specialise in the tax affairs of Larger Companies & Groups, Owner-Managed Businesses or Indirect Taxation to become a member of the ICAEW and CIOT.





# The Specialisms

The programme offers three specialisms – Taxation of Larger Companies & Groups, Owner-Managed Businesses or Indirect Taxation.

Students will need to successfully complete the ACA and CTA modules and examinations alongside the professional development, ethics and relevant professional experience components.

Please note: This prospectus is based on the current ACA structure. The Next Generation ACA is launching in 2025 and we are working through details of how this will fit with the CTA under the Joint Programme.

## TAXATION OF LARGER COMPANIES & GROUPS

Students sit 14 of the 15 ACA modules (excluding Business Planning: Taxation), the CTA Advanced Technical examination: Taxation of Larger Companies & Groups, plus the CTA Professional Responsibilities & Ethics Computer Based Examination. Students then choose from a CTA Advanced Technical examination, CTA Application and Professional Skills Case Study or CIOT ADIT examination. The full list of available papers can be found in the exam structure on the next page.

## TAXATION OF OWNER-MANAGED BUSINESSES

Students sit 14 of the 15 ACA modules (excluding Business Planning: Taxation), the CTA Advanced Technical examination: Taxation of Owner-Managed Businesses, plus the CTA Professional Responsibilities & Ethics Computer Based Examination. Students then choose from a CTA Advanced Technical examination, CTA Application and Professional Skills Case Study or CIOT ADIT examination. The full list of available papers can be found in the exam structure on the next page.

## INDIRECT TAXATION

Students sit 14 of the 15 ACA modules (excluding Business Planning: Taxation), the CTA Advanced Technical examination: Domestic Indirect Taxation, plus the CTA Professional Responsibilities & Ethics Computer Based Examination. Students then choose from the CTA Advanced Technical examination: Cross-Border and Environmental Taxes, or the CTA Application and Professional Skills Case Study: VAT & other Indirect Taxes.



## Structure

### ACA Exam Modules

You are required to complete the 14 ACA exam modules as listed opposite. You cannot sit your ACA Advanced Level Case Study module unless you have attempted your CTA Specialism paper.

For further information on the ACA please contact ICAEW by calling +44 (0) 1908 248 250 or visiting their website at <https://www.icaew.com>

### CTA Examinations

You are required to complete two CTA written papers and one Computer Based Examination.

You first choose one of the three specialism papers. This will affect the options available for the second written paper.

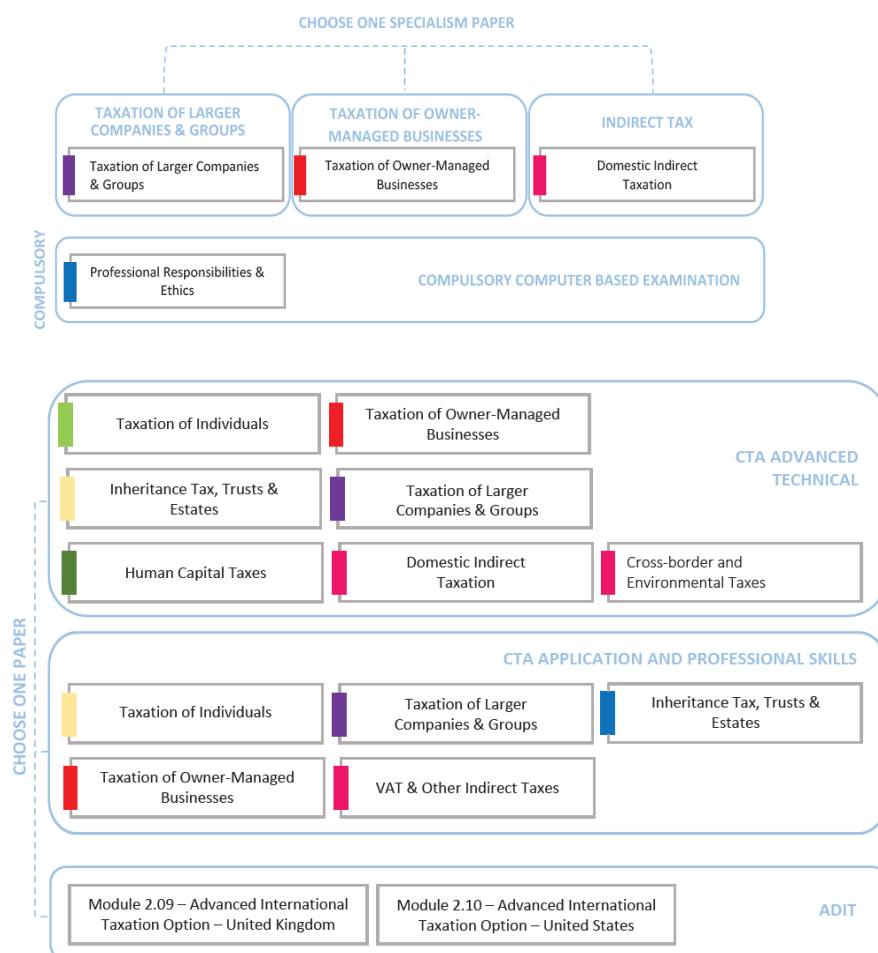
The second written paper is one from the list on the left. (Excluding the Specialist paper you have already taken.)

#### Indirect Taxation Route

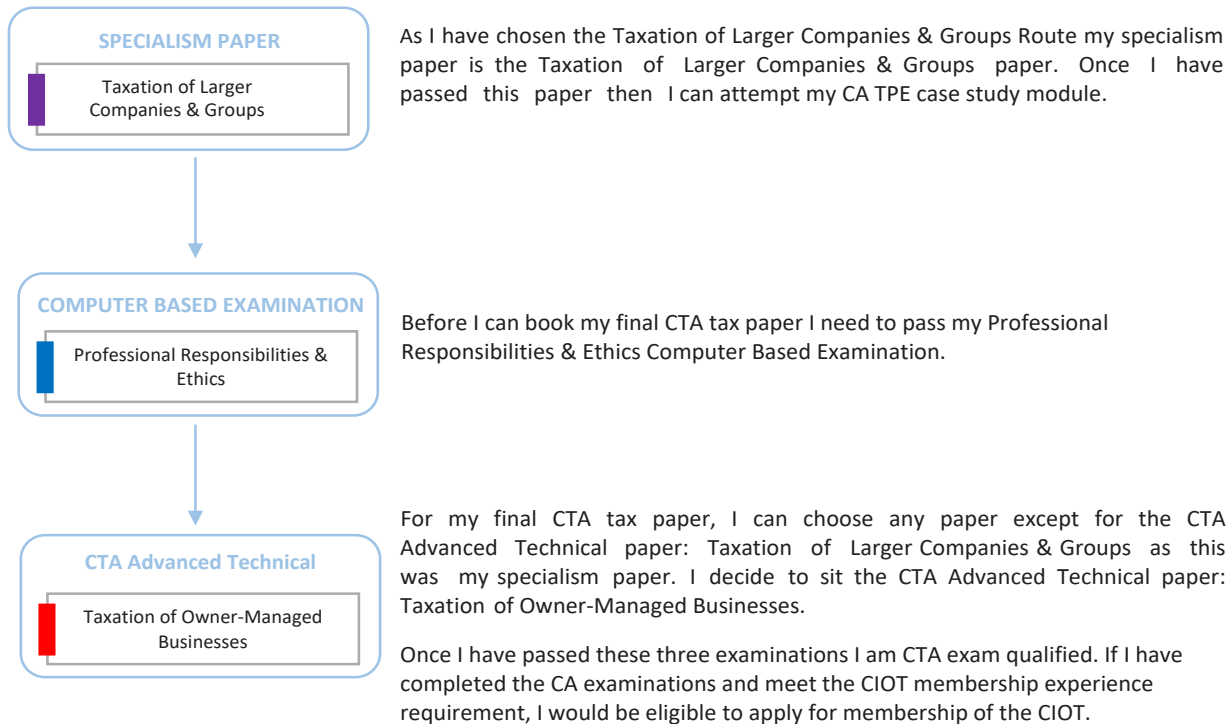
You must choose either Cross- Border and Environmental Taxes, or the Application and Professional Skills Case Study: VAT & Other Indirect Taxes.

You may choose a CTA Application and Professional Skills paper with the same topic as your specialism paper.

For the ADIT papers please see page seven.



## Example One – Taxation of Larger Companies & Groups Route



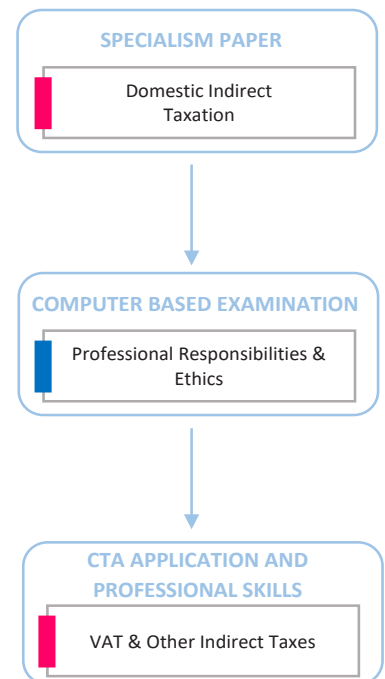
## Example Two – Indirect Taxation Route

As I have chosen the Indirect Taxation Route my specialism paper is the VAT on Domestic Indirect Taxation paper. Once I have passed this paper then I can begin my CA TPE case study module.

Before I can book my final CTA tax paper I need to pass my Professional Responsibilities & Ethics Computer Based Examination.

For my final CTA tax paper, I have two choices as I am on the Indirect Route. I must decide between the CTA Advanced Technical examination: Cross-Border and Environmental Taxes, or the CTA Application and Professional Skills Case Study: VAT & other Indirect Taxes. I choose the Application and Professional Skills Paper.

Once I have passed these three examinations I am CTA exam qualified. If I have completed the CA examinations and meet the CIOT membership experience requirement, I would be eligible to apply for membership of the CIOT.



## How to Register

To join the ACA CTA Joint Programme you need to first register as an ACA student with ICAEW, here: <https://my.icaew.com/studentregistration>.

When you have received your ACA student number you can then complete your registration with the CIOT via our website, here: <https://www.tax.org.uk/studentregistration>. You need to provide your ACA student number in order to register.

Please see our website for fees information: <https://www.tax.org.uk/CTA-student-fees>

Registration will last for four years.

## Registration Deadlines

You need to be a registered student for at least **four** months before you are allowed to enter for an examination. So you should usually be registered by 31 December for the examination in the following May and 30 June for the examination in November.

Once you have been accepted as a student you will next need to enter for your examinations. The exam entry deadlines can be found on [page 7](#).

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## Tuition

Please note that these are listed alphabetically.

### Owner-Managed Businesses and Taxation of Larger Companies & Groups

Online, distance and classroom study is available.

- **BPP Professional Education**  
T: +44 (0)20 8746 4150  
E: [tax@bpp.com](mailto:tax@bpp.com)  
W: [www.bpp.com](http://www.bpp.com)
- **Kaplan Financial**  
T: +44 (0)161 259 7400  
E: [studentservices@kaplan.co.uk](mailto:studentservices@kaplan.co.uk)  
W: [www.kaplanfinancial.co.uk/tax](http://www.kaplanfinancial.co.uk/tax)
- **Tolley Exam Training**  
T: +44 (0)20 3364 4500  
E: [examtraining@lexisnexis.co.uk](mailto:examtraining@lexisnexis.co.uk)  
W: [www.tolley.co.uk/cta](http://www.tolley.co.uk/cta)

### Indirect Taxation

Online, distance and classroom study is available.

- **Tolley Exam Training**  
T: +44 (0)20 3364 4500  
E: [examtraining@lexisnexis.co.uk](mailto:examtraining@lexisnexis.co.uk)  
W: [www.tolley.co.uk/cta](http://www.tolley.co.uk/cta)

# Examination Key Information

## CTA Tax Examination Papers

### Duration

Each paper will last for three hours and 30 minutes.

### Cost

Up-to-date fee information is available on our website:

<https://www.tax.org.uk/CTA-student-fees>

### Pass Mark

You are required to achieve 50 out of 100 marks (50%) for the Advanced Technical examinations.

If you choose to sit Application and Professional Skills you will be assessed across your answer as a whole for structure and for competence in a number of broad topics for the following skills:

- Identification and application and relevant advice and substantiated conclusions.

A pass or fail grade will be awarded.

### Example Papers

There are examples of previous papers alongside suggested solutions, sample candidate scripts and examiners' comments on our website, here:

<https://www.tax.org.uk/pastpapers>

### How to Enter

You can enter for your CTA tax papers on our website, here: <https://www.tax.org.uk/examentry>

If you are a current student the deadline to book the May examination is the end of February. For the November session exam entry closes at the end of August.

If you have not registered as a student please see the registration deadlines on [page 6](#) as you will need to have registered at least four months before an exam session.

Exams are held in test centres. See our website:

<https://www.tax.org.uk/ctaexams>

### Study Materials

You can purchase study materials for the CTA tax papers from a course provider. You can see a list of the course providers on [page 6](#).

### Validity

Once passed a tax paper is valid for seven examination sessions.

## ADIT Examination Paper

### Duration

The paper will last for three hours and fifteen minutes.

### Cost

Up-to-date fee information is available on our website:

<https://www.tax.org.uk/adit/qualification-fees>

### Pass Mark

You are required to achieve 50 out of 100 marks (50%).

### Example Papers

There are examples of previous papers alongside suggested solutions, sample candidate scripts and examiners' comments on our website, here:

<https://www.tax.org.uk/adit/past-papers>

### How to Book

You can book your ADIT tax papers on our website, here:

<https://www.tax.org.uk/adit/exam-entry>

If you are a current student the deadline to book the June examination is the end of February. For the December session exam entry closes at the end of September.

### Study Materials

You can purchase study materials for the ADIT paper from a course provider. You can see a list of the course providers on our website, here:

<https://www.tax.org.uk/adit/course-providers>

### Validity

Once passed a ADIT paper is valid for ten examination sessions.

Your CTA exam passes must be valid at the point you complete your ACA exams in order to apply for CIOT membership.

# Examination Key Information continued

## Professional Responsibilities & Ethics Computer Based Examination (CBE)

### Duration

The CBE will last for one hour.

### Cost

Up-to-date fee information is available on our website:  
<https://www.tax.org.uk/CTA-student-fees>

### Pass Mark

You are required to achieve 30 of the 50 total marks available.

### Sample CBEs

You can try a sample CBE on the website, here:  
<https://www.tax.org.uk/cbes>

### How to Book

You can apply to sit your CBE, here:  
<https://www.tax.org.uk/booking-cbes>

### Study Materials

You can purchase the latest version of the 'Professional Responsibilities & Ethics for Tax Practitioners' manual on our website, <https://ciot.myshopify.com/>. The syllabus for the Professional Responsibilities & Ethics examination is entirely drawn from this manual.

### Validity

Professional Responsibilities & Ethics CBE passes are valid for nine examination sessions.

For those students who sit and pass from December to May inclusive, the first session for which it will be valid will be the following November. For example if a pass was gained on 20 February 2021 it will be valid up to and including November 2025.

For those students who sit and pass from June to November inclusive, the first session for which it will be valid will be the following May. For example if a pass was gained on 8 June 2021 it will be valid up to and including May 2026.



# Frequently Asked Questions

If you have a question that is not included here, contact us at [education@ciot.org.uk](mailto:education@ciot.org.uk).

## About the Programme

[How is the Joint Programme different from studying the CTA, once qualified as an ICAEW Chartered Accountant?](#)

Under the sequential route to qualification of both ICAEW and CIOT, you undertake the ACA by successfully completing professional development, ethics and professional scepticism, 3–5 years practical work experience and 15 accountancy, finance and business modules. Once you become an ICAEW Chartered Accountant you then register as a CIOT student, complete the CTA qualification and apply for membership of the CIOT.

The Joint Programme enables you to study the ACA and CTA qualifications simultaneously and to sit two fewer examinations.

[Will I still gain two qualifications?](#)

The membership requirements for both ICAEW and CIOT remain the same regardless of the chosen specialism and you will be able to use the designatory letters ACA and CTA.

[How long does it take to complete the Joint Programme?](#)

It is anticipated that it will take three to four years to complete the Programme. This does depend on workload, scheduling of courses, study and exam results.

[Can an employer offer both the Joint Programme and the more traditional, sequential route to the ACA and CTA qualifications?](#)

Yes, there is complete flexibility for all employers.

[Do students have to work in a tax role?](#)

The Joint Programme assumes that you will be in a tax role, gaining practical experience of the taxation of the chosen specialism.

## Studying on the Joint Programme

[Who can join the Joint Programme?](#)

The only requirement that is needed to join the Joint Programme is a current student registration with ICAEW.

[Can current ACA or CTA students join the Joint Programme?](#)

If you are an ACA student you can join the Joint Programme if you have not yet completed the Business Planning: Taxation module. If you are a CIOT student you can join the Joint Programme provided you have not yet passed two CTA Advanced Technical Papers. Members of either body are not eligible to join the Joint Programme.

[Can I sit the two other ACA Advanced Level modules \(Strategic Business Management and Corporate Reporting\) before attempting my CTA Specialism paper?](#)

Yes. It is only the ACA case study module you cannot sit until you have attempted your CTA specialist paper.

[How I sign up to the Joint Programme?](#)

You must be registered as an ACA student before you can apply for the Joint Programme. Your ACA student number must be submitted to the CIOT to register onto the Joint Programme.

[What fees are involved?](#)

You must pay the appropriate ICAEW and CIOT fees for student registration and exams. Please see CIOT's website for up-to-date fees information: <https://www.tax.org.uk/CTA-student-fees>

[Is there a time limit for students on the Joint Programme?](#)

To gain membership of the CIOT via the Joint Programme, you must complete the exam requirements of both the CIOT and the ICAEW.

You can attempt ACA exams until you reach the maximum of four attempts. You have no limit on the number of attempts on the CTA examinations. A CTA examination credit for passing remains valid for the next seven sittings following the sitting at which the credit was obtained. Professional Responsibilities & Ethics passes will remain valid for the next nine sittings.

# Frequently Asked Questions continued

If you have a question that is not included here, contact us at [education@ciot.org.uk](mailto:education@ciot.org.uk).

## Structure of the Joint Programme

### How many exams do I have to pass?

You are required to complete 14 of the 15 ACA modules (excluding Business Planning: Taxation), your specialism paper, plus the CTA Professional Responsibilities & Ethics Computer Based Examination. You then choose from a CTA Advanced Technical examination, CTA Application and Professional Skills Case Study or CIOT ADIT examination. The full list of available papers is on [page 4](#).

### Is there an order that I have to take the exams in?

You must sit your CTA specialism paper before you can attempt the ACA case study module. You must sit your Professional Responsibilities & Ethics CBE before you register for your final tax CIOT paper.

### What is the format of the Computer Based Examination in Professional Responsibilities & Ethics?

Of the CTA Computer Based Examinations, CA/CTA candidates only need to sit Professional Responsibilities and Ethics.

Full details and FAQs can be found on our website: <https://www.tax.org.uk/cbes>

## Extra Time and Alternative Arrangements in the Examinations

If your personal circumstances are such that it takes you longer to read or write than is normally allowed for in an examination and you require additional time or alternative arrangements than the usual, you need to complete a form in order for your requirements to be individually assessed and submit this, together with medical documentation (as up-to-date as possible), to support your application.

Applications can only be considered if they are submitted using the extra time application form. Please contact the Education Team ([education@ciot.org.uk](mailto:education@ciot.org.uk)) to complete the relevant form. Even if you have previously been granted extra time or alternative arrangements you must contact us to confirm that you still require extra time or alternative arrangements in subsequent examination sittings.

**This form must be submitted before the closing date of the examination you intend to sit.**

## Mitigating Circumstances and Special Consideration

The CIOT recognises that you may sit your examination in difficult circumstances and has a process in place which allows you to request special consideration if you feel that your performance in your examination(s) was affected by serious personal circumstances (such as illness or close bereavement over or immediately preceding the examination period or if you experienced a particular problem on the day of your examination).

Please refer to the policy below for more information:

If you decide to proceed with your examination(s) even though you believe that your performance will be affected, you should notify the CIOT within two weeks after sitting the examination(s) so that this may be noted for the review by the Examination Committee. The report must be made in writing by you (e-mail is preferred), with medical confirmation or other evidence if appropriate.

All reports of serious personal circumstances will be considered by the Examination Committee, who may consult others as they see fit.

An awareness of your serious personal circumstances will not necessarily result in additional marks being awarded. The decision for the award of additional marks lies solely at the discretion of the Examination Committee.

No report of serious personal circumstances submitted after the publication of the results will be considered.

## Professional Responsibilities & Ethics

If any problems arise during the sitting of the Professional Responsibilities & Ethics examination you should notify the exam supervisor at your chosen test centre, or the proctor if you are sitting remotely. You should then report the matter to the CIOT within two weeks of the date of your exam. Further information on rescheduling the Professional Responsibilities & Ethics exam can be found on our website, <https://www.tax.org.uk/cbes>.

## Examination Cancellations

Please refer to our policy regarding examination cancellations:

<https://www.tax.org.uk/cancellation>

## CBE

Should you fail to have any acceptable identification with you at the CBE centre, or when sitting remotely then you will not be able to sit your CBE. If any problems arise during the sitting of any of the CBEs you should notify the exam supervisor at your chosen test centre or your online proctor. You should then report the matter to the CIOT within two weeks of the date of your exam. Further information on rescheduling the CBE can be found on our website, <https://www.tax.org.uk/cbes>

## Membership

To become eligible for membership, students must pass all components of the Joint Programme examinations with ICAEW and CIOT.

After passing the examinations, admission as a member of the Chartered Institute of Taxation carries the entitlement to describe yourself as a Chartered Tax Adviser and to use the designatory letters 'CTA'. Admission is dependent upon demonstrating three years' relevant recent professional experience in UK taxation.

Applications for membership should be made within 18 months of notification of successful completion of the examinations. Late applicants, and those who apply for re-admission if their membership has lapsed, are required to complete a special application form and also to meet certain other conditions. Membership applications are made online through the CIOT website: <https://www.tax.org.uk/members>

## Branches Network

There are multiple branches run by members and supported by the Institute's Membership & Branches Committee. More information about the branch network can be found on our website: <https://www.tax.org.uk/branches>

## Benefits of Membership

Membership of the CIOT is an investment in your career and your status and standing as a tax professional.

The Chartered Tax Adviser (CTA) designation raises your profile, and highlights a commitment to upholding professional standards which provides confidence to businesses and the public. As a CTA member you will belong to the largest and most influential body in tax. As a community of over 20,000 members in the UK and over 30,000 globally you can connect with fellow CTAs, volunteers, communities, speakers, policy-makers and influencers. Whatever your background, identity or experience we welcome you.

To download our Membership Benefits booklet, please visit our website:

<https://www.tax.org.uk/cta-membership-overview>



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