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CTA PROSPECTUS 2025

Awareness
Advanced
Technical
Application and
Professional Skills

CONTENTS

Introduction	3
The Examinations Examination Papers and Computer Based Examinations	4
CTA Structure	5
Register as a Student	6
Transferring from the Association of Taxation Technicians	7
Tuition Course Providers	8
Student Resources	8
Exemptions and credit	9
Examination Papers Format Awareness	11
Examination Papers Format Advanced Technical	12
Examination Papers Format Application and Professional Skills	13
Examination Format Notes	14
Computer Based Examinations Format	15
Examination Entry Key Information	16
Exam Rules and Policies Extra Time / Alternative Arrangements and Special Consideration	18
Medals and Prizes	19
Frequently Asked Questions Examinations	20
Frequently Asked Questions Computer Based Examinations	21
Frequently Asked Questions Membership	22
Council	24

INTRODUCTION

The Chartered Institute of Taxation is the UK's leading professional body solely concerned with taxation.

The Institute's primary purpose is to promote the education in and enhance the administration of the profession of taxation. Members of the Institute have the practising title of 'Chartered Tax Adviser' (CTA). Membership of the Institute is open to individuals from all disciplines who are competent and qualified to advise on taxation matters; to be rewarded with the title of 'Chartered Tax Adviser' (CTA). The Institute deals with all aspects of direct and indirect taxation and is a member of the Confédération Fiscale Européenne (CFE), the umbrella body for taxation advisers in Europe.

Membership of the CIOT is by examination; nationally recognised as the gold standard of UK taxation education. We support our 19,900 members and 7,200 students throughout their tax careers, providing assistance through our London-based head office and worldwide network of 41 branches.

To obtain membership of the Chartered Institute of Taxation (in this document the Institute or CIOT) you need to successfully complete the Chartered Tax Adviser (CTA) examination. The examinations are held in May and November each year. In addition, you must be able to demonstrate three years' relevant recent professional tax experience.

Am I Eligible?

Access to the qualification is open to anyone and there is no requirement to have a prior qualification. However, the examinations are set at a high standard and in order to give yourself the best chance of success, if you do not hold a previous qualification in accounting or law you are advised to register for the Tax Pathway route to qualification

<https://www.att.org.uk/att-cta-tax-pathway>

Benefits of Membership

- We give you the right to describe yourself as a Chartered Tax Adviser and use the descriptive letters CTA if you are a Member and CTA (Fellow) if you are a Fellow.
- We help grow and raise your status as a Chartered Tax Adviser through membership of a professional body dealing exclusively with taxation.
- You can apply for and use the Institute's Practicemark; whilst if you are a member in practice, you can register with the Institute to be your supervisory authority to support you in meeting your Anti Money Laundering (AML) Requirements.
- You will receive 'Tax Adviser' magazine (10 issues per year) which includes articles, current tax notes, digests of tax cases and news from the Institute; and a weekly technical update email from Lexis Nexis.
- You will have access to a digital annotated copy of the annual Finance Act.
- We provide you with a platform to connect
 - to attend the Institute's biannual update conference and one-day conferences,
 - to participate in online technical and social activities organised by the branches' and the opportunity to gain direct access to tax counsel
 - entry into the online Directory of Chartered Tax Advisers.
- Access to the library, which is part of the Law Collection at Kings College London, by completing an application form found on our website ([here](#)).
- Discounts on a range of publications and courses.
- We support you in times of need by offering a counselling service if you are experiencing difficulties, though we are not a technical helpline.

THE EXAMINATIONS

Examination papers and Computer Based Examinations

The purpose of the CTA examination is to establish that candidates are capable of giving the very high standard of taxation advice expected of a Chartered Tax Adviser. This involves evidencing knowledge of a wide range of tax issues and demonstrating, in areas of tax chosen by them, in-depth competence and the ability to give concise and relevant written advice which is comprehensive, technically correct and commercially sound.

Examination Papers

There are four papers:

- One Awareness paper
- Two Advanced Technical papers
- One Application and Professional Skills paper

Three of these papers are three and a half hours in length. Please note the Awareness paper is three hours and fifteen minutes in length.

To pass the Advanced Technical and Awareness papers you are required to achieve 50% of the total marks available. (For the Awareness paper see [page 11](#) for further details on its format.) To pass the Application and Professional Skills paper you will be required to demonstrate competence in each of three skills. You will be assessed across your answer as a whole for structure and awarded a pass or fail grade. You will also be assessed for competence in a number of broad topics for the following skills:

- Identification and Application
- Relevant advice and substantiated conclusions

Validity

Passes in the examination papers are valid for seven sittings following the sitting they were passed at e.g. a paper passed at the November 2023 session will be valid up to and including the May 2027 session.

Computer Based Examinations (CBEs)

In addition to the four examination papers, there are three one-hour CBEs one on Professional

Responsibilities & Ethics, one on Law and one on Principles of Accounting. Each CBE is one hour in length.

Progression Rules

All three CBEs must usually be passed (or exemptions applied for as appropriate) before you can enter for your final tax examination (ie passed by the end of February for the May exams or the end of August for the November exams). You cannot complete your CBEs in the late exam entry period.

Manuals

You will need to purchase the latest versions of the Essential Law for Tax Practitioners, Professional Responsibilities and Ethics for Tax Practitioners and Principles of Accounting manuals, which are available to purchase from the CIOT website, <https://www.tax.org.uk/purchase-the-cbe-study-manuals>. The syllabus for the CBEs are entirely drawn from these manuals.

Pass Mark

To pass the CBEs at least 60% of the responses to the questions must be correct.

Validity

CBE passes are valid for nine sittings.

If you sit and pass from December to May inclusive, the first session for which the pass will be valid will be the following November e.g. if a pass was gained on 20 February 2024 it will be valid up to and including November 2028. If you sit and pass from June to November inclusive, the first session for which the pass will be valid will be the following May e.g. if a pass was gained on 8 June 2024 it will be valid up to and including May 2028.

The Institute reserves the right to limit the number of times you may re-sit an examination.

CTA STRUCTURE

CHOOSE THREE MODULES

THREE HOURS AND 15 MINUTES IN LENGTH

AWARENESS

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

COMPULSORY

ONE HOUR IN LENGTH

COMPUTER BASED EXAMINATIONS

Principles of Accounting

Law

Professional Responsibilities
& Ethics

CHOOSE TWO PAPERS

THREE HOURS AND 30 MINUTES IN LENGTH

ADVANCED TECHNICAL

Taxation of Individuals

Inheritance Tax,
Trusts & Estates

Taxation of Owner-Managed
Businesses

Domestic Indirect Taxation

Cross Border and
Environmental Taxes

Taxation of Larger Companies
& Groups

Human Capital Taxes

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

COMPULSORY CHOOSE ONE

THREE HOURS AND 30 MINUTES IN LENGTH

APPLICATION AND PROFESSIONAL SKILLS

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

REGISTER AS A STUDENT

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.

The four month rule does not apply if you have been a previous student of the Association of Taxation Technicians (ATT) or are re-registering.

You will be able to book your first CBE examinations 14 days after your student registration has been successfully completed.



Fee

Registration is valid for three years and the fee can be found on the fees page of our website

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

The registration fee is **non-refundable*** (unless the application is unsuccessful) and is payable in addition to entry fees for the examinations. (*Please note if your situation changes significantly within a month of the date you made your application for student registration and you no longer wish to proceed (provided you have not registered for any examinations) then a refund can be made, less a small administration charge.)



Code of Conduct

You are expected to maintain the same professional standards and are subject to the same disciplinary processes as members. You must follow the Institute's Code of Conduct, which is entitled Professional Rules and Practice Guidelines. This material can be accessed through the following link:

<https://www.tax.org.uk/ciot-professional-standards-member-rules>

If you breach the rules and guidelines you could face disciplinary action. You should note that for the examinations the syllabus is defined by the Professional Responsibilities & Ethics manual, available to purchase through our online shop:

<https://www.tax.org.uk/purchase-the-cbe-study-manuals>



Refusal of Registration

The Institute reserves the right to refuse or cancel any application for registration as a student without assigning any reason to the refusal or cancellation.



How to Register

You register online through our website, here:

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

Once registered, you will receive copies of the monthly journal 'Tax Adviser'.



Next Steps

Join the CTA – Chartered Tax Adviser Student Group on LinkedIn which is primarily used as a Student Forum. Follow us on Twitter to be kept up-to-date with any changes or important deadlines. @[CIOTCTAStudent](#)

TRANSFERRING FROM THE ASSOCIATION OF TAXATION TECHNICIANS (ATT)

Progression

If you have completed the ATT exams and wish to register as a student of the CIOT you may be able to apply to transfer the unexpired period of your registration to the CIOT. You will need to transfer your registration, here:

<https://www.tax.org.uk/transfer-att-student-registration-to-ciot>

No fee is payable for the transfer of registration. The Institute's registration period is three years compared to the ATT's five year period so you are only able to transfer the unexpired period of your first three years from the ATT to the CIOT. Please ensure that you complete your transfer/registration at least a fortnight prior to exam entry closing date.

Your passes from the three CBEs will transfer with your registration so you will not need to sit these again unless they expire. They will be valid for nine sessions from when they were passed at ATT.

TUITION COURSE PROVIDERS

The Institute sets the examination syllabus but does not offer tuition itself. The four principal tutorial organisations are listed below, alphabetically:

BPP Professional Education

Tel No: 020 8746 4150
Email: tax@bpp.com

Kaplan Financial

Tel No: 0161 259 7400
Email: studentservices@kaplan.co.uk

Tax Booster

Tel No: 07792344410
Email: tax@taxbooster.co.uk

Tolley Exam Training

Tel: 020 3364 4500
Email: examtraining@lexisnexis.co.uk

Please contact the tuition providers listed above and on our website, <https://www.tax.org.uk/courseproviders>, directly for tuition prices and course dates. You will still need to register as a CIOT student (through our website [here](#)) in order to sit our examinations. The tuition provider cannot do this for you. You will also need to register for your examinations yourself ([here](#)).

The syllabus for the Advanced Technical, Awareness and Application and Professional Skills papers are available from the Institute's website:

STUDENT RESOURCES

- Online and in person branch events
- CTA syllabus
- Discounts on LexisNexis and Croner-i online Legislation
- NUS TOTUM Pro card (e-mail education@tax.org.uk)
- Past question papers
- Examiners' suggested answers
- Past examination candidate answers
- Guidance on what to expect in the Computer Based Examination exams
- Sample CBEs for Principles of Accounting, Law and Professional Responsibilities & Ethics
- Principles of Accounting, Law and Professional Responsibilities & Ethics study manuals
- LinkedIn – Join 'The CTA Student Group' to discuss the qualification with other students
- Student newsletter (Study Advance) – provided monthly
- Student Exam Focus and Skills Webinars – held twice a year
- Tax Adviser – a monthly journal which includes articles, current tax notes, digests of tax cases and news from the Institute and the Association of Taxation Technicians
- Tax Tables
- Twitter: Follow us [@CIOTCTAStudent](#)
- Use of the library (Kings College London, application form must be completed)
- Exams Dashboard - view your exam history and keep your details up to date
- For more information, please refer to the following page of our website: <https://www.tax.org.uk/support-guidance>

EXEMPTIONS AND CREDITS

Exemptions

Exemptions from one or more of the tax examinations or CBEs are available if you have passed the full exam requirements and met the criteria of the listed qualifications of other professional bodies, as set out on the [next page](#).

We encourage students to apply for exemptions after registering (where eligible).

Deadlines and Restrictions

You must apply for your exemption before the closing date of your final examination paper if you are sitting in a modular way or all examination papers at one sitting. Failure to do so may result in a late application for exemption being refused.

You must apply for your exemption from the Awareness paper (*if applicable) before you register for the Application and Professional Skills examination.

Validity

Exemptions, once awarded, will not expire. Please note rules are subject to periodic review.

Credits

A credit will be obtained when you pass a CTA examination. Credits are subject to the seven sitting rule if they are for tax papers or the nine sitting rule if they are for the CBEs. See [page 4](#).

Validity

Extension of a credit beyond seven or nine sittings will be highly unusual and at the discretion of the Institute only. Three and a half years and four and a half years respectively is considered to be a period of time sufficient to accommodate normal life events.

How to Apply

Apply through the portal or online here:
<https://www.tax.org.uk/exemptions>

EXEMPTIONS

Qualification	Exemption Awarded
Association of Chartered Certified Accountants (ACCA) <i>Must have passed ATX (Advanced Taxation) or Paper 6 – UK Advanced Taxation</i> Association of Taxation Technicians (ATT) The Institute of Chartered Accountants in England and Wales (ICAEW) The Institute of Chartered Accountants in Scotland (ICAS) The Institute of Chartered Accountants in Ireland (ICAI) <i>Must have passed Northern Ireland Tax Papers</i> A solicitor or barrister (qualified in the UK) or Scottish advocate	Awareness

The exemption from Awareness must be applied for before registering to sit the Application and Professional Skills examination.

Association of Accounting Technicians (AAT) Association of Chartered Certified Accountants (ACCA) Association of International Accountants (AIA) Chartered Institute of Management Accountants (CIMA) Chartered Institute of Public Finance and Accountancy (CIPFA) The Institute of Chartered Accountants in England and Wales (ICAEW) Institute of Chartered Accountants in Ireland (ICAI) Institute of Chartered Accountants of Scotland (ICAS) Accounting Technicians of Ireland (ATI) Institute of Chartered Accountants Australia (ICAA) Institute of Chartered Accountants New Zealand (ICANZ) South African Institute of Chartered Accountants (SAICA) Institute of Chartered Accountants India (ICAI)	Principles of Accounting Computer Based Examination
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Passed the examination requirements to become a solicitor or barrister (qualified in the UK) or Scottish advocate	Computer Based Examination in Law
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BA (Hons) Professional Studies in Taxation as part of HMRC training – Needs to show Corporation Tax, Income Tax, VAT or Personal Taxes.	Advanced Technical – as relevant to specialism
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CREDIT

Qualification	Credit Awarded
A pass in the United Kingdom module of the Advanced Diploma in International Taxation (ADIT) <i>This credit is valid for seven sittings following the ADIT session at which it was passed.</i>	Advanced Technical: Taxation of Larger Companies & Groups

EXAMINATION PAPERS FORMAT

Awareness

Objective

The objective of the Awareness paper is to examine core areas of the various taxes which you may not deal with on a daily basis and which do not form part of your chosen Advanced Technical papers.

Detail

The examination will comprise a single three-hour and 15 minutes paper covering five modules. You choose three modules (which differ from your Advanced Technical choices). You will answer all the questions on each of your chosen modules. All Awareness modules must be attempted at the same sitting.

Your module choices are:

- A: VAT including Stamp Taxes
- B: Inheritance Tax, Trusts & Estates
- C: Corporation Tax
- D: Taxation of Individuals
- E: Taxation of Unincorporated Businesses

Format

The format of each module will be 12 short-form questions. Each question will be worth five marks. To pass the examination you will be required to obtain at least 90 of the 180 total marks available for your modules ie 50%. In addition you will be required to obtain at least 21 marks of the available marks in each of your modules ie 35%.

Even if you achieve in excess of 50%, if 35% has not been achieved in each module then the entire paper would need to be re-sat.

This is because the purpose of the Awareness paper is that you study all three modules to roughly the same extent.

Application and Professional Skills Examination Rule

You must either:

- a. Pass, or have an exemption from, the Awareness examination **before** the Application and Professional Skills examination;
- OR**
- b. Sit the Awareness examination in the same session as the Application and Professional Skills examination. In the event that both examinations are sat at the same session and you pass the Application and Professional Skills examination but are unsuccessful in the Awareness examination, then Awareness can be retaken at a later session.

EXAMINATION PAPERS FORMAT

Advanced Technical

Objective

The objective of the Advanced Technical examination will be to test the depth of your technical knowledge on the areas of taxation which you choose, in accordance with the defined syllabus for each paper (available as separate documents on the Institute's website <https://www.tax.org.uk/advanced-technical>).

Detail

Separate three and a half hour examinations will examine each of the following:

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

Each Advanced Technical examination is a 'stand-alone' examination.

You will be expected to answer all questions which comprise the paper. The questions in each of the seven Advanced Technical examinations will be for either 10, 15 or 20 marks.

Advanced Technical and Awareness Module choices

The Advanced Technical papers you sit cannot be the same as the Awareness modules you have sat, or intend to sit. For example:

- If you have decided to sit the Taxation of Owner-Managed Businesses paper you are precluded from choosing Awareness Module E: Taxation of Unincorporated Businesses.
- If you have decided to sit either or both of the Indirect Taxation papers you are precluded from choosing Module A: VAT including Stamp Taxes.
- If you have decided to sit Taxation of Larger Companies & Groups you are precluded from sitting Module C: Corporation Tax.

EXAMINATION PAPERS FORMAT

Application and Professional Skills

Objective

The objective of this examination is for you to demonstrate that you have the higher skills expected of a Chartered Tax Adviser by way of a tax based case study.

Detail

You choose one of five case study questions at the point when you register for the examination paper.

Each case study will be based on the syllabus specified for the corresponding Advanced Technical examination together with defined knowledge from the Awareness syllabus.

Your tutorial body will be aware which elements of the Awareness syllabus will be relevant for which case study question. It is also as shown on the Institute's website

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

In addition, you are expected to be conversant with the professional and ethical responsibilities of a Chartered Tax Adviser and the Institute's publication *Essential Law for Tax Practitioners*.

In order to secure a pass, you will be required to demonstrate competence in each of three skills. You will be assessed across your answer as a whole for Structure. A pass or fail grade will be awarded. You will be assessed for competence in a number of broad topics for the following skills:

- Identification and Application
- Relevant Advice and Substantiated Conclusions

For each topic for each of these two skills, a grade will be awarded.

The grades for these topics will be weighted and averaged to produce a final grade for each skill of 0, 1, 2, 3 or 4. A grade of 3 or 4 is required to demonstrate competence.

Pre-seen information

Pre-seen information will be provided two weeks in advance of the examination. It will give background details relevant to the client in the question but it will not guide you as to the actual question requirements. It is intended to better equip you to deal with the case study in the examination environment and make the question more aligned to a client situation in which you may be involved. You may discuss the pre-seen information with whomever you choose.

The pre-seen information will be provided to you again within the exam question as the final exhibit.

EXAMINATION FORMAT

Notes

In the Advanced Technical and Application and Professional Skills examinations, questions may demand a discursive approach, with no single correct answer.

You are expected to have an understanding of accounts and accounting principles so far as these relate to taxation. This is especially the case for the Taxation of Larger Companies & Groups paper where an understanding of current accounting issues relevant to tax such as deferred tax, profit recognition and share schemes is expected. All candidates will need to pass or claim exemption from the CBE in Principles of Accounting.

The CTA examination requires knowledge of certain aspects of law. The knowledge of law required for the examination is contained in the latest edition of the manual *Essential Law for the Tax Practitioner* published by the CIOT. You will be expected to study, and may be examined on, the whole of the Law manual. The manual can be purchased from the Institute here: <https://www.tax.org.uk/purchase-the-cbe-study-manuals>

Law will primarily be examined in the Law CBE although a legal element may occur in any other paper. Scottish and Northern Irish candidates may present answers based on Scottish and Northern Irish legal equivalents within the syllabus.

The 2025 exams were drafted using the 6th Edition syllabus of the Law CBE but where students use content from the 7th Edition, this will also be given credit.

Questions will NOT be set which require knowledge of:

- any statute receiving Royal Assent after 31 July 2024;
- any Statutory Instrument made after 31 July 2024;
- any case or VAT Tribunal decision released after 31 July 2024.

Please Note:

- Both the May and November 2025 examinations will be based on Finance Act 2024;
- You are strongly recommended to read the questions carefully before commencing your answers;
- Questions may involve matters which are not listed in the syllabus but which are related (e.g. accounting principles for the computation of income);
- Questions may require you to apply tax law and practice to practical problems.

COMPUTER BASED EXAMINATIONS FORMAT

Law, Professional Responsibilities & Ethics and Principles of Accounting

Objective

Law

The objective of this CBE is to test your knowledge of law within the relevant areas of tax.

Questions will be entirely based on the latest edition of the manual *Essential Law for Tax Practitioners* which is available to purchase from the Institute's shop, here: <https://www.tax.org.uk/purchase-the-cbe-study-manuals>. If you have studied Scots Law you will be allocated alternative questions compliant with that jurisdiction, where appropriate.

Professional Responsibilities & Ethics

The objective of this CBE is to test your understanding of the obligations of a Chartered Tax Adviser in the areas of Professional Responsibilities & Ethics.

Questions will be entirely based on the latest edition of the manual *Professional Responsibilities and Ethics for Tax Practitioners* which is available to purchase from the Institute's shop, here: <https://www.tax.org.uk/purchase-the-cbe-study-manuals>

Principles of Accounting

The objective of this CBE will involve you being able to demonstrate your understanding of those areas of accounting that are likely to impact upon a tax practitioner's duties. You should understand how accounting applies to sole traders, partnerships and companies and how users of accounts can analyse the performance of a business. Questions will be entirely based on the manual *Principles of Accounting* (third edition 2019) which is available to purchase from the Institute's shop here: <https://www.tax.org.uk/purchase-the-cbe-study-manuals>

Progression Rules

All three CBEs must usually be passed (or exemptions applied for as appropriate) before you can enter for your final tax examination (ie passed by the end of February for the May exams or the end of August for the November exams). You cannot pass these in the late exam entry period.

Detail

Each of the CBEs will be of one-hour duration and made up of a mixture from four different question types:

1. Multiple choice questions – where you will be required to identify one correct response from a choice of four.
2. Multiple response questions – where you will be required to identify several correct responses from a choice of four.
3. Drop and drag questions – where you will be required to drag the relevant answer to the correct location (called a “drop zone”) onscreen.
4. Select from a list questions – where you will be required to identify the correct response from the options presented in the drop down box.

Each question type is worth one mark. You will be allocated the relevant number of questions to answer within the hour permitted for each CBE. At least 60% of the responses to the questions must be correct to pass each CBE.

A short section will be provided before the start of each CBE in order to allow you to familiarise yourself with the format, but the best way to familiarise yourself of both the style and type of questions and how you will be tested on the day is to take the sample CBEs that are available on the website.

Sample CBEs are available on the website to help you assess your readiness:
<https://www.tax.org.uk/cbes>

EXAMINATION ENTRY KEY INFORMATION

Examinations are held in May and November in test centres each year, and you are required to register as a student four months in advance (this is not a requirement for the CBEs).

For the **May** examination, exam entry is available from 27 January 2025 and the closing date is the last day of February. For the **November** session, it is available from the end of July 2025 and the closing date is the last day of August.

You can enter for the examinations via the CIOT website, here: <https://www.tax.org.uk/examentry>

There is a dedicated CBE web page to enter for these, along with further information, here: <https://www.tax.org.uk/cbes>

Fees

The current fees can be found on our website <https://www.tax.org.uk/CTA-student-fees>

Restrictions

CBEs

Please see the information on page 15.

Awareness and Application and Professional Skills

The Awareness paper must either be passed (or an exemption be applied for from it) before sitting the Application and Professional Skills paper, or sat in the same session (see [page 11](#) for further details).

Notification of Exam Entry

All examination entries are normally acknowledged immediately by email. Please let us know if you do not receive an acknowledgement.

Once entered, candidate instructions including your candidate number will be sent to you by email approximately four weeks before the examination, including your test centre address. You will be expected to practice using the Exam4 software after receiving this information. Detailed guidance on the format of the exams and the rules and regulations can be found on the Institute's website [here](#).

KEY DATES AND DEADLINES

MAY	NOVEMBER
Last Day of December The closing date for receipt of student registration applications to be eligible to enter for the May examination.	Last Day of June The closing date for receipt of student registration applications to be eligible to enter for the November examination.
Last Day of February The closing date for receipt of examination entry. Late entry will be possible until 19 March with a late fee. No entries accepted whatsoever after 19 March.	Last Day of August The closing date for receipt of examination entry. Late entry will be possible until 12 September with a late fee. No entries accepted whatsoever after 12 September.
May 2025 Exam Dates Examinations will be held from 6 to 8 May.	November 2025 Exam Dates Examinations will be held from 28 to 30 October.
Approx. 3rd Week of July Students are notified of the examination results by e-mail.	Approx. 3rd Week of January Students are notified of the examination results by e-mail.

EXAMINATION ENTRY KEY INFORMATION

Continued

Extra Time/Special arrangements

If you have been granted extra time then your extra time will be added to the end of your exam. Further details regarding extra time can be found on **page 18**. The exact timings of the examinations will be provided in your candidate instructions.

Examination Cancellations

Please refer to our policy regarding examination cancellations:

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

Computer Based Examinations

Should you fail to have any acceptable identification with you at the CBE centre or when you sit remotely then you will not be able to sit your CBEs. 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 remote invigilator. You should then report the matter to Prometric and 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>

EXAM RULES AND POLICIES

Extra Time / Alternative Arrangements and Special Consideration

Extra Time / Alternative Arrangements

If your personal circumstances are such that it takes you longer to read and write than is normally allowed for in the examination and you require additional time or other arrangements, you will need to complete and return an application form, which you can obtain from the website, here: <https://www.tax.org.uk/extratime>. You can submit this form via email.

The second page of the form is to be completed by a GP, consultant or specialist. If you have previously been provided with an Educational Psychologists report for Dyslexia, Autism Spectrum Disorder (ASD) or a similar condition, please submit a copy of this documentation in lieu of a GP completing page 2 of the application form. If you have questions prior to submitting your application, please email education@ciot.org.uk.

The application will be considered by the CIOT who, at its discretion, may grant additional time or other such facilities as it considers fair and reasonable in the circumstances.

Applications will only be considered if they are submitted using the appropriate form.

The deadline for applications relating to pre-existing conditions is the end of February* (for the May examinations) and the end of August* (for the November examinations). *NB if you have entered during the late entry period in March or September, then you can still make your application alongside your late entry (late entry fees are applicable).

For the CBEs, please contact the Education Team prior to booking your CBE. Extra time cannot be applied to an existing booking.

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 form must be completed by you (online [here](#)), 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.

MEDALS AND PRIZES

Medals and prizes will be awarded as follows, provided that satisfactory marks have been obtained. Awarding examination medals will be at the discretion of the Institute's Council.

<h2>The Institute Medal</h2>	<h2>The John Beattie Medal</h2>
<p>The Institute Medal is awarded to the candidate who has completed the CTA qualification by achieving first time passes in all the required tax exams, regardless of route sat, and having achieved the best overall performance (the exams could be taken at one exam session or over a number of exam sessions).</p>	<p>Awarded to the examination candidate with the highest mark in the Human Capital Taxes Advanced Technical paper.</p>
<h2>The Ian Walker Medal</h2>	<h2>The Victor Durkacz Medal</h2>
<p>Awarded to the examination candidate with the highest mark in the Awareness paper.</p>	<p>Awarded to the examination candidate with the highest mark in the Domestic Indirect Taxation Advanced Technical paper.</p>
<h2>The Ronald Ison Medal</h2>	<h2>The Wreford Voge Medal</h2>
<p>Awarded to the examination candidate with the highest mark in the Taxation of Individuals Advanced Technical paper.</p>	<p>Awarded to the examination candidate with the highest mark in the Cross-Border and Environmental Taxes Advanced Technical paper.</p>
<h2>The Gilbert Burr Medal</h2>	<h2>The Avery Jones Medal</h2>
<p>Awarded to the examination candidate with the highest mark in the Taxation of Owner-Managed Businesses Advanced Technical paper.</p>	<p>Awarded to the examination candidate with the best performance in the Application and Professional Skills paper.</p>
<h2>The John Tiley Medal</h2>	<h2>The Chris Jones Medal</h2>
<p>Awarded to the examination candidate with the highest mark in the Taxation of Larger Companies & Groups Advanced Technical paper.</p>	<p>Awarded to the examination candidate with the highest total marks in two Advanced Technical papers (taken at the same sitting). The prize is a free choice from the Lexis Nexis range of publications/services up to an agreed figure.</p>
<h2>The Spofforth Medal</h2>	<h2>The Croner-i Prize</h2>
<p>Awarded to the examination candidate with the highest mark in the Inheritance Tax, Trusts & Estates Advanced Technical paper.</p>	<p>Awarded to the examination candidate with the highest distinction mark. The prize is a free choice from their range of publications/services up to an agreed figure.</p>

FREQUENTLY ASKED QUESTIONS

Examinations

The examination is modular but can I sit all the papers together?

Yes. The examination structure is modular, although this does not preclude you from taking the requisite papers at one sitting should you wish to do so (in the vast majority of paper combinations).

What is the pass mark?

For the CBEs you will be allocated up to 50 questions. To pass the CBEs at least 60% of the responses to the questions must be correct.

The pass mark for the Awareness and Advanced Technical taxation exams is 50% of the total marks (there is also a requirement for a minimum mark to be achieved in each module of Awareness). To pass the Application and Professional Skills paper you are required to demonstrate competence in each of three skills.

When will I be informed of my candidate number?

You will receive an email with your candidate number and candidate instructions approximately four weeks before the exams. We are unable to disclose these details by phone.

Is there a date by which the three CBEs must be passed?

All three CBEs must usually be passed (or exemptions applied for as appropriate) before you can enter for your final tax examination (ie passed by the end of February for the May exams or the end of August for the November exams). You are not permitted to complete your CBEs during the late exam entry period.

Are exemptions available under the examination structure?

Exemptions are available from certain tax exams or CBEs for those who have passed the examinations of specified other professional bodies. These are detailed on [page 9](#). There are no exemptions available for Application and Professional Skills so you will be required to sit this examination. (Specific rules are in operation for ACA CTA Joint Programme Students and CA CTA Joint Programme students.)

There are no time limits on an exemption.

CBE Credits Passed as an ATT Student

If you have passed the three CBEs at ATT level on Professional Responsibilities & Ethics, Law and Principles of Accounting you will be awarded a credit from the CBEs on the same subjects at CTA level. The credits will be valid for nine sittings from the date the CBEs were passed at the ATT stage.

Please note that if you had an exemption from Principles of Accounting on the basis of having previously passed ATT Business Taxation & Accounting Principles then this exemption does not apply to the CTA and you will need to take and pass this CBE as part of the CTA exam requirements.

FREQUENTLY ASKED QUESTIONS

Computer Based Examinations (CBEs)

What am I required to bring/produce to the Prometric test centre or when I sit remotely?

You must provide one piece of official photographic ID containing your signature e.g. passport, photocard driving licence. Failure to provide this will result in entry to the test being refused and forfeiture of your test fee. This rule will be strictly enforced. If you do not have permissible ID documents you should contact the Education Team before booking a CBE appointment.

Can I reschedule my appointment?

Yes, you may do so via the reschedule option on the online CBE booking system, although this will incur a charge as follows:

- If request made more than 29 days before original appointment date - no charge.
- If request made between 5 and 29 days of original appointment date - £15 charge per CBE rescheduled.
- If request made less than 5 days before original appointment date - £30 charge per CBE rescheduled.

Please note that CBEs fees are non-refundable if you choose to cancel your appointment.

Should you fail to present yourself at the test centre for your appointment without rescheduling then the fee paid is forfeit. A new booking must be made and the test fee paid in full again should you subsequently want to attempt the CBE concerned.

What provision is made if my personal circumstances mean that I need longer than one hour to complete a CBE?

You should inform the Education Team before booking each CBE. Contact us at education@ciot.org.uk, or by telephone on 020 7340 0550.

We will send you a form, which you should complete and return to the Institute with evidence of your condition supplied by a medical practitioner or other appropriate documentation (e.g. if you are dyslexic an Educational Psychologist's report).

You will then be informed of the extra time and any other special arrangements that you will be allowed. All Prometric test centres have step-free access for wheelchair users.

Is there a date by which the three CBEs must be passed?

All three CBEs must usually be passed (or exemptions applied for as appropriate) before you can enter for your final tax examination (ie passed by the end of February for the May exams or the end of August for the November exams). You are not permitted to complete your CBEs during the late exam entry period.

Why am I receiving an error message when I attempt to log-in to the Prometric website?

Please ensure that you have entered your student number and first four letters of your surname into the boxes provided, with no spaces before or after them. Also ensure that you have not entered all the letters of your surname in capitals. Please ensure that you have cleared your browsing history and cookies before you attempt to log-in to the site.

If you are still experiencing technical issues, please contact us at education@ciot.org.uk.

For further FAQs on the CBEs, please refer to the website: <https://www.tax.org.uk/cbe-faqs>

FREQUENTLY ASKED QUESTIONS

Membership

What experience do I need to become a member of the Institute?

After successfully passing the CTA examinations, you need to have three years professional work experience before you can apply for membership. This experience does not have to be in tax alone, experience in audit and accounts is also relevant and accepted. This may be gained either in full-time or part-time employment or as a sole practitioner. We have members that also work in Commerce and Industry. Your work experience does not have to be gained solely in public practice.

What qualifies as relevant experience?

We assess potential members on an individual basis. You need to have passed the CTA examinations in the first instance, to be supported by details of your work experience over the last three years. We are looking for details of the employer(s) you have had, dates of employment, position held and a brief job description. This information is all self-certified within the application form for membership.

You are not required to keep a log/record of your experience. If you are unsure if your work experience is relevant or not, please email details of your work experience over the last three years to membership@ciot.org.uk and we will confirm if it is relevant or not.

Do I need sponsors?

Yes, you must have two sponsors both with a relevant qualification, who have known you for at least two years. The role of the sponsor is to verify that the information you have provided within the application form is true and correct.

What qualifications do the sponsors need to have?

In the first instance they should be members of the Institute, otherwise members of the following professional bodies:

- The Association of Taxation Technicians
- The Institute of Chartered Accountants in England and Wales
- The Institute of Chartered Accountants of Scotland
- The Institute of Chartered Accountants in Ireland
- The Association of Chartered Certified Accountants
- The Institute of Chartered Secretaries and Administrators
- ICSA: The Chartered Governance Institute
- The Chartered Institute of Management Accountants
- The Chartered Institute of Public Finance and Accountancy
- The Institute of Taxation in Ireland
- Society of Trust and Estate Practitioners

They may also be:

- Barristers
- Solicitors
- HMRC employee at Grade HO or above
- Bank Manager
- Advocates (in Scotland)

If you can't identify suitable sponsors meeting the above criteria then do please contact us at membership@ciot.org.uk

I have been on a career break for 18 months, how does this affect my experience?

If you have been on a career break for whatever reason, you will need to include the dates of your career break on the application form and then include an extra 18 months of relevant work experience, so for example:

June 2020 – June 2021 Name of firm
Dec 2019 – May 2020 Career Break
Nov 2018 – Nov 2019 Name of firm

What do I need to do if I was previously a member and wish to rejoin?

You will need to write to membership@ciot.org.uk detailing why you resigned or were excluded from membership and why you now wish to re-join. You will also be asked to evidence CPD for the last 12 months, provide an up-to-date CV and pay a joining fee + the current year membership fee. If however you were previously excluded for non-payment of fees then to re-join you have to pay 2 years membership fees + the joining fee.

I passed my exams some time ago, but didn't join at the time. Is my pass still valid or will I have to retake the exams again?

Your exam pass is still valid and you will not need to re-sit the examinations. When applying for membership you will need to include the reason why you have not taken up membership until now and evidence of CPD. If you passed more than 3 years ago you need to apply as a late applicant, please email membership@ciot.org.uk

When will I receive my membership certificate?

Once you have been approved as a member we will send you an e-certificate. Your membership is officially confirmed at the quarterly Council meeting following your approval; your hard copy certificate will be dated the day of the Council meeting and will be produced and mailed to you after the relevant Council meeting.

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A Register of Interests of Council members and senior staff is available on the CIOT website.



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