



CA CTA JOINT PROGRAMME PROSPECTUS 2024

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



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The Specialisms

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

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

TAXATION OF LARGER COMPANIES & GROUPS

Students sit 12 of the 13 CA modules (excluding Test of Professional Skills: 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 12 of the 13 CA modules (excluding Test of Professional Skills: 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.



Structure

CA Exam Modules

You are required to complete the 12 CA exam modules as listed opposite. You cannot sit your Test of Professional Expertise Case Study unless you have passed your CTA Specialism paper.

For further information on the CA qualification please contact ICAS by calling +44 (0) 131 347 0100 or visiting their website at <https://www.icas.com/>.

CHOOSE ONE SPECIALISM PAPER

TAXATION OF LARGER COMPANIES & GROUPS

Taxation of Larger Companies & Groups

TAXATION OF OWNER-MANAGED BUSINESSES

Taxation of Owner-Managed Businesses

Professional Responsibilities & Ethics

COMPULSORY COMPUTER BASED EXAMINATION

Taxation of Individuals

Taxation of Owner-Managed Businesses

CTA ADVANCED TECHNICAL

Inheritance Tax, Trusts & Estates

Taxation of Larger Companies & Groups

Human Capital Taxes

Domestic Indirect Taxation

Cross-Border Indirect Taxation

CTA APPLICATION AND PROFESSIONAL SKILLS

Taxation of Individuals

Taxation of Larger Companies & Groups

Inheritance Tax, Trusts & Estates

Taxation of Owner-Managed Businesses

VAT & Other Indirect Taxes

Module 2.09 – Advanced International Taxation Option – United Kingdom

Module 2.10 – Advanced International Taxation Option – United States

ADIT

CTA Examinations

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

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

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

For the ADIT papers please see page seven.

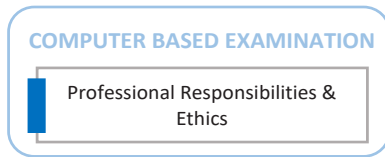
COMPULSORY

CHOOSE ONE PAPER

Example One – Taxation of Larger Companies & Groups Route



As I have chosen the Taxation of Larger Companies & Groups Route my specialism paper is the Taxation of Larger Companies & Groups paper. Once I have passed this paper then I can attempt 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 can choose any paper except for the CTA Advanced Technical paper: Taxation of Larger Companies & Groups as this was my specialism paper. I decide to sit the CTA Advanced Technical paper: Taxation of Owner-Managed Businesses.

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 CA CTA Joint Programme you need to first register as an CA student with ICAS.

Students can find more information about the CA/CTA pathway at: [CA/CTA Pathway](#) or [CA/CTA FAQs](#)

Students can also find out more information or how to register for this route by contacting: students@icas.com.

When you have received your CA 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 CA student number in order to register.

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](#).

Tuition

Owner-Managed Businesses and Taxation of Larger Companies & Groups

Online, distance and classroom study is available.

- **Tolley Exam Training**
LexisNexis
30 Farringdon Street
London EC4A 4HH
T: +44 (0)20 3364 4500
E: examtraining@lexisnexis.co.uk
W www.tolley.co.uk/cta

Examination Key Information

CTA Tax Examination Papers

Duration

Each paper will last for three hours and 30 minutes.

Cost

The Advanced Technical tax paper will cost **£228**.

The Application and Professional Skills tax paper will cost **£277**.

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 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.

From 2023 exams will be held in test centres:

<https://www.tax.org.uk/cta2023>

Study Materials

You can purchase study materials for the CTA tax papers from a course provider, see [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

The ADIT paper will cost **£222**.

Pass Mark

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

Example Papers

There are examples of previous papers alongside suggested solutions 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 CA exams in order to apply for CIOT membership.

Examination Key Information continued

Professional Responsibilities & Ethics Computer Based Examination (CBE)

This CBE must be passed before you sit your final CIOT tax exam.

Duration

The CBE will last for one hour.

Cost

Each sitting of the CBE will cost **£100**.

Pass Mark

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

Example Papers

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/>, at a cost of £55 plus postage and packaging. 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 2019 it will be valid up to and including November 2023.

Frequently Asked Questions

If you have a question that is not included here, contact us at education@ciot.org.uk.

About the Programme

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

Under the sequential route to qualification of both ICAS and CIOT, you undertake the CA by successfully completing 3-5 years practical work experience and 12 accountancy, finance and business modules. Once you become a CA 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 CA and CTA qualifications simultaneously and to sit two less examinations.

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

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

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

If you are an CA student you can join the Joint Programme if you have not yet completed the TPS Business Tax. It may still be possible to join the Joint Programme if you have already passed TPS Business Tax but there will be additional time and expense incurred. 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 three other CA Tests of Professional Skills before attempting my CTA Specialism paper?](#)

Yes. It is only the CA Test of Professional Expertise 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 CA student before you can apply for the Joint Programme. Your CA student number must be submitted to the CIOT to register onto the Joint Programme.

[What fees are involved?](#)

You must pay the appropriate ICAS and CIOT fees for student registration and exams. In 2023 registration as a CIOT Joint Programme student costs £248. Each CTA Advanced Technical tax paper will cost £228, the Application and Professional Skills paper (if chosen) will cost £277 and (if chosen) the ADIT paper will cost £222. The Computer Based Examination in Professional Responsibilities & Ethics will cost £100.

[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

Frequently Asked Questions continued

If you have a question that is not included here, contact us at education@ciot.org.uk.

Structure of the Joint Programme

How many exams do I have to pass?

You are required to complete 12 of the 13 CA modules (excluding Test of Professional Skills: 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 have passed ICAS TPS Financial Reporting, Assurance & Data and Strategic Finance & Modelling before sitting the first CIOT advanced technical paper. You must also pass ICAS TPS Risk 7 Technology before proceeding to ICAS TPE.

You must also sit your CTA specialism paper before you can attempt the CA Test of Professional Expertise. You must sit your Professional Responsibilities & Ethics CBE before you register for your final CIOT tax paper.

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

The Computer Based Examination in Professional Responsibilities & Ethics is one hour in length and made up of two 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 choice of up to six.

Each question type is worth one mark.

You will be allocated 50 questions to answer within the hour permitted. At least 30 of the responses to the questions must be correct to pass. The questions will be randomly selected before you start the test and therefore each examination will be unique.

A short section will be provided before the start of the hour-long Computer Based Examination in order to allow you to familiarise yourself with the format of the examination.

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) 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>.

Examination Cancellations

Please refer to our policy regarding examination cancellations:

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

CBEs

Should you fail to have any acceptable identification with you at the CBE centre 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 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 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 ICAS 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. Each branch has its own committee and organises its own programme of evening meetings, conferences and social events. They provide an effective means for members to keep up to date with changes in tax law and practice, and to exchange views and discuss tax problems.

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.
- 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.



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