

FREQUENTLY ASKED QUESTIONS

- **When will the first sitting of the new examination structure take place?**

The first sitting of the new examination will be in May 2009.

- **Will the examination be modular?**

Yes. The new examination structure will be modular, although this does not preclude candidates from taking the requisite papers at one sitting should they wish to do so.

- **What are the new papers?**

There will be two written Advisory papers, one written Awareness paper and one written Application and Interaction paper, all lasting three hours. In addition to this there will be two one-hour E-Assessments on Professional Responsibilities & Ethics and Law. These two E-Assessments can be sat separately.

- **What will the pass mark be?**

The pass mark for each written taxation paper will be 50% of the total marks. It will not be necessary to obtain an aggregate mark over all the written papers. For the E-Assessments candidates will be allocated 60 questions in a mixture of multiple choice and multiple response formats. Candidates will need to answer 40 correctly to achieve a pass.

- **How do candidates choose what options to sit for each paper?**

Candidates must choose two Advisory papers from a choice of six and three from five modules for the Awareness paper. The modules chosen for the Awareness paper must not be the same as the Advisory papers chosen. Candidates choose one Application and Interaction case study from a choice of four.

- **Is there a date by which the two E-Assessments must be completed?**

The E-Assessments must be completed before the closing date for the candidates' final tax paper.

- **Will exemptions still be available under the new examination structure?**

From May 2009 exemptions will be known as credits. Credits will be awarded to those who have passed the examinations of certain other professional bodies and these are listed in more detail on page 10 of the launch document. There will be no credits from the Awareness paper so all candidates will be obliged to sit this paper.

- **How long will the credits be valid for?**

The majority of credits awarded will be valid for five exam sessions from the sitting of the first written tax paper. For candidates who have passed The Association of Taxation Technicians Paper on Practice Administration & Ethics, their credit from the E-Assessment on Professional Responsibilities & Ethics will be valid for nine sittings from the date the Paper was passed unless the candidate is a member of the ATT, in which case there is no time limit. Candidates who have passed the examination requirements to become Solicitors or Barristers will be awarded a credit, on application, for the E-Assessment on Law. There is no time limit on this credit.

- **Will a pass in one or more papers still count as a credit?**

Yes. A credit will be awarded if a candidate obtains a pass in any of the Advisory, Awareness or Application and Interaction papers but does not fully complete the CTA examination. The credit will be valid for the next five sittings. A pass in either or both of the E-Assessments will be valid for the next nine sittings.

- **Under the transitional arrangements can candidates elect to apply for an exemption/credit under both examination structures?**

No. Candidates who hold an exemption from Paper I under the current examination structure may EITHER carry this forward as a credit in the Awareness paper OR apply for a credit in the new examination structure but NOT both. Credits obtained under the pre-May 2009 structure remain valid for four sittings from the dates the credits were achieved.

- **The proposal document stated that a Book Syllabus covering each of the five modules would be published in respect of the Awareness paper. Is this no longer the case?**

After further in-depth discussion with the main Tutorial Bodies, who had originally agreed to produce the Book Syllabus, it was decided that the students would be best served if the individual Tutorial Bodies produced their own material on account of the different teaching methods and styles of writing material of each body.

- **What will happen if candidates sit the examination under the old structure in 2008 but do not pass all the papers at the first attempt and enter the credit system?**

Transitional provisions have been put in place. Any credits obtained pre-May 2009 will be valid for four sittings from the date the credit was received. The transitional provisions will apply up to and including the November 2010 sitting. Further details and examples of how the transitional provisions will work can be found on page 12 of the launch document.

- **Will medals and prizes still be awarded under the new system?**

Yes. All the medals and prizes will still be awarded. The criteria for the Institute Medal have been amended to reflect the new examination structure. An additional medal for the second Advisory VAT paper will be introduced.

- **Will there be any change to the current rules on Registration and Confirmation of Eligibility?**

No. Candidates will still have to be registered for a minimum of six months before they are able to enter for their first written tax examination. There are no changes to the qualifications which attract a Confirmation of Eligibility to sit the CTA examination.

- **Will there be any changes to the examination entry dates for the written papers?**

No. The closing dates for all examination entries will remain as the end of February for the May sitting and the end of August for the November sitting.

- **What type of questions will candidates have to answer in the two E-Assessments?**

Each one-hour E-Assessment will be made up of a mixture of two different question types.

Multiple choice questions – where a candidate will be required to identify one correct response from a choice of four, for example:

Which of the following is the capital city of France?

- 1) Brussels 2) Strasbourg 3) Paris 4) Nantes

Multiple response questions – where a candidate will be required to identify several correct responses from a choice of up to six, for example:

Which two of the following are Australian states?

- 1) New South Wales 2) Northern Territory 3) Nova Scotia
4) Queensland 5) New Hampshire

- **What is the application process for the E-Assessment papers?**

Candidates will be eligible to sit the E-Assessments following acceptance of their registration as CTA students, subject to a 21-day period to allow for their profile to be created on the E-Assessment system. The E-Assessments will be available from 1 December 2008 and bookings may be made 10 working days prior to this date. There will be various test centres around the UK and candidates may sit at a time of their choosing.