



ACA CTA JOINT PROGRAMME PROSPECTUS 2018

A unique and efficient route for tax professionals who specialise in the tax affairs of Major Corporates, Owner-Managed Businesses or Indirect Tax to become a member of the ICAEW and CIOT



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The Specialisms

The programme offers three specialisms – taxation of major corporates, owner-managed businesses or indirect tax.

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

TAXATION OF MAJOR CORPORATES

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

INDIRECT TAX

Students sit 14 of the 15 ACA modules (excluding Business Planning: Taxation), the CTA Advisory examination: VAT on UK Domestic Transactions, IPT and SDLT, plus the CTA Professional Responsibilities & Ethics Computer Based Examination. Students then choose from the CTA Advisory examination: VAT on Cross-border Transactions & Customs Duties, or the CTA Application and Interaction Case Study: VAT & other Indirect Taxes.

Structure

ADVISORY

Taxation of Individuals	Taxation of Owner-Managed Businesses	Taxation of Major Corporates*
Inheritance Tax, Trusts & Estates	VAT on UK Domestic Transactions, IPT & SDLT	VAT on Cross-Border Transactions & Customs Duties
		Human Capital Taxes

APPLICATION AND INTERACTION

Taxation of Individuals, Trusts & Estates	Taxation of Owner-Managed Businesses	Taxation of Larger Companies and Groups	VAT & other Indirect Taxes
			Human Capital Taxes

ADIT

Paper 2.09 – Advanced International Taxation Option – United Kingdom	Paper 2.10 – Advanced International Taxation Option – United States
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PROFESSIONAL RESPONSIBILITIES & ETHICS

ACA Advanced Level

Case Study	Strategic Business Management	
Corporate Reporting		

MAJOR CORPORATES	OWNER-MANAGED BUSINESSES	INDIRECT TAX
Taxation of Major Corporates	Taxation of Owner-Managed Businesses	VAT on UK Domestic Transactions, IPT & SDLT

ACA Professional Level

Business Strategy		Financial Management	
Audit and Assurance	Financial Accounting and Reporting	Tax Compliance	

ACA Certificate Level

Accounting	Management Information	Principles of Taxation
Assurance	Business and Finance	Law

CHOOSE ONE PAPER
(WHICH CANNOT BE YOUR SPECIALIST PAPER)

COMPULSORY

COMPULSORY

CHOOSE ONE SPECIALISM

COMPULSORY

COMPULSORY

*AVAILABLE FROM MAY 2018

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: www.tax.org.uk/studentregistration. You will be asked to provide your ACA student number as confirmation of eligibility to register.

The current registration fee to join the CIOT as a student is **£210**. This will last for four years.

Registration Deadlines

The CTA examinations are held twice a year, **May** and **November**.

To be eligible to enter for the **May** exam session, you must be registered as a student by the end of **December**.

To be eligible to enter for the **November** exam session, you must be registered as a student by the end of **June**.

Once you have been accepted as a student you will next need to book your examinations. The exam entry deadlines can be found on page on [pages 6 and 7](#).

Tuition

Please note that these are listed alphabetically.

Owner-Managed Businesses and Taxation of Major Corporates

Online, distance and classroom study is available.

- **BPP Professional Education**
Tax Course Manager
Aldine House, Aldine Place
142-144 Uxbridge Road
London W12 8AW
T: +44 (0)20 8746 4150
E: tax@bpp.com
W: www.bpp.com
- **Kaplan Financial**
Student Services
5th Floor, Chancery Place
50 Brown Street
Manchester M2 2JG
T: +44 (0)161 259 7400
E: studentservices@kaplan.co.uk
W: www.kaplanfinancial.co.uk/tax
- **Tolley Exam Training**
Naina Shah
LexisNexis
30 Farringdon Street
London EC4A 4HH
T: +44 (0)20 3364 4500
E: examtraining@lexisnexis.co.uk
W: www.tolley.co.uk/cta

Indirect Tax

Online, distance and classroom study is available.

- **Tolley Exam Training**
Naina Shah
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 Written Examination Papers

Duration

Each paper will last for three hours and fifteen minutes. The papers will begin with fifteen minutes reading time giving you three hours to complete the paper.

Cost

Each CTA written paper will cost **£155**.

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: www.tax.org.uk/pastpapers

How to Book

You can book your CTA written papers on our website, here: 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 5](#) as you will need to have registered at least four months before an exam session.

Study Materials

You can purchase study materials for the CTA written papers from a course provider. You can see a list of the course providers on [page 5](#).

Validity

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

ADIT Examination Paper

Duration

The paper will last for three hours and fifteen minutes. The papers will begin with fifteen minutes reading time giving you three hours to complete the paper.

Cost

The ADIT paper will cost **£185**.

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: www.adit.org.uk/pastpapers

How to Book

You can book your ADIT written papers on our website, here: www.adit.org.uk/examentry.

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 from a course provider. You can see a list of the course providers on our website, here: www.adit.org.uk/courses

Validity

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

Examination Key Information continued

Professional Responsibilities & Ethics Computer Based Examination (CBE)

Duration

The CBE will last for one hour.

Cost

Each sitting of the CBE will cost **£80**.

Pass Mark

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

Example Papers

You can try a mock CBE on the website, here:
www.tax.org.uk/mockEthicsCBE

How to Book

You can apply to sit your CBE, here: www.prometric.com/CIOT

Study Materials

You can purchase the latest version of the 'Professional Responsibilities and Ethics for Tax Practitioners' manual on our website, www.tax.org.uk/shop, at a cost of £45 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 2018 it will be valid up to and including November 2022.

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 2018 it will be valid up to and including May 2023.

Examination CTA Permitted Books and Calculator

Books

You may bring into the examination room a mix of the following sets of books:

- Tolley's Yellow Tax Handbooks and Tolley's Orange Tax Handbook OR;
- CCH Red Books, including the index volume, CCH Green Book (VAT)

For Indirect Taxation only

EITHER

- Tolley's Custom Duties Handbook and Tolley's Excise Duties Handbook OR;
- CCH Purple Book (Customs and Excise Duties)

Publications brought into the examination must be bound copies.

You **MAY** underline, side-line and highlight the permitted books

Calculator

You are also permitted to have a noiseless, cordless pocket calculator, which may be programmable but which may not have a printout or graphic/word display facility in any language.

Dictionaries

Dictionaries in any language are not permitted in the exam room.

NO other printed or manuscript paper or book may be brought into the examination room.

You are NOT allowed to annotate, use 'post-it' notes, tag or fold pages in the permitted books.

ADIT

The examination permitted books will be different for the ADIT 2.10 - United States option paper. You can see the list of acceptable books in the in ADIT candidate instructions, here: www.adit.org.uk/candidateinstructions

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 ICAEW Chartered Accountant?

Under the traditional, 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 less 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 Advisory Papers. Members of either body are not eligible to join the Joint Programme.

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. At present registration with the CIOT as a Joint Programme student costs £210. Each CTA written paper will cost £155 and (if chosen) the ADIT paper will cost £185. The Computer Based Examination in Professional Responsibilities & Ethics currently costs £80.

Is there a time limit for students on the Joint Programme?

To gain membership of the CIOT, you must complete the requirements of each Institute.

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.

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), their specialism paper, plus the CTA Professional Responsibilities & Ethics Computer Based Examination. You then choose from a CTA Advisory examination, CTA Application and Interaction 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?

To a point there is. You must sit their specialism paper before they move onto the Advanced level ACA papers.

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.

You can apply online, here: www.tax.org.uk/extratime

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 some candidates sit their examinations 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 seriously 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, with medical confirmation or other evidence if appropriate.

Should serious circumstances arise that affect all candidates at an examination centre, the Presiding Officer supervising the examination will be responsible for reporting the facts to the CIOT. Should you wish to report the matter as well you can of course do so. 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.

Withdrawing from the written examinations

You can request a refund up to 14 days after the date you submitted the exam entry. An administration fee of £15 will be deducted from the amount refunded.

You have until 14 days after the exam entry closing date to request a deferral to the next examination session. Please note that your exam entry will only be deferred once to the next session. After this date, withdrawing is subject to a full forfeiture of the exam entry fees.

In exceptional circumstances (such as serious illness or bereavement) it may be possible to defer your entry after this date. Appropriate evidence must be provided together with a written explanation of the circumstances (an email is acceptable). Further information on requesting a deferral due to exceptional circumstances can be found, here:

www.tax.org.uk/withdrawal

If you are sitting either the ADIT Paper 2.09 – United Kingdom option, or ADIT Paper 2.10 – United States option as part of the ACA CTA Joint Programme route, you will find guidance on withdrawing from the ADIT examinations, here:

www.adit.org.uk/withdrawal

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. 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, 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 Institute 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: www.tax.org.uk/members.

Branches Network

There are 40 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.

United Kingdom	
Aberdeen	Leeds
Birmingham & West Midlands	London
Bristol	Manchester
Commerce & Industry Group	Merseyside
Cumbria & South West Scotland	Mid-Anglia
East Anglia	North East England
East Midlands	Northern Ireland
Edinburgh	Scottish Borders
Essex	Severn Valley
Glasgow	Sheffield
Guernsey	Somerset & Dorset
Hampshire	South London & Surrey
Harrow & North London	South Wales
HMRC	South West England
Isle of Man	Suffolk
Jersey	Sussex
Kent	Thames Valley

International	
Asia Pacific	Hong Kong
Australasia	North America
European	Middle East & North Africa

Benefits of Membership

- the right to describe yourself as a Chartered Tax Adviser
- the status attaching to membership of a professional body dealing solely with the subject of taxation
- use of the descriptive letters CTA for Members or CTA (Fellow) for Fellows
- use of the Institute's badge
- the monthly journal 'Tax Adviser' which includes articles, current tax notes, digests of tax cases and news from the Institute
- an annotated copy of the annual Finance Act
- an annotated copy of other tax Acts as Council may decide appropriate
- CCH news service for CTA members (weekly email update)
- opportunity for attendance at the Institute's Residential and one-day conferences
- opportunity for participation in technical and social activities organised by the branches
- use of the Institute's library and research including access to the theses, dissertations and bodies of work as written by successful candidates for Fellowship and to a number of on-line information databases
- discounts on a range of publications and courses
- a counselling service to assist members experiencing difficulties (not a technical helpline)
- opportunity to gain direct access to tax counsel
- an entry in the on-line Directory of Chartered Tax Advisers



Chartered
Institute of
Taxation

Excellence in Taxation

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11-19 Artillery Row
London SW1P 1RT
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E: education@ciot.org.uk
W: www.tax.org.uk

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