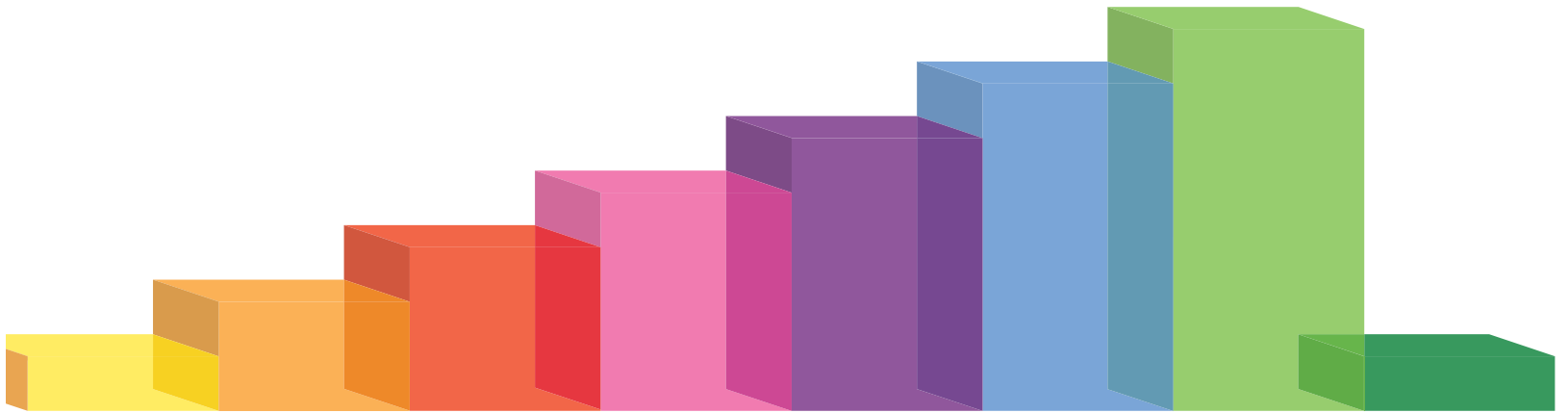




Chartered  
Institute of  
Taxation  
Excellence in Taxation



# Developing your tax talent

Training and employing CTAs



## Develop your tax talent – better, faster

Chartered Tax Advisers, or CTAs, hold the most prestigious chartered qualification in professional tax expertise and can be relied upon to provide the highest quality tax advice to business and personal clients. The CTA designation is recognised and respected internationally as a mark of technical excellence and professional integrity.

### Employers have two options to train their employees in tax:

1. *Sequential* or *Traditional Route* to the CTA for employees who have already completed a previous professional qualification, or
2. *ICAEW CIOT Joint Programme* for employees who study for the ACA and the CTA from the beginning of their training.

### CTA structure





## Benefits of the CTA

1

### MARK OF EXCELLENCE

The highest level professional tax qualification in the UK and is recognised and respected internationally as a mark of technical excellence and professional integrity.

2

### TECHNICAL KNOWLEDGE

Passing the exams and holding the CTA qualification demonstrates technical competence and rigour. It provides better and faster navigation of complex taxation legislation and ensures that appropriate practical advice is provided to clients.

3

### INCREASED CLIENT CONTRIBUTION

An efficient means to jump ahead of knowledge and expertise that might be gained by on-the-job experience. Employees can be charged out on more complex work, which means higher chargeable work.

4

### HIGH REGARD

The CTA qualification is held in high regard by employers and their clients and contributes to career progression. It enhances reputation and value and ensures credibility for the individual and the employer.

5

### TRANSFERABLE SKILLS

The CTA provides transferable skills and knowledge to work in any sector and any industry providing the highest quality tax advice to business and personal clients.

# Routes of entry: Direct, Indirect or Joint Programme?

## Direct Tax Examination Structure

CHOOSE THREE MODULES (THREE HOURS IN LENGTH)

### AWARENESS

|                                       |                                   |
|---------------------------------------|-----------------------------------|
| Taxation of Individuals               | Inheritance Tax, Trusts & Estates |
| Taxation of Unincorporated Businesses | VAT including Stamp Taxes         |
| Corporation Tax                       |                                   |

COMPULSORY (ONE HOUR IN LENGTH)

### LAW

COMPULSORY (ONE HOUR IN LENGTH)

### PROFESSIONAL RESPONSIBILITIES & ETHICS

CHOOSE TWO PAPERS (THREE HOURS IN LENGTH PLUS 15 MINUTES READING TIME)

### ADVISORY

|                                      |   |
|--------------------------------------|---|
| Taxation of Individuals              | Inheritance Tax, Trusts & Estates                 |
| Taxation of Owner-Managed Businesses | VAT on UK Domestic Transactions, IPT & SDLT       |
| Advanced Corporation Tax             | VAT on Cross-Border Transactions & Customs Duties |

CHOOSE ONE CASE STUDY (THREE HOURS IN LENGTH PLUS 15 MINUTES READING TIME)

### APPLICATION AND INTERACTION

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

## Indirect Tax Examination Structure

THREE MODULES (TWO COMPULSORY AND CHOICE FOR THE THIRD) (THREE HOURS IN LENGTH)

### AWARENESS

|   |                                       |
|---|---------------------------------------|
| COMPULSORY  | CHOOSE ONE                            |
| Accounting  | Taxation of Unincorporated Businesses |
| Environmental Taxes, Excise Duties and Stamp Duties | Corporation Tax                       |

COMPULSORY (ONE HOUR IN LENGTH)

### LAW

COMPULSORY (ONE HOUR IN LENGTH)

### PROFESSIONAL RESPONSIBILITIES & ETHICS

COMPULSORY (THREE HOURS IN LENGTH PLUS 15 MINUTES READING TIME)

### ADVISORY

|   |   |
|---|---|
| VAT on UK Domestic Transactions, IPT & SDLT | VAT on Cross-Border Transactions & Customs Duties |
|---|---|

COMPULSORY (THREE HOURS IN LENGTH PLUS 15 MINUTES READING TIME)

### APPLICATION AND INTERACTION

|                            |
|----------------------------|
| VAT & other Indirect Taxes |
|----------------------------|

# Joint Programme Structure



## ADVISORY

|                                   |   |   |
|-----------------------------------|---|---|
| Taxation of Individuals           | Taxation of Owner-Managed Businesses        | Advanced Corporation Tax                          |
| Inheritance Tax, Trusts & Estates | VAT on UK Domestic Transactions, IPT & SDLT | VAT on Cross-Border Transactions & Customs Duties |

## APPLICATION AND INTERACTION

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

## ADIT

|  |   |
|--|---|
| Paper 2.09 – Advanced International Taxation Option – United Kingdom | Paper 2.10 – Advanced International Taxation Option – United States |
|--|---|

## PROFESSIONAL RESPONSIBILITIES & ETHICS

**CHOOSE ONE PAPER**  
(WHICH CANNOT BE YOUR SPECIALIST PAPER)

**COMPULSORY**

ACA Advanced Level

|                     |                               |
|---------------------|-------------------------------|
| Case Study          | Strategic Business Management |
| Corporate Reporting |                               |

**COMPULSORY**

## MAJOR CORPORATES

Taxation of Major Corporates

## OWNER-MANAGED BUSINESSES

Taxation of Owner-Managed Businesses

## INDIRECT TAX

VAT on UK Domestic Transactions, IPT & SDLT

**CHOOSE ONE SPECIALISM**

ACA Professional Level

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

**COMPULSORY**

ACA Certificate Level

|            |                        |                        |
|------------|------------------------|------------------------|
| Accounting | Management Information | Principles of Taxation |
| Assurance  | Business and Finance   | Law                    |

**COMPULSORY**



## Benefits of ACA CTA Joint Programme

### 1 OPTIMISED STUDY TIME

Duplication of tax within the ACA and CTA syllabi has been reduced, so that students are not examined twice on the same subjects.

### 2 FLEXIBILITY

Students have the option to sit the CIOT exams at any point in their studies, with the exception of the chosen specialist examination which has to be sat before the ACA Advanced Level Case Study.

### 3 TAX SPECIALISM FACILITATED

The option of three specialisms designed for students specialising in the tax affairs of large corporates, owner-managed businesses or indirect taxation means they can mirror this in their training.

### 4 COST EFFECTIVE

Students spend less time out of the office and more time on study relevant to their employment. Also, the cost of qualifying with the Joint Programme is likely to be less than following the traditional, individual routes.

### 5 EARLIER QUALIFICATION

As the programme provides an integrated route to qualification of both ICAEW and CIOT, successful students should be able to sit and pass all the exams earlier than if they had followed the traditional, sequential route to qualification. The traditional path of achieving the CTA after gaining the ACA is still available.

# ACA CTA Joint Programme

The Joint Programme, developed by ICAEW and CIOT, enables students who specialise in tax to achieve two prestigious qualifications – the ACA and CTA. 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

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Students sit 14 of the 15 ACA modules (excluding Business Planning), the ICAEW and CIOT examination: Taxation of Major Corporates, plus the CIOT Professional Responsibilities & Ethics examination. Students then choose from a CTA Advisory examination, CTA Application and Interaction Case Study or CIOT ADIT examination.

## TAXATION OF OWNER-MANAGED BUSINESSES

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Students sit 14 of the 15 ACA modules (excluding Business Planning), the CTA Advisory examination: Taxation of Owner-Managed Businesses, plus the CIOT Professional Responsibilities & Ethics examination. Students then choose from a CTA Advisory examination, CTA Application and Interaction Case Study or CIOT ADIT examination.

## INDIRECT TAX

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Students sit 14 of the 15 ACA modules (excluding Business Planning), the CTA Advisory examination: VAT on UK Domestic Transactions, IPT and SDLT, plus the CIOT Professional Responsibilities & Ethics 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.

## Tuition and study options

Information on tuition and study options for the CTA examinations can be found at [www.tax.org.uk/studying](http://www.tax.org.uk/studying). Online, distance and classroom study is available for all the ACA modules. Contact details for all ACA tuition providers is available at [icaew.com/aca-cta](http://icaew.com/aca-cta). Tuition for the Taxation of Major Corporates exam is available from Kaplan Financial and Tolley Exam Training. Tuition for the Taxation of Owner-Managed Businesses exam is available from BPP Professional Education, Kaplan Financial and Tolley Exam Training. Tuition for Indirect Taxation is available from Tolley Exam Training.



## When can your employees start training?

- Candidates who have already completed a relevant previous professional qualification can register directly as a CTA student. Information about Confirmation of Eligibility can be found at [www.tax.org.uk/students](http://www.tax.org.uk/students).
- As soon as your tax intake registers for the ACA, they can register with us. They will be asked to provide their ACA student number as Confirmation of Eligibility.
- ACA students who have not completed a Professional Level Business Planning module or the Advanced Level modules can switch to the Joint Programme.
- CTA students who are not ICAEW members and who have not passed their two CTA Advisory examinations, the CTA Advanced Corporation Tax examination, or the CTA Taxation of Owner-Managed Businesses can also switch to the Joint Programme.

## Where to go for more information?

If you have a question or would like to discuss the CTA qualification or the Joint Programme, contact us.

[www.tax.org.uk/student](http://www.tax.org.uk/student)

[www.tax.org.uk/aca-cta](http://www.tax.org.uk/aca-cta)

[icaew.com/aca-cta](http://icaew.com/aca-cta)

## Contact

For more information regarding the CTA qualification and the Institute please contact us at:

T: +44 (0)20 7340 0550

E: [education@ciot.org.uk](mailto:education@ciot.org.uk)

W: [www.tax.org.uk](http://www.tax.org.uk)

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