

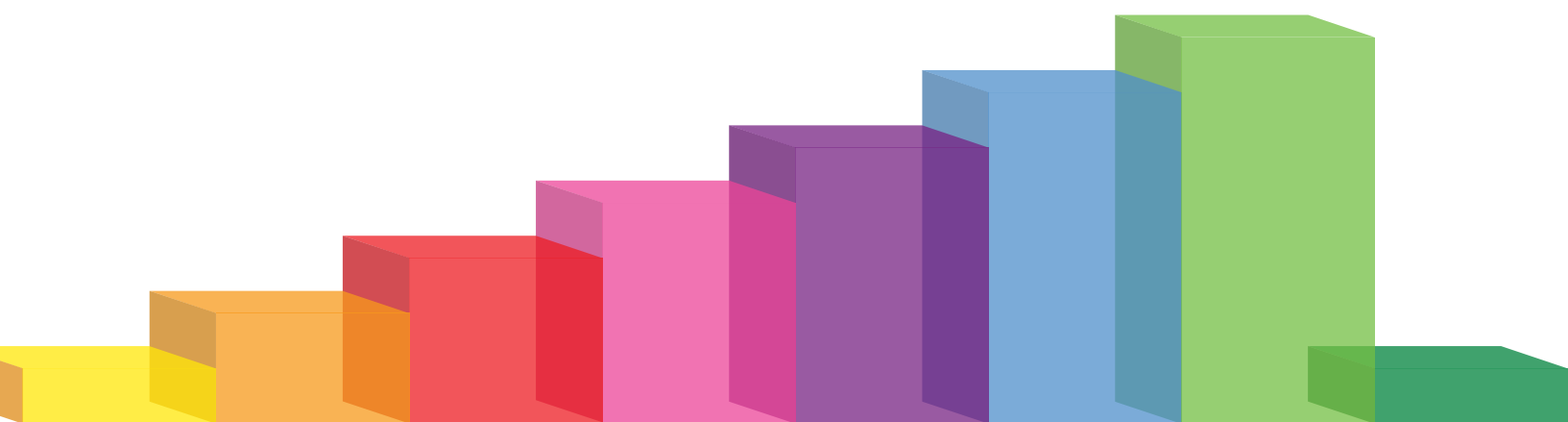


Chartered
Institute of
Taxation

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 respected internationally as a mark of technical excellence and professional integrity.

Employers have three options to train their employees in tax:

1. **Traditional Route** to the CTA for employees who have sufficient tax experience and have the ability to pass the CTA examinations.
2. **ICAEW CIOT Joint Programme** for employees who study for the ACA and the CTA from the beginning of their training.
3. **ATT CTA Tax Pathway** for employees who may not have sufficient tax experience or a previous qualification in accounting or law who study for the ATT and the CTA from the beginning of their training.

CTA qualification

How it works





Benefits of the CTA

1 MARK OF EXCELLENCE

The highest level professional tax qualification in the UK. 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: CTA, ATT CTA Tax Pathway or ACA CTA

CTA Examination Structure

AWARENESS

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

PRINCIPLES OF ACCOUNTING

PROFESSIONAL RESPONSIBILITIES & ETHICS

LAW

ADVANCED TECHNICAL

Taxation of Individuals	Taxation of Owner-Managed Businesses
Taxation of Major Corporates	Inheritance Tax, Trusts & Estates
Domestic Indirect Taxation	Cross-Border Indirect Taxation
Human Capital Taxes	

APPLICATION AND PROFESSIONAL SKILLS

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

ACA CTA Joint Programme Structure

Sit, or obtain credit for prior learning for the ICAEW Certificate Level and Professional Level exams except Business Planning.

Choose and sit one of the specialist CTA Advanced Technical level exams.

Taxation of Owner-Managed Businesses	Taxation of Major Corporates	Domestic Indirect Taxation
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Complete the ICAEW advanced level exams.



Sit the CIOT Ethics Computer Based Exam which must be sat before the final CIOT exam.

PROFESSIONAL RESPONSIBILITIES & ETHICS

Choose and sit one of the following choices for the second and final CIOT exam.

ADVANCED TECHNICAL

Taxation of Individuals	Taxation of Owner-Managed Businesses
Taxation of Major Corporates	Inheritance Tax, Trusts & Estates
Domestic Indirect Taxation	Cross-Border Indirect Taxation
Human Capital Taxes	

APPLICATION AND PROFESSIONAL SKILLS

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

ADIT

UNITED KINGDOM

UNITED STATES

Joint Programme

ATT CTA Tax Pathway

CHOOSE EITHER

Three ATT Papers

ATT Papers

- Personal Taxation
- Business Taxation
- Business Compliance
- Corporate Taxation
- Inheritance Tax, Trusts & Estates
- Value Added Tax

Two ATT Papers

AND

sit the CTA Awareness Paper, which is made up of three modules

CTA Awareness Modules

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

AND

Professional Responsibilities & Ethics
Principles of Accounting
Law

AND

Choose

Any two CTA Advanced Technical Papers

CTA Advanced Technical Papers

- Taxation of Owner-Managed Businesses
- Taxation of Individuals
- Inheritance Tax, Trusts & Estates
- Taxation of Major Corporates
- Domestic Indirect Taxation
- Cross-Border Indirect Taxation
- Human Capital Taxes

Choose

One CTA Application and Professional Skills Case Study

CTA Application and Professional Skills Case Study

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

ATT EXAM QUALIFIED

CTA EXAM QUALIFIED



Training Providers

Students are strongly recommended to follow a properly structured course of study designed specifically to prepare candidates for the CTA examination. This is available from a number of course providers, based throughout the UK and they offer a variety of distance learning, introductory, link and revision courses.

When deciding upon a course provider, we recommend asking questions concerning the qualifications and expertise of the lecturers, the number of students on the course, the number sitting the examination and examination pass rates.

Details can be found on our website

www.tax.org.uk/students-and-qualifications/studying/courses-study



CIOT

The Chartered Institute of Taxation (CIOT) is the leading professional body in the United Kingdom concerned solely with taxation. Membership of the CIOT is by examination and members have the practicing title of 'Chartered Tax Adviser' and the designatory letters 'CTA'. Our 18,500 members and 4,000 students work across all aspects of taxation, including direct and indirect taxes and duties and are supported by 40 branches around the world.

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