

# Chartered Tax Adviser 2019



Chartered  
Institute of  
Taxation

Excellence in Taxation

## The Value of the CTA Qualification

A Chartered Tax Adviser, or CTA, holds 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.

## How it works

AWARENESS

PRINCIPLES OF ACCOUNTING

LAW

PROFESSIONAL RESPONSIBILITIES & ETHICS

ADVANCED TECHNICAL

APPLICATION AND PROFESSIONAL SKILLS

THREE YEARS' PROFESSIONAL EXPERIENCE

## Benefits of CTA training

- Better and faster navigation of complex taxation legislation – ensures that appropriate practical advice is provided to clients
- An efficient means to jump ahead of knowledge and expertise gained only through experience
- Independent benchmark of knowledge and technical expertise
- Enhances reputation and value and ensures credibility for the individual and the employer

## Examinations

The CTA is a modular examination structure which ensures a flexible work / study balance. There are three routes – ATT CTA Tax Pathway, stand alone CTA or ICAEW CIOT Joint Programme – depending upon your desired career.

Written examinations are held in May and November each year at examination centres around the UK.

Students are required to sit four papers on taxation and one on Law and one on Principles of Accounting and one on Professional Responsibilities & Ethics. The Advanced Technical and Application of Professional Skills are three and a quarter hours in length (this includes 15 minutes of pre-examination reading time). The Awareness paper is three hours in length and does not include any pre-examination reading time. The Principles of Accounting and Law and Professional Responsibilities & Ethics exams are each one hour long and each exam is a computer based examination and are available all year round.

### ATT CTA TAX PATHWAY

The ATT CTA Tax Pathway is a route to membership of both the Association of Taxation Technicians and the Chartered Institute of Taxation which allows greater flexibility in the choice of papers at the ATT level and the opportunity to specialise in a particular area of tax at an earlier stage rather than the compulsory papers in the traditional sequential route of ATT and then CTA. This Tax Pathway maintains the quality and rigour of the qualifications.

Tax Pathway students sit either any three ATT papers or any two ATT papers and the CTA Awareness paper, in addition to the three Computer Based Examinations, before moving on to sit two Advanced Technical papers and the one Application and Professional Skills paper.

For further information please visit <https://hub.tax.org.uk/pathway>

### ACA CTA JOINT PROGRAMME

There is an opportunity to gain two Chartered qualifications – the Chartered Tax Adviser and the ICAEW chartered accountancy qualification (CTA). This programme also offers the opportunity to sit an ADIT (Advanced Diploma in International Taxation) paper, if so desired.

Joint Programme students are required to sit 14 of the 15 ACA modules, the specialism paper, the Professional Responsibilities & Ethics exam, and one of a choice of other relevant CTA or ADIT papers.

For further information please visit [www.tax.org.uk/aca-cta-pathway](http://www.tax.org.uk/aca-cta-pathway)

## CTA Examination Structure

### THREE MODULES SAT AS ONE EXAM

#### AWARENESS

Taxation of Individuals

Taxation of Unincorporated Businesses

Corporation Tax

Inheritance Tax, Trusts & Estates

VAT including Stamp Taxes

### COMPULSORY

PRINCIPLES OF ACCOUNTING

PROFESSIONAL RESPONSIBILITIES & ETHICS

LAW

### TWO PAPERS

#### 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

### ONE CASE STUDY

#### 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

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## AWARENESS

The objective of the Awareness paper is to examine core areas of the various taxes which you may not deal with on a daily basis and which do not form part of your chosen Advanced Technical papers.

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

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## LAW, PRINCIPLES OF ACCOUNTING AND PROFESSIONAL RESPONSIBILITIES & ETHICS

Each exam is one hour in length and is examined through a computer based examination. The exams can be taken at test centres around the UK at any point throughout the year. Please allow 21 days after your CIOT student registration is accepted for your system profile to be created.

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## ADVANCED TECHNICAL

The objective of the Advanced Technical papers is to test the depth of your technical knowledge at an advisory level.

- 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

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## APPLICATION AND PROFESSIONAL SKILLS

The Application and Professional Skills paper is a competency-based examination and involves the provision of a report to a client. Pre-seen information will be sent to all students prior to the examination.

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

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## STUDY OPTIONS

Experience indicates that 12 to 18 months study is often necessary for examination success.

You need to be aware of the standard of questions set in the CTA examination. Careful study of past examination papers, with suggested solutions, is a key element in exam preparation. Past examination papers and suggested solutions are available on the CIOT's website.

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## STUDENT REGISTRATION AND FEES

The registration period lasts for three years. The 2018 fees are as follows:

- The student registration fee is £210
- The examination fee for each written tax paper is £155
- The fee for Law, Professional Responsibilities & Ethics and Principles of Accounting is £80 per computer based examination.

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## CREDITS

Credits from one or more of the papers are available depending on prior qualifications and the criteria set out in the prospectus.

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## Registering as a CTA Student

You will need to register on-line through the CIOT website.

You must be registered as a student at least four months (by 31 December or 30 June) prior to sitting your first written examination. The Principles of Accounting, Law and the Professional Responsibilities & Ethics exams can be sat three weeks after registration. On registering with the CIOT you must register as either a CTA student or ACA CTA Joint Programme student.

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## Benefits of Membership of the CIOT

To qualify as a member of the CIOT you will need to complete:

- CTA Examinations
- Experience – three year's relevant professional experience

CIOT membership benefits include gaining the status and the right to describe yourself as a Chartered Tax Adviser, to use the designatory letters, 'CTA', and the status attached to membership of a leading professional body.

Membership allows access to a wide range of products and services, branch meetings and events, the opportunity to participate in the technical activities of the Institute, networking opportunities and more.

## Who is the CIOT?

The Chartered Institute of Taxation (CIOT) is the leading professional body in the United Kingdom concerned solely with taxation. The CTA is an international standard and our members and students work across all aspects of taxation, including direct and indirect taxes and duties and are supported by branches throughout the UK and around the world.

## CIOT Facts and Figures

- Over 18,000 members
- Over 4,000 students
- A wider family of students and colleagues, including our connected charity, the Association of Taxation Technicians (ATT), of more than 38,000 tax professionals
- 40 branches in the UK and around the world (Europe, USA, Australasia and Asia Pacific)
- CTA global brand is licensed to the Irish Taxation Institute and the Tax Institute, Australia



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