Restructuring the CTA qualification

General Features



23 April 2025

On 7 April 2025, the CIOT launched a 12 week consultation on proposed changes to the Chartered Tax Adviser (CTA) qualification. We summarise the proposals and seek your views!

Key Points

What is the issue?

CIOT is reviewing the CTA qualification to ensure that it keeps pace with change and is right for the tax adviser of the future.

What does it mean for me?

The CTA of the future will need different skills, such as in tax technology; CIOT would welcome comments from all stakeholders on its proposed changes.

What can I take away?

This is your chance to give your views and help to shape the CTA qualification. We look forward to hearing from you!

The CIOT is delighted to be in a position to seek views on proposed changes to the Chartered Tax Adviser (CTA) qualification.

On 7 April 2025, we launched a 12 week consultation, together with a draft CTA Qualification Handbook. These can be found on the CIOT website at: www.tax.org.uk/ctareview.

Get involved

The consultation will close at 5pm on 30 June 2025. Responses to the consultation can be emailed to ctareview@ciot.org.uk. We would appreciate it if detailed responses could be submitted via our online form (https://forms.office.com/e/UtnXS3z3ka) to assist with ease of analysis.

We would welcome views from our students, members, employers and other stakeholders; including consumers of taxation services, training providers, regulators and other institutions (such as HMRC) who may seek to rely on the CTA qualification and other interested parties.

We realise that responding to consultations means taking time out from your already busy schedules. We very much appreciate any time you can spare to give us your thoughts – we really do need your help to position the CTA for a successful future.

Please also share the consultation with your personal and professional contacts so that we get as broad a range of views as possible.

In the proposed new CTA Qualification Handbook, Jo Bello, Chair of the CIOT's Examinations Committee, sets out the context for change (see ***Why is the CTA qualification changing?***).

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WHY IS THE CTA QUALIFICATION CHANGING?



'Being a Chartered Tax Adviser is an exciting, if challenging, profession. It requires both breadth and depth of tax knowledge, experience and relevant skills. Over time, the required tax knowledge changes with annual (or more frequent!) fiscal events and developing case law. The requisite skills also change – for example, understanding technological capability is now vital in the UK economy, especially as Making Tax Digital and accounting systems become a more important part of compliance across taxes.

'For the CTA qualification to remain relevant and robust, it must keep pace with these changes. In October 2023, the CIOT Council embarked upon a review to determine how the CTA qualification should change to meet future needs, taking into account what the tax profession might look like in the next ten years.

'To identify the knowledge, skills and experience required of the future CTA, we have followed a rigorous and comprehensive process of evidence-gathering and consultation with key stakeholders, as well as considering educational trends, including reviewing how other professional qualifications are adapting to our changing external environment to develop the proposed new structure for the CTA qualification.

We thank those who have already volunteered significant hours of their own time and look forward to hearing your views on our proposals.'

Jo Bello
Chair of the CIOT's Examinations Committee

The objectives for change

We intend the revised CTA to retain our excellent standards, covering both broad tax knowledge and individual tax specialisms, as well as developing professional skills and an understanding of the wider landscape.

We are conscious that the CTA of the future needs to cater to a range of students – from those working in industry to various sizes of tax practice – whose needs might vary. We also need to consider that students take different routes to qualification – from direct CTA students and those advancing from the ATT qualification, to others moving into tax from accountancy or law. The new qualification is designed to provide inclusive, flexible and accessible routes to qualification for candidates from varying backgrounds.

Our detailed objectives and the proposed changes to meet them are summarised in the table at ***Figure 1***.

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FIGURE 1: THE OBJECTIVES FOR THE CTA QUALIFICATION REVIEW AND PROPOSED CHANGES

Objective	Proposal
Create a qualification which meets current and future market need, whilst ensuring that we maintain the high quality and standards expected from us.	Although changes are proposed to introduce staged progression into the qualification structure, the CTA will remain equivalent to a Level 7 qualification overall, retaining quality and standards. In addition, it is proposed to introduce a statement of Professional Skills and Competencies, which defines what a Chartered Tax Adviser is and can do. This statement will ensure that clients and those who rely on the CTA designation are clear about what can be expected from a qualified CTA.
Improve student outcomes by creating an incremental development of tax knowledge and skills.	To restructure the qualification over three academic levels (from the equivalent of Level 5 to Level 7), supporting students to succeed by building knowledge and skills in stages.
Create a more balanced approach to the development of knowledge and skills in the CTA qualification.	To introduce a skills-based paper at the equivalent of Level 6. This is designed to develop the student's ability to apply tax knowledge in practical situations before they sit our final Application and Professional Skills paper.
Include tax technology and dispute resolution into the syllabus and increase the assessment of ethics within the qualification.	Assessments in the new structure will include critically analysing outputs from AI. The new Level 6 equivalent skills paper will cover technology, dispute resolution and ethical practice as part of the overall tax landscape.
Ensure transparency and clarity in our approach to assessment through the provision of clear statements of expected learning outcomes and assessment criteria alongside the syllabus for each module.	The draft CTA qualification handbook provides a clear statement of requirements for each stage of the qualification, setting out the learning outcomes and assessment criteria for each module alongside the detailed syllabus requirements, to improve transparency in the CTA assessment process.

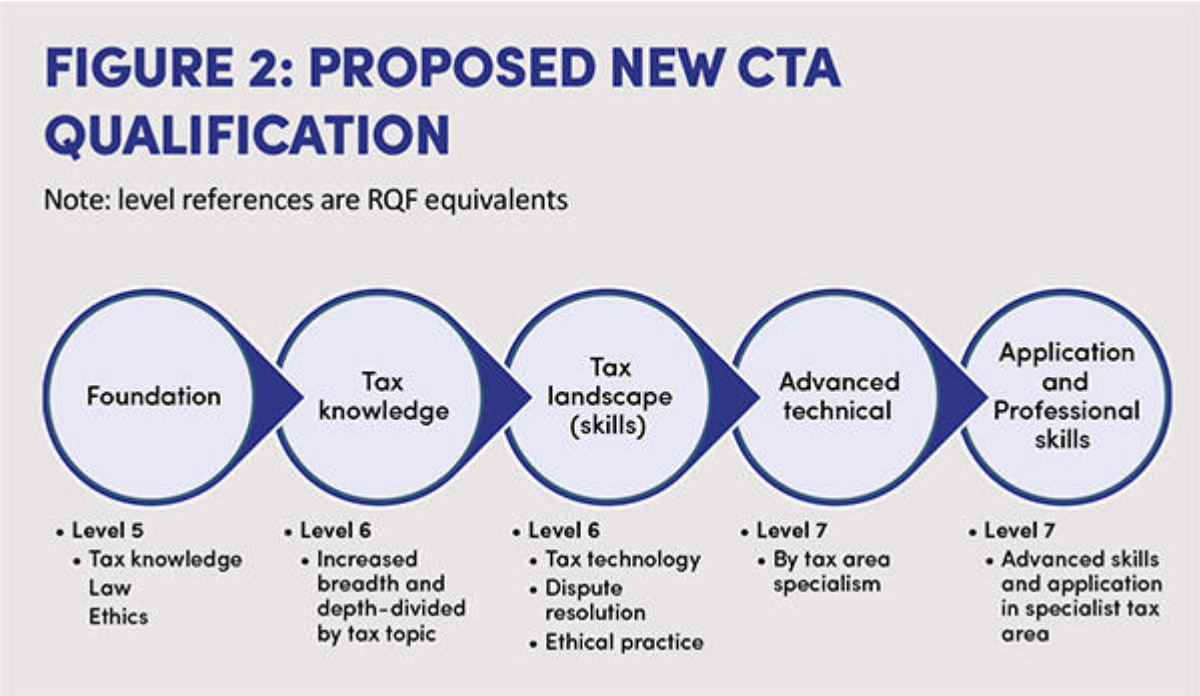
Outline structure of the new CTA qualification

The staged progression of the proposed new CTA qualification has been designed to improve student outcomes. The CTA is not an Ofqual-regulated qualification, but the progression has been developed using the equivalent of Level 5 to Level 7 on the Regulated Qualifications' Framework (RQF) (see tinyurl.com/3ytpktmt).

To give an idea of what this means, A-levels are set at Level 3 and a Bachelor's degree is Level 6. Note that Scotland follows the Scottish Credit and Qualifications Framework, which uses a different grading structure – a Bachelor's degree under the SCQF is their Level 9.

The proposed CTA qualification stages are set out below.

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Foundation stage (equivalent to RQF Level 5)

This stage of the qualification is designed to provide those students who start the CTA qualification without any prior knowledge of taxation with a broad introduction to the subject.

Technical Knowledge stage (equivalent to RQF Level 6)

This stage is designed to provide a bridge between the general introduction to taxation and specialist areas of taxation. The modules are based on areas of tax rather than tax specialisations for this stage of the qualification and it is proposed that there are six options:

1. Income Tax and National Insurance (compulsory)
   Plus five further options, from which the CTA student must sit four:
2. Inheritance Tax, Trusts and Estates;
3. Chargeable Gains and Stamp Taxes;
4. Corporate Tax;
5. VAT; and
6. Other Indirect Taxes

Tax Landscape: Skills (equivalent to RQF Level 6)

The CIOT is proposing the introduction of this module to improve student understanding of tax in context, including the use of technology, ethical dilemmas and dispute resolution, as well as developing the ability to apply tax knowledge in practical settings.

Advisory stage (equivalent to RQF Level 7)

The proposed new qualification retains the Level 7 equivalency through its final Advisory stage. To balance the qualification and to ensure that the requirements are not significantly different from the current CTA qualification in relation to overall study and assessment requirements, there are two components to this stage:

- Advanced Technical paper; and
- Application and Professional Skills.

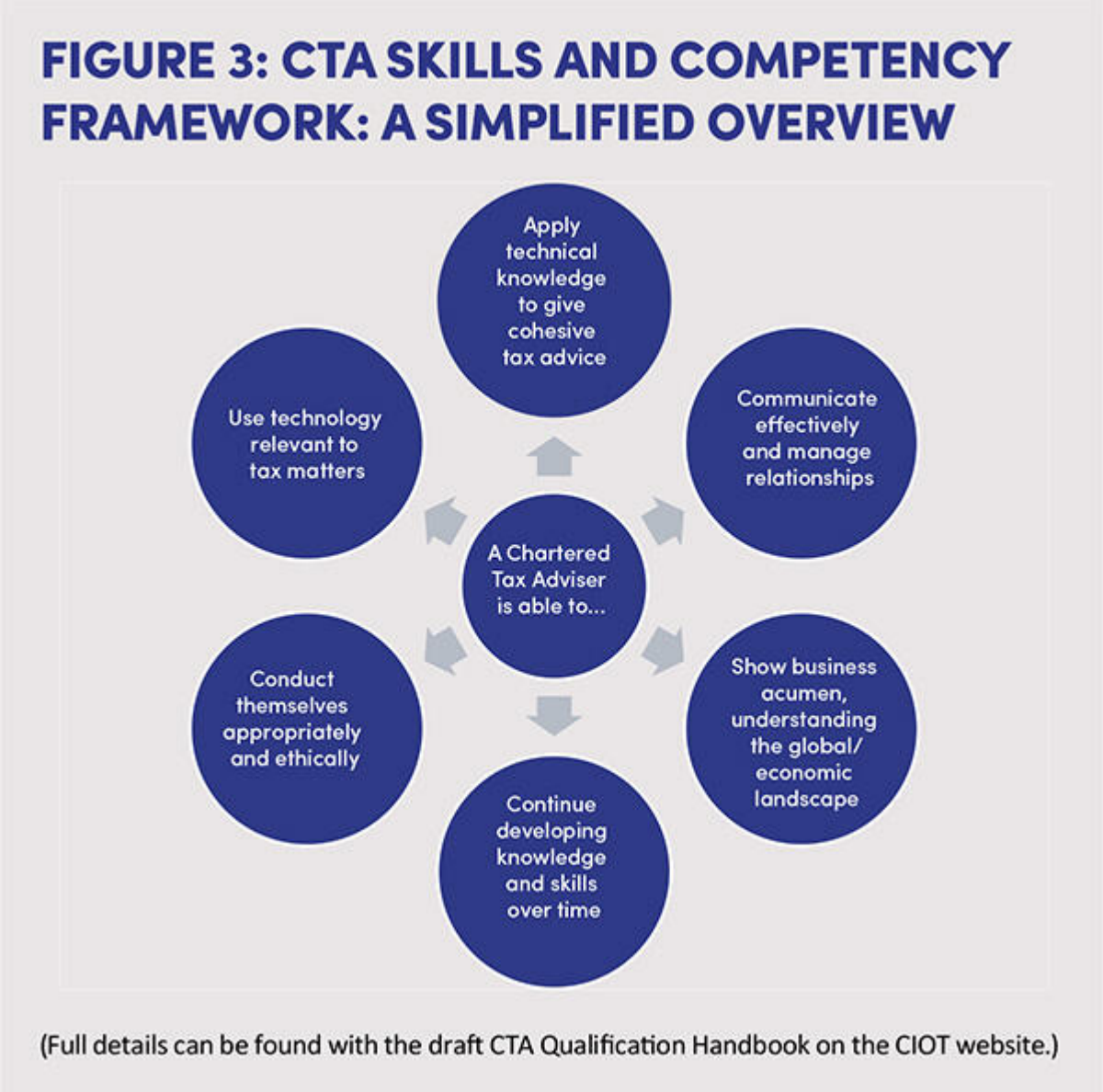
Students will choose one specialism and sit each paper within that specialism. The proposed specialisms are:

- Taxation of Individuals;
- Inheritance Tax, Trusts and Estates;
- Taxation of OMBs;
- Taxation of Larger Companies and Groups; and
- Indirect Taxation.

Skills and Competency Framework

The new CTA qualification is supported by a Skills and Competency Framework, a simplified version of which can be found at ***Figure 3***. ***CTA Skills and Competency Framework***. Full details are included in the draft Qualification Handbook, published alongside the consultation.

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The detailed version of the framework is designed to ensure that the necessary skills and competencies required at the point of qualification as a CTA are identified and assessed, as well as providing a framework to support lifelong learning as a tax

professional.

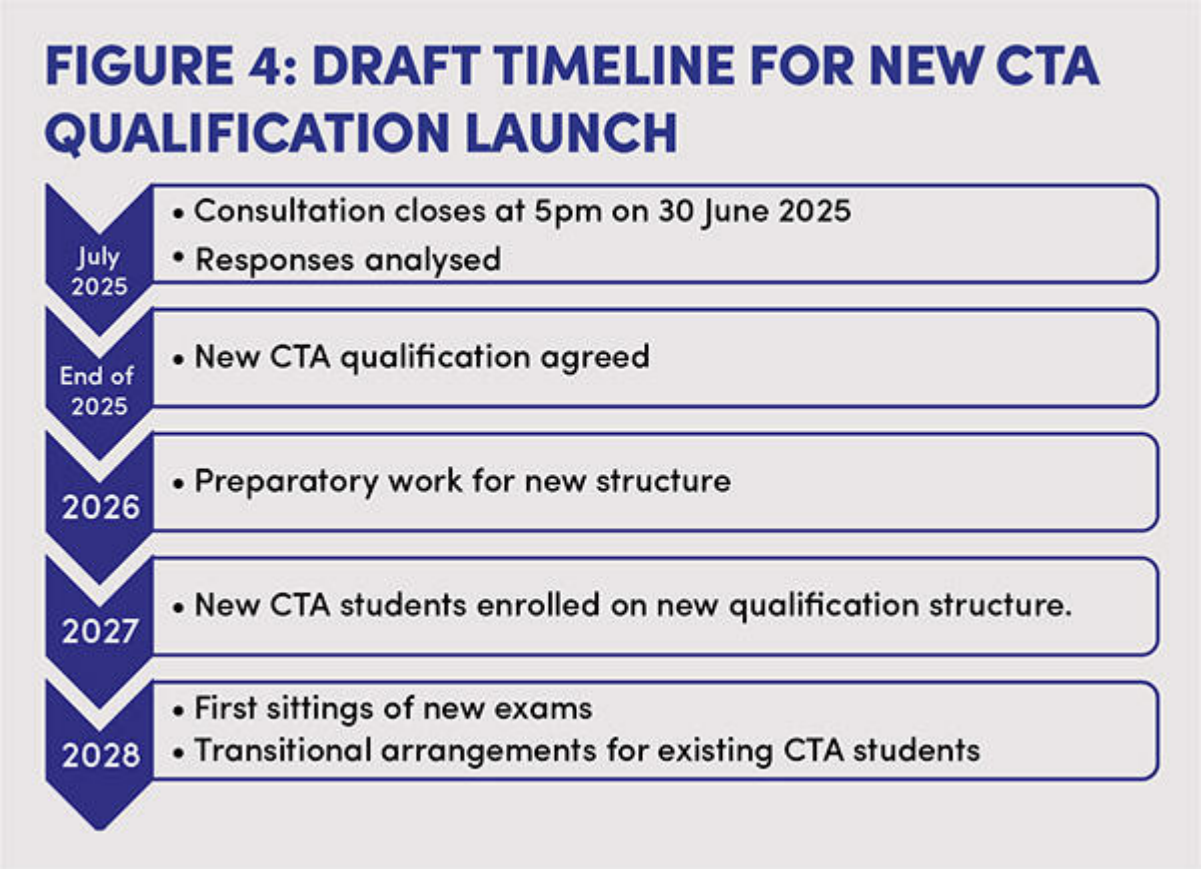
The skills assessed in the qualification will be mapped to the framework and other essential day-one skills will be assessed in the workplace and recorded in a light-touch training log. Other skills within the framework are aspirational in nature and will provide a point of reference for qualified CTAs to plan continuing professional development.

When is it changing?

Making significant changes to a qualification takes time. After the consultation closes, we will analyse the responses and make any necessary alterations before agreeing the final structure. Further behind-the-scenes work then needs to be done to prepare the new examinations and for the tutorial bodies to put together study materials etc following the new structure.

All being well, we hope to launch the new CTA in 2027, with the first examination sittings to be held in May 2028. Transitional arrangements will be put in place for those already studying. The proposed timeline is summarised in ***Figure 4. Draft timeline*****.**

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Please do get involved – remember, the consultation closes at 5pm on 30 June 2025. Any contribution is welcome, however brief or detailed!

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