CIOT and ATT students: Reasonable Adjustments and Access Arrangements

Briefings



23 September 2025

ATT students can apply for Reasonable Adjustments and Access Arrangements in their ATT tax exams.

The normal time frame to apply is six weeks prior to exam week. Students can also apply for special consideration if they feel their performance was affected by serious personal circumstances or technical issues during the exam, and must apply within two weeks of sitting an exam. Information can be found at tinyurl.com/33cb89na

CTA students can apply for alternative arrangements in their CTA tax exam to help them with personal circumstances or additional needs. The deadline to apply is six weeks before the first CTA tax exam, and information can be found at www.tax.org.uk/extratime. CTA students can also apply for special consideration if they feel their performance was affected by serious personal circumstances or technical issues during the exam. Students must apply within two weeks of sitting an

exam. Information can be found at tinyurl.com/nsvneppw