

CTA qualification changes: transitional arrangements

Briefings

November 2026



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In January's edition of Tax Adviser, ['The new CTA qualification: changes from 2028'](#), we set out the headline changes to the CTA qualification that will be introduced for new registrants from 1 September 2027 and examined from 2028. The CTA qualification will move to a more modular structure designed to support clearer progression.

We are now able to set out what these changes will mean in practice for those already part way through their CTA studies.

A reminder: what is changing in 2028

From the May 2028 examination sitting, the CTA qualification will move to a staged structure. Candidates will complete a Foundation stage comprising three knowledge

papers in subjects connected with tax (ethics, law and accounting), a Foundation tax paper, five Tax Knowledge modules (with Income Tax and NIC being mandatory), a Tax Landscape skills paper, one Advanced Technical paper and one Application and Professional Skills paper.

Transitional arrangements: an overview

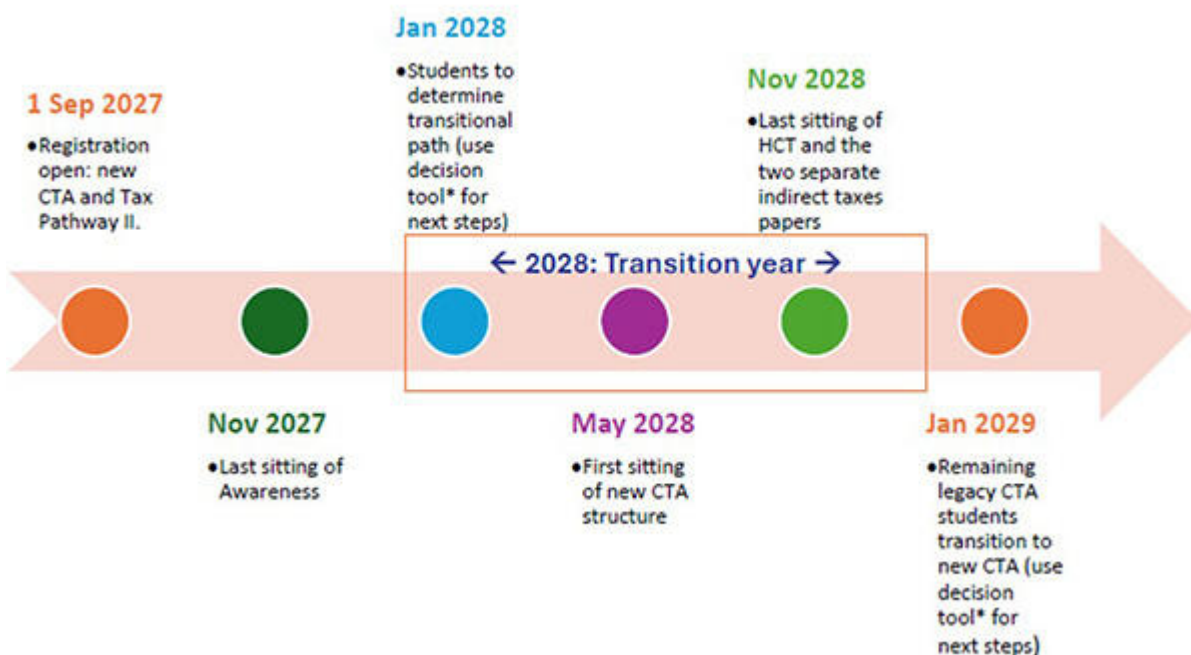
The CIOT's policy is to transition CTA students from the legacy CTA qualification (those registering as students before 1 September 2027) to the new CTA qualification by the end of 2028.

The transition will take place in two stages, designed to minimise disruption while maintaining assessment integrity.

The Transitional Rules document can be found on the CIOT website at: www.tax.org.uk/cta-qualification-transitional-rules. It is accompanied by a decision tool to help students identify their route through the changes (for guidance only).

Summary timeline for transition

Image



*Decision tool available on the CIOT website: www.tax.org.uk/cta-qualification-transitional-rules

Stage One: January 2028

The transition period will start after the results from the November 2027 exam session have been released.

Stage One will ensure that students who have registered for the legacy qualification and who have already made progress in the Advanced stage (Advanced Technical and/or Application and Professional Skills papers) have an opportunity to complete the CTA qualification during the transitional year.

In overview:

- Candidates who have not progressed beyond the ethics, law and accounting papers will need to follow the new CTA qualification.
- Candidates who have passed the Awareness paper (with or without ethics, law and accounting) will also need to follow the new qualification but will receive appropriate recognition for prior learning.
- Candidates who have passed at least one Advanced paper will be allowed to remain on the existing CTA qualification during 2028. These candidates will have two further sittings to complete their remaining legacy papers (May and November 2028).

Existing students needing to transition in January 2028 are advised to identify their route through the changes by using our published [Transitional Rules document](#).

Stage Two: transition at the end of 2028

Those candidates who have not completed the existing CTA qualification at the end of the transitional year will transition fully to the new CTA qualification. These students should identify their next steps towards becoming CTA qualified following the publication of the November 2028 exam results in January 2029.

Details of the requirements at this stage, depending on what the student has completed, are included in our Transitional Rules document. This document also sets out the position for Human Capital Taxes and Indirect Taxes students, as the relevant Advanced Technical papers will no longer be available from 2029 onwards.

Arrangements for other pathways

Joint Programme students: A new route for the CA-CTA and ACA-CTA Joint Programmes has already been introduced. Joint programme students will see no further changes to their pathway, apart from the discontinuance of some Advanced Technical papers at the end of 2028 and some syllabus changes to the advanced papers.

ATT-CTA Tax Pathway candidates: A new route, Tax Pathway II, has been designed to work with the new CTA qualification and is available for new registrations from 1 September 2027.

The examination structure for Tax Pathway II, is:

Image



The Transitional Rules document gives more information on how the CTA can be completed for those following the legacy ATT-CTA Tax Pathway.