

The Joint Programme

CIOT Choices



CHOOSE ONE SPECIALISM PAPER

TAXATION OF MAJOR CORPORATES

Taxation of Major Corporates

TAXATION OF OWNER-MANAGED BUSINESSES

Taxation of Owner-Managed Businesses

INDIRECT TAX

Domestic Indirect Taxation

COMPULSORY

Professional Responsibilities & Ethics

COMPULSORY COMPUTER BASED EXAMINATION

Taxation of Individuals

Taxation of Owner-Managed Businesses

Inheritance Tax, Trusts & Estates

Taxation of Major Corporates

Human Capital Taxes

Domestic Indirect Taxation

Cross-Border Indirect Taxation

CTA ADVANCED TECHNICAL

Taxation of Individuals

Taxation of Larger Companies and Groups

Inheritance Tax, Trusts & Estates

Taxation of Owner-Managed Businesses

VAT & Other Indirect Taxes

Human Capital Taxes

CTA APPLICATION AND PROFESSIONAL SKILLS

Module 2.09 – Advanced International Taxation Option – United Kingdom

Module 2.09 – Advanced International Taxation Option – United States

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CHOOSE ONE PAPER

CTA Examinations

You are required to complete two CTA written papers and one Computer Based Examination.

You first choose one of the three specialism papers. This will affect the options available for the second written paper.

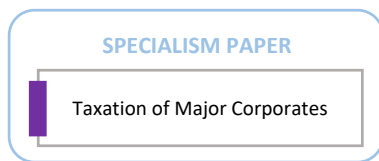
The second written paper is one from the list on the left. (Excluding the Specialist paper you have already taken.)

Indirect Taxation Route

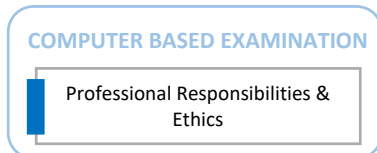
You must choose either Cross-Border Indirect Taxation, or the Application and Professional Skills Study: VAT & Other Indirect Taxes.

You may choose a CTA Application and Professional Skills paper with the same topic as your specialism paper.

Example One: Taxation of Major Corporates Route



As I have chosen the Taxation of Major Corporates Route my specialism paper is the Taxation of Major Corporates paper. Once I have attempted this paper, and if I have completed the ICAEW ACA Certificate and Professional levels, then I can begin my ACA Advanced Level modules.



Before I can book my final CTA written paper I need to pass my Professional Responsibilities & Ethics Computer Based Examination.



For my final CTA written paper, I can choose any paper except for the CTA Advisory paper: Taxation of Major Corporates as this was my specialism paper. I decide to sit the CTA Advanced Technical paper: Taxation of Owner-Managed Businesses.

Once I have passed these three examinations I am CTA exam qualified. If I have completed the ACA examinations and meet the CIOT membership experience requirement, I would be eligible to apply for membership of the CIOT.



Example Two – Indirect Taxation Route

As I have chosen the Indirect Taxation Route my specialism paper is the VAT on Domestic Indirect Taxation paper. Once I have attempted this paper, and if I have completed the ICAEW ACA Certificate and Professional levels, then I can begin my ACA Advanced Level modules.

Before I can book my final CTA written paper I need to pass my Professional Responsibilities & Ethics Computer Based Examination.

For my final CTA written paper, I have two choices as I am on the Indirect Route. I must decide between the CTA Advanced Technical examination: Cross-Border Indirect Taxation, or the CTA Application and Professional Skills Case Study: VAT & other Indirect Taxes. I choose the Application and Professional Skills Paper.

Once I have passed these three examinations I am CTA exam qualified. If I have completed the ACA examinations and meet the CIOT membership experience requirement, I would be eligible to apply for membership of the CIOT.

