

# HOW TO BECOME AN ICAS CHARTERED ACCOUNTANT (CA) AND A CHARTERED TAX ADVISER (CTA)



## CA CTA JOINT PROGRAMME

ICAS is delighted to work in partnership with CIOT to bring together two high quality designations. Students can study towards two prestigious qualifications in accountancy and tax. The joint programme allows Students to specialise in one of two areas of tax:

- Taxation of Owner-Managed Businesses
- Taxation of Major Corporates

The programme allows Students to fast track their CA and CTA studies, achieving their designatory letters in three to four years by combining the CA and CTA study routes, providing exam exemptions where relevant.

## THE BENEFITS

The main benefits of the joint programme to both Students and employers is the reduction in study time, letting Students qualify earlier and reducing overall costs. The exemptions available will ensure that Students will still cover the full CA and CTA syllabus but with a reduction in overlap when compared to sitting the qualifications individually.

Two qualifications achieved in one joint programme:

- reduced time
- reduced costs
- reduced syllabus overlap
- become a specialist in tax and accountancy
- become dual qualified in three to four years.

## JOINT PROGRAMME STRUCTURE

Students must complete all course requirements and pass all of the exams as well as the relevant practical experience components of both the CA and CTA qualifications. The CTA structure allows Students to specialise from a wide range of areas. Once successfully completed, Students will be eligible to apply for membership of both ICAS and CIOT.

**FURTHER INFORMATION**  
For further information on the joint programme visit:  
[icas.com/ctaqualification](http://icas.com/ctaqualification)  
Email: [students@icas.com](mailto:students@icas.com)



# CA CTA JOINT PROGRAMME

### ONE

Complete, or be exempt from, six compulsory ICAS courses and exams:

#### TEST OF COMPETENCE

Assurance and Reporting  
Business Acumen  
Finance  
Financial Accounting  
Management Information and Technology  
Principles of Taxation

Unless exempt from Principles of Taxation CTA students will also need to successfully complete an assessed two day enhanced business taxation programme (POT+) prior to starting stage 3.

### TWO

Complete four compulsory ICAS courses and exams:

#### TEST OF PROFESSIONAL SKILLS

Assurance and Data  
Financial Reporting  
Risk and Technology\*  
Strategic Finance and Modelling

\*Risk & Technology can be sat after the initial CTA Advanced Technical Paper. All four ICAS TPS papers must be passed before moving on to TPE.

### THREE

Choose an initial CTA Advanced Technical Paper and register with CIOT:

#### ROUTE 1

Taxation of Owner-Managed Businesses

#### ROUTE 2

Taxation of Major Corporates

Exams available May and November. Students need to pass the first CTA paper to be eligible for stage 4.

### FOUR

All specialisms to complete two compulsory ICAS courses and exams:

#### TEST OF PROFESSIONAL EXPERTISE

Case Study  
Public Trust and Ethics

CTA students need to complete a one day 'Bridge to TPE' programme.

### FIVE

All specialisms to complete compulsory CTA examination:

#### PROFESSIONAL RESPONSIBILITIES AND ETHICS

Students need to pass this before entering for the final CTA written paper.

### SIX

All routes to choose one CTA paper from the three tables shown below: (this cannot be the same Advanced Technical Paper chosen at point three on diagram)

#### ADVANCED TECHNICAL

Taxation of Individuals  
Inheritance Tax, Trusts & Estates  
Taxation of Owner-Managed Businesses  
Domestic Indirect Taxation  
Taxation of Major Corporates  
Cross-Border Indirect Taxation  
Human Capital Taxes

Exams available May and November.

#### APPLICATION AND PROFESSIONAL SKILLS (APS)

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

#### ADIT

Paper 2.09 – United Kingdom  
Paper 2.10 – United States

Exams available June and December.

## PLEASE NOTE:

You must be registered as a CIOT student at least four months before you intend to sit the exam.

## REGISTRATION DEADLINES

For the May exam session: you must register as a CIOT student by the last day of December.  
For the November exam session: you must register as a CIOT student by the last day of June.

## EXAM ENTRY DEADLINES

CIOT's closing date for the May exam is the last day of February.  
CIOT's closing date for the November exam is the last day of August.