CA CTA Joint Programme

How to become an ICAS Chartered Accountant (CA) and a Chartered Tax Advisor (CTA)

CA CTA Joint Programme

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

- Owner-managed businesses
- Major corporates
- Indirect taxation

The programme allows students to fast track their CA and CTA studies, achieving their designatory letters in as little as three 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 within 3 years

FURTHER INFORMATION

For further information on the joint programme:

Visit: icas.com/ctaqualification
Email: channels@icas.com

The joint programme will be available from Autumn 2019.
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.

**JOINT PROGRAMME STRUCTURE**

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

1. **All specialisms to complete two compulsory ICAS courses and exams:**

2. **All specialisms to complete two compulsory ICAS courses and exams:**

3. **All specialisms to complete two compulsory ICAS courses and exams:**

4. **All routes to choose one CTA paper from the tables below:**
   - (this cannot be the same as your specialist paper)

**Exams available**
- June and December

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

6. **All routes to choose one CTA paper from the tables below:**

**TEST OF COMPETENCE**
- Principles of Taxation
- Business Acumen
- Finance
- Principles of Auditing and Reporting
- Financial Accounting
- Business Law

**ROUTE 1**
- Owner-Managed Businesses

**ROUTE 2**
- Taxation of Major Corporates

**ROUTE 3**
- Indirect Taxation

**ADVANCED TECHNICAL**
- Students need to pass this before entering for the final CTA written paper
- Exams available June and December

**APPLICATION AND PROFESSIONAL SKILLS (APS)**
- Exams available May and November

**APPLICATION AND PROFESSIONAL SKILLS (APS)**
- 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

**TEST OF PROFESSIONAL SKILLS**
- Audit and Business Systems
- Advanced Finance
- Financial Reporting

**TEST OF PROFESSIONAL EXPERTISE**
- Case Study
- Business Ethics & Public Trust

**PROFESSIONAL RESPONSIBILITIES AND ETHICS**
- Paper 2.09 – United Kingdom
- Paper 2.10 – United States

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- 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

**FINANCIAL REPORTING**
- Financial Accounting
- Business Law