

Deferrals Policy

Fees are payable in respect of the examination sitting booked. This entitles you to material, tutor support and online services access for the sitting booked, as described in the relevant sections for each course. You are also entitled to submit practice exams for marking and these will be marked in accordance with our normal marking policy.

Deferrals with no change of Finance Act

If you wish to defer your examination attempt to a later examination sitting where there is not a change of Finance Act you will not be entitled to further tutor support, online Academy access or marking of practice/pre revision mock examinations UNLESS you comply with the following conditions:

- a) this is the first deferral of this particular paper for which there was no change of Finance Act;
- b) for ATT and CTA courses, you notify us in writing prior to 1 April immediately preceding the examination sitting booked (if your current exam sitting is May) or 1 October immediately preceding the examination sitting booked (if your current exam sitting is November);
- c) for ADIT courses, you notify us in writing prior to 1 May immediately preceding the examination sitting booked (if your current exam sitting is June) or 1 November immediately preceding the examination sitting booked (if your current exam sitting is December);
- d) you pay us a fee of £10 plus VAT per paper deferred to cover our administration costs;
- e) Your current invoice has been paid in full.

If you are booked onto the Guaranteed Pass Scheme (GPS) and there are courses being run after the date you inform us of your deferral which you have not already attended, you will be entitled to attend the equivalent courses for the next examination sitting. You will still qualify under the GPS providing this is your first deferral for this paper and you satisfy all of the other conditions of the scheme.

Deferrals with a change of Finance Act

If you wish to defer your examination attempt to a later examination sitting where there is a change of Finance Act you will not be entitled under your current contract to updated material, further tutor support, or online marking of practice/pre revision mock examinations UNLESS you comply with the following conditions:

- a) this is the first deferral of this particular paper for which there was a change of Finance Act;

- b) for ATT and CTA courses, you notify us in writing prior to 1 October immediately preceding the examination sitting booked (if your current exam sitting is November) or 1 April immediately preceding the examination sitting booked (if your current exam sitting is May);
- c) for ADIT courses, you notify us in writing prior to 1 November immediately preceding the examination sitting booked (if your current exam sitting is December) or 1 May immediately preceding the examination sitting booked (if your current exam sitting is June);
- d) you pay us a fee of 50% of the relevant correspondence course fee plus VAT per paper for which you wish to defer. Access will then be given to the updated material online and, if you are enrolled on Distance Learning we will also supply you with a full new set of correspondence material;
- e) the new sitting covers a Finance Act for the year immediately following that covered in the examination sitting originally booked;
- f) your current invoice has been paid in full.

If you are booked onto the GPS and there are courses being run after the date you inform us of your deferral which you have not already attended, you will be entitled to attend the equivalent courses for the next examination sitting. You will still qualify under the GPS providing this is your first deferral for this paper and you satisfy all of the other conditions of the scheme.

Subsequent deferrals

Subsequent deferrals will be at full price unless agreed otherwise.

Guaranteed Pass Scheme

You will be allowed one deferral and still be eligible for the Guaranteed Pass Scheme. All deferrals must be in accordance with the above deferral policy.



Jonathan Scriven

Director of Tax Markets