



IfATE

Shaping skills training

Standard Draft Preview

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Standard in development
L7: Chartered Tax Advisor
Version 0.0

Title of occupation

Chartered Tax Advisor

UOS reference number

ST1459

Core and options

No

Level of occupation

Level 7

Occupational maps data

Route: Legal, finance and accounting

Pathway: Accountancy

Cluster: Professional accountant

Typical duration of apprenticeship

36 months

Degree apprenticeship

non-degree qualification

Target date for approval

31/03/2025

Resubmission

No

Would your proposed apprenticeship standard replace an existing framework?

No

Does professional recognition exist for the occupation?

Yes

Regulated occupation

Is this a statutory regulated occupation?

Yes

Name of regulator body

Chartered Institute of Taxation (CIOT)

Occupation summary

This occupation is found in professional firms in accountancy or law, commercial organisations and the public sector such as local authorities and central government. All organisations and individuals that are liable to taxation may interact with people in this occupation where they require advice on their taxation position.

The broad purpose of the occupation is to help organisations and individuals achieve their financial goals and comply with the tax requirements in the UK and potentially internationally. Chartered Taxation Advisors may specialise in a particular branch of taxation. These could advise companies on corporate taxes. They may advise businesses on income tax, VAT and other indirect taxes or employment tax. They may specialise in particular aspects of tax reliefs such as Research and Development, international tax or capital allowances. If specialising in helping individuals they may become a personal tax specialist. They may advise on tax efficient wealth management, capital gains tax and inheritance tax. They may work as a tax adviser on their own or with a professional firm. They may work in local authorities or public bodies such as the NHS working on employment taxes and VAT. They may work in estates planning alongside lawyers to ensure an efficient and smooth transfer of assets between generations.

In their daily work, an employee in this occupation interacts with stakeholders such as clients or internal teams within an organisation. They also work closely with His Majesty's Revenue and Customs (HMRC) to ensure that tax obligations are met and queries raised or resolved in a timely way. They may interact with other public bodies such as Land Registry depending on the taxes concerned. They may also interact with financial institutions, legal teams and the courts and tribunals system.

An employee in this occupation will be responsible for interpreting and explaining current and new tax legislation to non-technical stakeholders such as clients or leaders and managers within an organisation. They keep up to date with changes, looking for new ways to effectively apply new legislation and scanning for risks and opportunities for their stakeholders. Chartered Taxation Advisors are highly focused on meeting deadlines to ensure that taxation returns are made on time and accurately. They analyse data in real time and may interact with real time tax dashboards and visualisation techniques to evaluate and explain opportunities to stakeholders.

Typical job titles



Are there any statutory/regulatory or other typical entry requirements?

No

Occupation duties

DUTY	KSBS
<p>Duty 1 take instructions from stakeholders, gather an understanding of stakeholder need and explain the risks and benefits of options available and proposed next steps.</p>	<p>K1 K2 K3 K5 K7 K8 K9 K10 K17 S1 S2 S4 S5 S8 S9 S10 S13 S14 S23 S24 S25 B1</p>
<p>Duty 2 undertake all taxation activities within the professional codes and ethics of the relevant professional body.</p>	<p>K2 K3 K5 K8 K9 K10 K13 K14 K15 K16 S1 S2 S4 S9 S17 S21 S23 S24 B1 B3 B4 B9</p>
<p>Duty 3 manage implement and monitor taxation activities and strategies.</p>	<p>K1 K2 K3 K5 S1 B1 B9</p>
<p>Duty 4 ensure that taxation records, returns, calculations and schedules comply with laws and regulations relevant to the appropriate taxation regime and jurisdiction.</p>	<p>K1 K2 K3 K5 S1 S4 S8 S21 S24 B1 B9</p>
<p>Duty 5 maintain records of taxation and related activity undertaken to form an evidence trail and support collaborative working.</p>	<p>K1 K3 K4 K5 K8 S1 S4 S8 S21 B1 B9</p>
<p>Duty 6 research technical taxation topics, to inform advice, using recognised resources such as legislation, accounting standards, government manuals and guidance.</p>	<p>K1 K3 K4 K5 K6 K18 S1 S4 S5 S6 S7 S8 S11 S21 S24 B1 B3 B9</p>
<p>Duty 7 review and analyse documents and data to identify key facts and evidence and form judgements on the quality of evidence and any gaps or contradictions.</p>	<p>K1 K3 K4 K5 K6 K7 K12 S1 S4 S5 S6 S7 S8 S11 S12 S21 S22 S23 S24 B1</p>
<p>Duty 8 carry out taxation tasks with reference to the wider context and provide insight and recommendations to add value to the stakeholders</p>	<p>K1 K2 K3 K4 K5 K7 K12 K17 K18</p>

<p>tax position. For example, scheduling of key transactions, changes in tax treatments of specific activities, due diligence, value for money or value added approaches to tax strategies.</p>	<p>S1 S2 S4 S5 S6 S7 S8 S11 S12 S23 S24</p> <p>B1 B3 B9</p>
<p>Duty 9 make decisions in legal matters based on legal principles or the rule of law and within all legal and regulatory requirements.</p>	<p>K1 K2 K3 K4 K5 K7</p> <p>S1 S2 S4 S5 S6 S7 S8 S10 S11 S12 S23 S24</p> <p>B1 B3 B9</p>
<p>Duty 10 manage stakeholder exposure to current and future tax risk and implement internal checks and controls relevant to the organisational needs of the role.</p>	<p>K1 K2 K3 K4 K5 K7 K8 K18</p> <p>S1 S2 S4 S5 S8 S9 S10 S15 S19 S23 S24</p> <p>B1 B7 B9</p>
<p>Duty 11 represent stakeholders in dealings and negotiations with tax authorities using appropriate communication skills and techniques.</p>	<p>K1 K5 K7 K8 K9</p> <p>S1 S2 S4 S8 S9 S10 S14 S15 S16 S17 S19 S23 S24</p> <p>B1 B9</p>
<p>Duty 12 liaise with stakeholders on taxation queries, engaging in problem identification, generating options for resolution and escalating matters that are outside of remit.</p>	<p>K1 K2 K3 K4 K5 K8 K9 K10 K18</p> <p>S1 S2 S4 S5 S7 S8 S9 S10 S12 S14 S15 S16 S17 S19 S23 S24 S29</p> <p>B1 B7 B9</p>
<p>Duty 13 provide ethical tax advice to stakeholders appropriate to their circumstances and objectives.</p>	<p>K1 K3 K4 K5 K7 K8 K10 K13 K14 K15 K16 K18</p> <p>S1 S2 S4 S5 S6 S7 S8 S9 S10 S11 S12 S15 S16 S17 S19 S23 S24 S29</p> <p>B1 B3 B4 B9</p>
<p>Duty 14 undertake risk and compliance activities regarding anti-money laundering regulations and due diligence and ensure compliance.</p>	<p>K1 K2 K4 K5 K7</p> <p>S1 S2 S4 S8 S23</p> <p>B1 B4</p>

<p>Duty 15 use digital tools to analyse financial and non-financial information, explore options, manage performance and support decision-making.</p>	<p>K5 K7 K11 K12 K16 S7 S21 S22</p>
<p>Duty 16 interpret financial and taxation information and data to provide appropriate advice for stakeholders.</p>	<p>K4 K5 K6 K7 S1 S2 S4 S5 S7 S8 S9 S10 S11 S17 S22 S23 S24 S29 B1</p>
<p>Duty 17 use digital technology safely and securely in taxation activities to prepare financial and non-financial information to support taxation reporting and returns. For example, HMRC self assessment systems, taxation reports and schedules</p>	<p>K4 K5 K7 K11 K16 S1 S7 S21 S22</p>
<p>Duty 18 communicate reliable taxation information and technical advice to stakeholders tailoring the channel and language appropriate to stakeholder needs.</p>	<p>K1 K3 K4 K5 K8 K9 K10 K12 S1 S2 S4 S7 S8 S9 S10 S11 S12 S14 S15 S16 S17 S22 S23 S29 B4 B8</p>
<p>Duty 19 develop stakeholder relationships and maintain them to the benefit of the organisation.</p>	<p>K3 K4 K5 K8 K9 K10 S1 S2 S4 S7 S8 S9 S10 S12 S14 S15 S16 S17 S19 S23 S25 S26 S27 S28 S29 B1 B7 B8</p>
<p>Duty 20 manage workloads, keeping to deadlines to ensure prioritisation and Key Performance Indicators are met or flagged as a cause for concern.</p>	<p>K5 S1 S2 S3 S7 S19 S20 S25 B7</p>
<p>Duty 21 collaborate with technical and non-technical stakeholders and colleagues to achieve results as part of a team.</p>	<p>K1 K4 K5 K7 K8 K9 K10 S1 S2 S4 S5 S7 S8 S9 S10 S12 S14 S15 S17 S23 S24 S25 S26 S27 S28 S29 S30 B1 B7 B8</p>

<p>Duty 22 take ownership of taxation projects to ensure delivery of quality outputs within agreed timelines.</p>	<p>K5 K7 K18</p> <p>S1 S2 S3 S5 S8 S18 S19 S20 S25 S28 S29</p> <p>B1 B2 B7 B8</p>
<p>Duty 23 provide leadership to colleagues to support delivery of organisational objectives.</p>	<p>K5 K8 K9 K10</p> <p>S1 S3 S8 S14 S16 S17 S23 S25 S26 S28 S29 S30</p> <p>B5 B7 B8</p>
<p>Duty 24 undertake continuous development in line with professional body requirements to stay up to date with developments in taxation as relevant to the specialism and role.</p>	<p>K1 K5 K10 K13 K14 K15 K16 K17 K18 K19</p> <p>S1 S4 S8 S28 S29 S30 S31</p> <p>B2 B6 B8</p>

KSBs

Knowledge

K1: Financial and management accounting principles used in the planning, decision making, implementation and control of strategic taxation options.

K2: Principles of risk assessment, risk management and approaches to selecting the best actions for progressing tax matters. Including identification of potential vulnerabilities that could lead to issues such as internal fraud or money laundering.

K3: Principles of strategic tax planning, this may include sustainable decision making and change management.

K4: Financial, taxation and business reporting to relevant stakeholders. This may include reports dealing with tax liabilities, tax planning, or compliance issues including how the tax specific issues fit within the wider client context.

K5: Legislation, standards and principles that apply to taxation in line with the specialism, role and the operating environment. This may include accounting standards, taxation legislation, legal requirements, and organisational principles.

K6: Approaches to research and information gathering including identification and selection of trusted sources and documentation.

K7: Approaches to problem solving, analytical techniques and synthesis, including the use of digital tools.

K8: Approaches to stakeholder identification and stakeholder management including the significance of external and internal stakeholders to organisations.

K9: Approaches to communication, including use of clear language and the most appropriate media to communicate with different stakeholders.

K10: Emotional intelligence in communications with others, including respect for Equality, Diversity, Inclusion and vulnerability.

K11: Digital technologies within a taxation environment.

K12: Principles of data analytics and data visualisations within a taxation environment.

K13: The principles of ethical and professional frameworks and their relevance for tax service delivery.

K14: The ethical issues and obligations applying to the provision of tax services, including legal rules and regulations, organisational policies and the Chartered Institute of Taxation's (CIOT) Member Rules.

K15: The principles of legal and regulatory liabilities with regards to clients to ensure compliance with all professional obligations, for example, the provision of ethical advice in the best interests of the client and Anti-Money Laundering obligations.

K16: Legal requirements and ethical challenges relating to the use of technology in the tax sector, including risks to confidentiality of data, vulnerabilities to cyber threats and defensive measures.

K17: The wider tax professional landscape including the role of a tax adviser; the requirement to be aware of changes in the political and legal landscape, tax technology, and tax practice; and the role of tax authorities and professional bodies.

K18: Approaches to identifying how changes in the tax landscape might be implemented in practice.

K19: Strategies for professional development to ensure ongoing competence and good practice, including identification of needs, reflection, evaluation, emotional intelligence, and recognition of emotions and vulnerabilities in others.

Skills

S1: Prepare, analyse and interpret a stakeholder's tax information for compliance and advisory purposes by establishing the stakeholder's existing position, needs and expectations and identifying needs that they may not recognise, utilising specialist expertise as required.

S2: Identify tax risks and approaches to risk management and control in providing assurance to stakeholders.

S3: Set key strategic and operational objectives and measure performance against those objectives.

S4: Interpret and apply appropriate legislation, standards and principles. This may include accounting standards, taxation legislation, legal requirements, ethical codes and internal principles.

S5: Gather and evaluate information and data from a range of sources, considering multiple stakeholder perspectives and operational environments in order to make clear and justifiable recommendations to support sustainable decision making.

S6: Undertake independent research in the areas of tax specialism using standard tax resources and use professional scepticism to identify and select the most appropriate source.

S7: Collate research including, where appropriate, case law, legal procedure, legal changes and documentation in a thorough, pragmatic and organised manner, using the full range of available tools and digital technologies, including assessment of quality of research sources and apply it to the matter in hand, to produce research notes.

S8: Test and challenge information and data by establishing what is relevant information, evaluating its validity, and identifying missing information to be provided by a stakeholder and ensure complete information and data.

S9: Analyse, synthesise, and evaluate information in different ways to determine how to act on a stakeholder's instructions and identify any real or potential conflicts of interest.

S10: Give clear and unambiguous tax advice to stakeholders including advice on the available options, the risks, the costs and the benefits of alternative courses of action, next steps and provide supporting evidence as appropriate.

S11: Present and make a reasoned choice between alternative solutions.

S12: Make strategic and sustainable decisions based on tax and non-tax based analysis. Present balanced conclusions, with supporting evidence, which includes internal and external factors.

S13: Take accurate instructions from colleagues and other stakeholders through use of interviewing skills, including effective listening.

S14: Communicate in a clear, articulate and appropriate manner to clients and other professionals, including tax authorities. Adapt communication techniques and styles to suit different situations, individuals or teams.

S15: Communicate clear, accurate and practical advice to stakeholders, including where stakeholder objectives may be unrealistic and respond appropriately to manage stakeholders' needs and engage others in the team or externally with the necessary specialist tax knowledge when appropriate.

S16: Mitigate against conflict by managing underlying issues and mediate and manage conflict when it arises.

S17: Negotiate outcomes on behalf of stakeholders to deliver the best possible outcome, taking steps to ensure agreement or compromise is reached which is clear, ethical and lawful.

S18: Plan and deliver work, including projects, within a predetermined timeframe; within budget and to a predefined standard to deliver outcomes for the stakeholder based on a 'right first time approach'.

S19: Prioritise, plan and review progress and reschedule activities in line with changing priorities to meet changing stakeholder demands.

S20: Manage own resource requirements and workflow, to objectives and budgets.

S21: Use digital technologies and techniques, undertaking data management in compliance with legislation and employer policies.

S22: Use data analytics tools to visualise findings, make recommendations, and communicate them to stakeholders.

S23: Apply professional scepticism when undertaking taxation activities to inform and evaluate decision making, and in the context of providing accurate information to tax authorities.

S24: Be alert to conditions which may indicate possible misstatement of information due to error or fraud, establish the facts sensitively and be aware of unconscious bias.

S25: Contribute to the financial management of stakeholders, including budgets, work in progress, and, where appropriate, timely billing and collection and variance recognition.

S26: Work collaboratively towards achieving stakeholder and organisational objectives.

S27: Build and maintain trusted and sustainable relationships with internal and external stakeholders.

S28: Provide support to individuals and collaborate to achieve results as part of a team.

S29: Support and advise colleagues on routine tax matters.

S30: Contribute to a culture of continuous improvement including feedback mechanisms.

S31: Using reflection and evaluation of own competence, recognise when the limit of technical competence and skills is reached and ask for support.

Behaviours

B1: With an enquiring mind, exercises professional scepticism when evaluating information.

B2: Open minded and curious, seeks out information on external developments to enhance own performance and that of the organisation.

B3: Demonstrates professional judgement, making informed decisions about appropriate courses of action.

B4: Acts appropriately when faced with potential ethical issues. Demonstrates principled behaviour, follows rules, adheres to organisational and professional standards and manages risk. Recognises limitations of own abilities, refers technical work to others with the right expertise, admits mistakes and resists pressure to condone, ignore or act unethically.

B5: Demonstrates effective leadership, acting as a role model and providing leadership, guidance and challenge where necessary to their business area. Takes responsibility for own actions and outcomes from own work.

B6: Takes responsibility for personal professional development by seeking out opportunities that enhance knowledge, skills and experience.

B7: Flexible and willing to adapt approaches to assist organisations and individuals to manage conflicting priorities as circumstances change.

B8: Builds and maintains strong positive working relationships with stakeholders such as clients, colleagues, suppliers and regulators as appropriate. Actively engages in the wider business or practice and provides information that contributes to influencing decisions.

B9: Applies a transparent and appropriate manner in dealings with tax authorities in relation to the tax affairs of stakeholders.

Qualifications

English and Maths

Apprentices without level 2 English and maths will need to achieve this level prior to taking the End-Point Assessment. For those with an education, health and care plan or a legacy statement, the apprenticeship's English and maths minimum requirement is Entry Level 3. A British Sign Language (BSL) qualification is an alternative to the English qualification for those whose primary language is BSL.

Does the apprenticeship need to include any mandated qualifications in addition to the above-mentioned English and maths qualifications?

Yes

Other mandatory qualifications

Chartered Institute of Taxation Chartered Taxation Advisor Qualification

Level: 7 (non-degree qualification)

Professional recognition

This standard aligns with the following professional recognition:

- Chartered Institute of Taxation (CIOT) for Chartered Tax Advisor (CTA)

Regulated standard

This is a regulated occupation.

Regulator body:

Chartered Institute of Taxation (CIOT)

Training provider does not require approval by regulator body

EPAO does not require approval by regulator body

Consultation

TBC

Progression Routes

Supporting uploads

Mandatory qualification uploads

Mandated degree evidence uploads

Professional body confirmation uploads

Subject sector area

15.1 Accounting and finance