



Late deferral or special consideration Application form

This form is to be completed by candidates when applying for late deferral or special consideration for examinations on medical grounds, compassionate and/or hardship or trauma.

Application process

Applications for late deferral or special consideration must be submitted on this form via email taxeducation@taxinstitute.com.au. Before applying, please ensure you read and understand the guidance in this form for the type of application you are submitting.

The Tax Institute's process for late deferral and special consideration balances fairness to individual candidates with academic integrity and The Tax Institute's stewardship of professional standards for the practice of tax.

The Tax Institute makes a clear distinction between ongoing illnesses or difficulties that impede preparation for assessments, and short-term illnesses or events that prevent a well-prepared candidate from sitting an exam or adversely affect their exam performance.

Candidates affected by ongoing illnesses or difficulties should consult the guidance on reasonable adjustments in the [Candidate Handbook](#) to understand the measures The Tax Institute can take to provide access to education on an equal basis for all candidates.

Illness prior to an exam

Exam venues are public places where illness can easily spread. In addition, travelling to an exam venue while ill or impaired may be risky or even dangerous. You should consider the risk of harm to yourself or others if you are ill or suffering an impairment before a scheduled exam.

Which policy applies to my situation?

The guidance in this form should be read alongside the Withdrawal and Deferral Policy (for late deferral) or the Assessment Policy (for special consideration) in the [Candidate Handbook](#).

	Your study is affected by something unexpected – you don't attempt the exam	Something unexpected happens before or during your exam
From 2 weeks before exam	Apply for Late deferral ▲ Late deferral fee	Apply for Special consideration ✓ No fee
From 72 hours before exam		
	Apply up to 72 hours after exam	Apply up to 72 hours after exam

Eligibility for late deferral

Late deferral may be granted to a candidate where:

- the adverse impact on study arose or became known to the candidate **during the two weeks before** the assessment, and
- the candidate **did not attend** the final assessment, and
- the application for late deferral is lodged **no more than 72 hours after** the final assessment.

Applicants must provide evidence of the impact on study and how it adversely affected their preparation for the assessment.

There are generally three categories of event that may be eligible for late deferral:

- medical
- compassionate
- hardship or trauma.

A fee applies for late deferral – see the [Schedule of Fees](#).

Eligibility for special consideration

Special consideration may be granted to a candidate where:

- the adverse impact on study arose or became known to the candidate **during the 72 hours before** the assessment or **during the assessment itself, and**
- the candidate **attended the assessment and is graded 'Not Yet Achieved'** in the assessment, and
- the application for special consideration is lodged **no more than 72 hours after** the assessment.

Applicants must provide evidence of the impact on study and how it adversely affected their performance in the assessment.

There are generally four categories of event that may be eligible for special consideration:

- medical
- compassionate
- hardship or trauma, or
- misadventure before or at an exam.

Adjustment of marks in completed assessments **is not** one of the available outcomes of an application for special consideration. As a result, applications will not be considered in any case where a candidate has already satisfied the pass requirements for a subject.

Application deadline

Timely application is important as late applications will not be accepted. Applications for late deferral or special consideration must be lodged **as soon as is practicable following the event but no later than 72 hours after the exam**. This provides you with a fair opportunity to gather the required evidence and complete the application process.

Examples

"I have been unwell for most of the study period. My condition has affected my ability to study effectively throughout the study period."

If your medical condition arose more than two weeks before the exam, you should consider subject deferral to a later study period.

You will not be eligible for late deferral or special consideration.

You should contact your Subject Coordinator about Reasonable Adjustment.

"I've been feeling sick for several days and the exam is next week. I have a persistent cough, have difficulty concentrating and have been unable to study effectively."

If your medical condition arose less than two weeks before the exam, you should use this form to notify The Tax Institute about your illness and provide supporting medical evidence. The Tax Institute's staff can help you to manage its impact.

If you choose not to attend your exam, you may be eligible for late deferral.

"I am the primary carer for a family member. They fell ill the day before the exam and I had to take them to the hospital. I attended my exam but my preparation was interrupted by my carer responsibilities."

If you do not pass your exam and provide timely notice to The Tax Institute of the incident, supported by evidence, The Tax Institute can help you to manage its impact.

You may be eligible for special consideration.

"We moved house the week before the exam, so I was unable to study effectively for the exam."

If the move was planned or known to you in advance, it is not an 'event beyond your control'.

You will not be eligible for late deferral or special consideration.

"My house was flooded two days before the exam, so I spent those days moving my belongings and dealing with our insurer."

You should provide timely notice to The Tax Institute of the event, supported by evidence that the event occurred.

You may be eligible for special consideration.

"I have had problems at work in the weeks leading up to the exam. I have been distracted and stressed, which has affected my exam preparation."

Work-related stress will not generally be grounds for special consideration – you should consider work-related obligations when deciding on an appropriate level of work and study for you to undertake.

Where the work-related stress involves an adverse event beyond your control, supported by evidence, e.g. bullying, harassment or unexpected termination without cause, you should use this form to provide notice to The Tax Institute.

You may be eligible for late deferral or special consideration.

Privacy

The information supplied on this form is required so that The Tax Institute can deal with your application. Personal information will be handled in accordance with The Tax Institute's Privacy Policy, which you can access at taxinstitute.com.au. Personal information provided in this form will be made available to The Tax Institute's academic and administrative staff whose duties involve administering and assessing this application.

1 Reason for application

Late deferral \$200.00 AUD

Late deferral – your preparation for an assessment was adversely affected by illness or another serious event beyond your control **less than two weeks before the assessment**. You did not sit an assessment. Applications should be lodged as soon as is practicable following the event but **not later than 72 hours after the relevant assessment**.

Select the relevant category below:

- Medical (attach Professional Practitioner Certificate or other medical evidence)
 Compassionate
 Hardship or trauma

Special consideration

Special consideration – your performance in an assessment was affected by illness or another serious event beyond your control **less than 72 hours before the assessment**. Applications should be lodged as soon as is practicable following the event but **not later than 72 hours after the relevant assessment**.

Select the relevant category below:

- Medical (attach Professional Practitioner Certificate or other medical evidence)
 Compassionate
 Hardship or trauma
 Misadventure before or at an exam

**Applications for late deferral or special consideration not made using this form will not be accepted.
You must include documentary evidence to support your application.**

2 Candidate information

Member no.: If your member details are up-to-date, you can skip this section

Title: Mr Mrs Miss Ms Other (please specify) Date of birth:

First name: Last name:

Position: Company:

Address:

Suburb: State: Postcode:

3 Subject details

Select the subject and specify study period.

- | | |
|---|---|
| <input type="checkbox"/> ATL001 CTA1 Foundations | <input type="checkbox"/> ATL007 Advanced Superannuation |
| <input type="checkbox"/> ATL002 CommLaw1 Australian Legal Systems | <input type="checkbox"/> ATL008 Tax for Trusts in Estate Planning and Wealth Management |
| <input type="checkbox"/> ATL003 CTA2A Advanced | <input type="checkbox"/> ATL009 Corporate Tax |
| <input type="checkbox"/> ATL004 CTA2B Advanced | <input type="checkbox"/> CTA3 Advisory |
| <input type="checkbox"/> ATL005 CommLaw2 Entities and Business Structures | |
| <input type="checkbox"/> ATL006 CommLaw3 Property Law | <input type="checkbox"/> Other: <input type="text"/> |

Enrolled study period:

Exam location: Adelaide Brisbane Melbourne Perth Sydney Remote

4 Application particulars

Please explain the reason for your application. Provide a clear statement of the facts around any relevant events and provide details of the adverse effect on your studies and/or assessment performance. Please include specific dates of relevant events. You may attach your application particulars as a separate document if you prefer.

5 Supporting evidence

I include with my application the following documentary evidence:

- Professional Practitioner Certificate (see pro forma below) or other medical evidence
- medical evidence for the illness of a person for whom the candidate is the primary carer
- death certificate, death notice or funeral notice
- statutory declaration
- evidence of an insurance claim
- police report
- other evidence as described below

Notes about documentary evidence:

6 Candidate declaration

Candidate name (BLOCK LETTERS):

Candidate ID:

- I declare the information provided by me in this application is true and correct.
- I acknowledge that The Tax Institute reserves the right to contact the author of any attached document to confirm its authenticity and accuracy.
- I authorise my health practitioner or counsellor to release the information given in the Professional Practitioner Certificate or their own report to The Tax Institute. I authorise The Tax Institute to provide access to this information to the administrative and academic staff who administer and assess this application.
- I acknowledge that The Tax Institute may vary or reverse any decision made on the basis of incorrect or incomplete information.
- I understand that if am granted a subsequent enrolment in a subject, I will receive a grade of Discontinued Without Fail for the enrolment that this application applies to.
- I understand that incomplete or unsupported applications cannot be considered by The Tax Institute and that provision of false or misleading information is grounds for academic misconduct and/or professional misconduct.

Signature:

Date of signature:

7 Professional Practitioner Certificate

Medical evidence

A registered health practitioner or counsellor must complete **either this pro forma or their own report** as evidence for applications on medical grounds.

Practitioner's impact assessment

Candidate name:

Date/s of consultation:

Provider name:

Provider address:

Provider phone number: Provider number:

Provider stamp:

Please indicate below your professional opinion of the time period, severity and effect on the candidate's ability to effectively prepare for, attend and complete assessment(s).

From to , the candidate was/is:

- Incapacitated:** the condition is extremely serious and the candidate is unable to complete an assessment or attend an exam (e.g. hospitalised, bedridden)
- Severely affected:** the condition is serious and the candidate is unable to complete an assessment or their performance in an assessment would be severely diminished (e.g. the condition affects cognition, reading, or precludes typing)
- Moderately affected:** the candidate's ability to complete the assessment is moderately affected (e.g. an illness that causes discomfort but does not preclude the candidate from sitting an exam or completing an assessment)
- Lightly affected (able to be alleviated with non-prescription medications):** the condition is not serious and does not diminish the candidate's ability to sit an exam or complete an assessment (e.g. cold, headache or other pain with no other associated conditions, where over-the-counter medication will resolve the pain)
- Not affected:** the condition has no impact on the candidate's ability to complete an assessment (e.g. anxiety about sitting an examination with no other associated conditions)
- Unable to assess:** the condition or its impact is not able to be determined. (e.g. the condition cannot be diagnosed or the candidate is asymptomatic)

Practitioner signature: Date:

Collection notice

The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. TTI collects, uses, holds and discloses your personal information (including sensitive information, such as health information) for a range of purposes, such as administrative purposes relating to membership of TTI and TTI's courses (including assessment of eligibility and providing courses), compliance with Government and statutory requirements, provision of information relating to TTI's services and member benefits and to conduct market research. If you do not provide the personal information requested by TTI, it may not be able to provide its services to you, such as assessment of your course enrolment application. TTI does not disclose criminal record information to third parties. TTI usually discloses your personal information to entities such as your sponsoring employer (with respect to your course records and results), The Tax Practitioners Board, TTI's business partners for marketing purposes, IT companies and other companies who provide administrative and other services to TTI and government bodies, such as the Tertiary Education and Quality Standards Agency. TTI may disclose personal information to overseas recipients in countries such as the United States of America and India. For further information on how TTI collects, uses, holds and discloses personal information, please see its privacy policy at www.taxinstitute.com.au. The Privacy Policy also contains information on how to request access to or correction of your personal information and how to make a complaint about a breach of privacy. By submitting your application to TTI, you confirm that you have read TTI's Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties as set out in this notice and in accordance with TTI's Privacy Policy. If you do not want your personal information to be used by TTI or disclosed to third parties, for the purpose of direct marketing, please contact us in writing at customeradmin@taxinstitute.com.au.

TO APPLY

@ Email taxeducation@taxinstitute.com.au

FOR MORE INFORMATION

Call 1300 TAX EDU (1300 829 338)