

# Candidate care guide

The Tax Institute allows changes to enrolments or assessments to support candidates affected by disability, illness and other events that adversely affect study. Use this guide to determine which policies and deadlines may apply in different situations. For full conditions and possible outcomes, refer to the relevant policies and the [Schedule of Fees](#).

	You want to withdraw from an enrolment	You want to transfer to a different subject	You want to defer your enrolment until a later Study Period	Your study is affected by an ongoing illness or difficulty	Your study is affected by something unexpected – you don't attempt the exam	Something unexpected happens before or during your exam		
Before commencement	<b>Subject withdrawal</b> ✓ 100% refund of enrolment fee	<b>Subject transfer</b> ▲ Difference in enrolment fees		<b>Reasonable adjustment</b> ✓ No fee			Before commencement	
Before census	<b>Subject withdrawal</b> ▲ 80% refund of enrolment fee	<b>Subject transfer</b> ▲ Transfer fee + difference in enrolment fees					Before census	
After census	<b>Subject withdrawal</b> ✗ No refund ✓ No academic penalty		<b>Subject deferral</b> ▲ Deferral fee				After census	
From 2 weeks before exam						<b>Late deferral</b> ▲ Late deferral fee		From 2 weeks before exam
From 72 hours before exam							<b>Special consideration</b> ✓ No fee	From 72 hours before exam
	Apply up to 72 hours after exam		Apply up to 72 hours after exam		Apply up to 72 hours after exam	Apply up to 72 hours after exam		

## Summary of candidate care policies

This table summarises the eligibility and documentation requirements for The Tax Institute's candidate care policies. Decisions about eligibility are made by The Tax Institute's Education Quality Assurance Board (EQAB) or its delegates. For full conditions and possible outcomes, refer to the relevant policies and the [Schedule of Fees](#).

	Refer to policy	Issue	Application deadline	Documentation required	Decision made by	Possible outcomes
During study period	<a href="#">Subject withdrawal</a>	Withdraw from a subject at any time. <b>Candidate does not attend the exam.</b>	Up to 72 hours after exam	<i>Subject withdrawal application form</i>	Education Team (as delegated by EQAB)	<ul style="list-style-type: none"> <li>Withdrawal before commencement: full refund</li> <li>Withdrawal before census: partial refund</li> <li>Withdrawal after census: no refund</li> </ul>
	<a href="#">Subject deferral</a>	Defer enrolment to a later study period. <b>Candidate does not attend the exam.</b>	Up to 72 hours after exam	<i>Subject deferral application form</i>	Education Team (as delegated by EQAB)	Deferral of enrolment to one of the two subsequent study periods
	<a href="#">Reasonable adjustment</a>	Study affected by ongoing illness or difficulty: <ul style="list-style-type: none"> <li>physical, sensory or learning disability</li> <li>a medical or mental health condition</li> <li>other ongoing non-medical adversity.</li> </ul>	Two weeks before exam	As appropriate – consult with Subject Coordinator	Education Team (as delegated by EQAB)	<ul style="list-style-type: none"> <li>Consultation with candidate on reasonable adjustments</li> <li>Reasonable adjustments to content, assessment and candidate support services</li> <li>Reasonable adjustments to exam duration, breaks, food and drink, medication, assistive equipment or assessment design modifications</li> </ul>
Before exam	<a href="#">Late deferral</a>	Study adversely affected by an event <b>less than two weeks before the exam</b> (medical, compassionate, hardship or trauma). <b>Candidate does not attend the exam.</b>	Up to 72 hours after exam	See guidance: <i>Late deferral and special consideration application form</i>	EQAB	If late deferral is granted, deferral of enrolment to one of the two subsequent study periods
	<a href="#">Special consideration</a>	Study adversely affected by an event <b>less than 72 hours before the exam</b> (medical, compassionate, hardship or trauma). <b>Candidate attends the exam.</b>	Up to 72 hours after exam	See guidance: <i>Late deferral and special consideration application form</i>	EQAB	If special consideration is granted, deferral to a later study period in the Assessment Only study mode
During exam	<a href="#">Special consideration</a>	Exam performance adversely affected by: <ul style="list-style-type: none"> <li>illness or impairment during the exam</li> <li>problems with exam conditions, content or technology that cannot be resolved in the exam room.</li> </ul>	Immediately notify exam supervisor; apply up to 72 hours after exam	See guidance: <i>Late deferral and special consideration application form</i>	EQAB	If special consideration is granted: <ul style="list-style-type: none"> <li>supplementary assessment</li> <li>deferral to a later study period in the Assessment Only study mode, and/or</li> <li>waiver of fees or academic penalties</li> </ul>