

This form is to be completed by candidates when applying for late deferral for examinations on medical grounds, compassionate and/or hardship or trauma. You **must not** have attended your exam to apply. If you apply, you must not attend your final exam.
HEPCO Pty Ltd trading as The Tax Institute Higher Education. ABN 30 642 863 787.

Late deferral | WD

Date of issue: July 2025

Application process

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

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

The Tax Institute Higher Education 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 Higher Education can take to provide access to education on an equal basis for all candidates.

Application Criteria

The guidance in this form should be read alongside the **Enrolment and Assessment Policy** in the [Candidate Handbook](#).

Your study is affected by something unexpected – you don't attempt the exam

From 2 weeks before exam	Apply for Late deferral ▲ Late deferral fee
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Apply by the Friday prior to the exam week.

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 Friday prior to the final exam week.
- the candidate **did not attend** the final assessment, and
- the application for late deferral must be submitted by the **Friday before your final exam week**.

Applicants must provide evidence of the impact of study and how it adversely affected their preparation for the assessment. Please refer to the Assessment Policy for evidence requirements.

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

- medical
- compassionate
- hardship or trauma.

Fee for late deferral

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

Application deadline

Timely application is important as late applications will not be accepted. Applications for late deferral must be lodged as soon as is practicable following the event but no later than the Friday before your final exam week. This provides you with a fair opportunity to gather the required evidence and complete the application form.

After your application for late deferral has been received, it will be considered by the Academic Board or its nominee. The outcome will be communicated to you via email.

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.

"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.
If your medical condition arose less than two weeks before the Friday prior to the final exam week, you should use this form to notify.

"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 Higher Education of the event, supported by evidence that the event occurred.
You may be eligible for special consideration if you do not sit the exam.

"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 Higher Education.
You may be eligible for late deferral or special consideration if you do not sit the exam.

1 Reason for application

Your preparation for an assessment was adversely affected by illness or another serious event beyond your control **less than two weeks before the Friday prior to the final exam week**. You do not sit an assessment.

Applications should be lodged up until the Friday prior to the final exam week.

Select the relevant category below and provide the appropriate evidence as listed in the Assessment Policy Section 6.3.1.

- ☐ Medical
☐ Compassionate
☐ Hardship or trauma

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

2 Candidate information

☐ Please update my details

Candidate ID:

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other (please specify)

Date of birth:

DD/MM/YYYY

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:

Postcode:

Privacy: HEPCO Pty Ltd, trading as The Tax Institute Higher Education (HEPCO), a subsidiary of The Tax Institute ("TTI"), together with TTI collects, uses, holds and discloses personal information in accordance with TTI's Privacy Policy. By submitting your application to HEPCO, 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 in accordance with TTI's Privacy Policy. TTI's Privacy Policy is available at taxinstitute.com.au/footer/privacy-copyright-and-disclaimer.

3 Subject details

Select the subject and specify study period.

- ☐ ATL001 CTA1 Foundations
☐ ATL002 CommLaw1 Australian Legal Systems
☐ ATL003 CTA2A Advanced
☐ ATL004 CTA2B Advanced
☐ ATL005 CommLaw2 Entities and Business Structures
☐ ATL006 CommLaw3 Property Law

- ☐ ATL007 Advanced Superannuation
☐ ATL008 Tax for Trusts: From an SME perspective
☐ ATL009 Corporate Tax
☐ CTA3 Advisory

☐ Other:

Current study period:

I want to defer into study period:

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 as per Section 6.3.1 from the Assessment Policy:

- ☐ medical certificate
- ☐ death certificate, death notice or funeral notice and proof of relationship
- ☐ statutory declaration
- ☐ evidence of an insurance claim
- ☐ police report
- ☐ other evidence as described in Section 6.3.1 from the Assessment Policy

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 Higher Education 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 Higher Education. 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 Higher Education 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 Higher Education and that provision of false or misleading information is grounds for academic misconduct and/or professional misconduct.

Signature:

Date of signature:

DD/MM/YYYY

7 Payment

On completion of this form your application will be submitted for processing. Once completed, you will be contacted for payment, or you may submit the "Payment Authorisation Form".

Please complete this form and return by email to taxeducation@taxinstitute.com.au. Please refer to taxinstitute.com.au/education for policies and fees. Please retain original copy for your records. HEPCO Pty Ltd trading as The Tax Institute Higher Education. ABN 30 642 863 787.

FORM WD

1 Contact information

☐ Please update my details

Candidate ID:

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other (please specify)

First name: Last name:

Company:

Email:

Postal address:

Suburb / City: State: Postcode:

Country:
(if outside Australia)

Phone: Mobile:

Privacy: HEPCO Pty Ltd, trading as The Tax Institute Higher Education (HEPCO), a subsidiary of The Tax Institute ("TTI"), together with TTI collects, uses, holds and discloses personal information in accordance with TTI's Privacy Policy. By submitting your application to HEPCO, 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 in accordance with TTI's Privacy Policy. TTI's Privacy Policy is available at taxinstitute.com.au/about-us/privacy-copyright-disclaimer.

2 Payment method

Please charge \$ to my ☐ AMEX ☐ Visa ☐ MasterCard

Name on card:

Card no.: Expiry date: Cardholder's signature:

For further information please contact us on **1300 829 338** or email taxeducation@taxinstitute.com.au.

To apply

Email taxeducation@taxinstitute.com.au
Mail Level 21, 60 Margaret Street, Sydney NSW 2000
Call 1300 829 338

Submit form