

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. HEPCO Pty Ltd trading as The Tax Institute Higher Education. ABN 30 642 863 787.

Late deferral | WD

Date of issue: September 2021

## Application process

Applications for late deferral must be submitted on this form via email [taxeducation@taxinstitute.com.au](mailto: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 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.

## Illness prior to an exam

Travelling to external location to sit your exam 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 physically attending a scheduled exam.

## Application Criteria

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

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

<b>From 2 weeks before exam</b>	Apply for <b>Late deferral</b> ▲ Late deferral fee
	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 for example, medical certificate or statutory declaration.

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](#).

## 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 72 hours after the exam. This provides you with a fair opportunity to gather the required evidence and complete the application process.

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

## Examples

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*"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.**

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*"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 Higher Education's staff can help you to manage its impact.  
**If you choose not to attend your exam, you may be eligible for late deferral.**

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*"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 Higher Education of the incident, supported by evidence, The Tax Institute can help you to manage its impact.  
**You may be eligible for special consideration.**

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*"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.**

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*"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 late deferral.**

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*"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.**

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## 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

**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:

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## 3 Subject details

Select the subject and specify study period.

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

Current study period:

I want to defer into study period:

## 4 Application particulars

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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

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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

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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:

## 7 Professional Practitioner Certificate

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### 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:

## 8 Payment

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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](mailto:taxeducation@taxinstitute.com.au). Please refer to [taxinstitute.com.au/education](https://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

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## 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/footer/privacy-copyright-and-disclaimer](https://taxinstitute.com.au/footer/privacy-copyright-and-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](mailto:taxeducation@taxinstitute.com.au).

### To apply

**Email** [taxeducation@taxinstitute.com.au](mailto:taxeducation@taxinstitute.com.au)  
**Mail** L37, 100 Miller Street North Sydney NSW 2060  
**Call** 1300 829 338

**Submit form**