

Submit only if you plan to attend or have attended the exam

PLEASE READ THESE INSTRUCTIONS CAREFULLY

This is an interactive pdf form. You can enter your details directly into the application form on your computer and then send us a printed and signed copy. We recommend that you keep a copy for your own records. Applications received after the closing date will not be considered.

For application closing dates, please visit [cpaaustralia.com.au/dates](https://cpaaustralia.com.au/dates)

WHAT IS THIS APPLICATION FOR?

Special consideration may be granted to candidates who are legitimately disadvantaged before or during their exam due to factors beyond their control. Before applying for Special Consideration, please ensure you read the **CPA Program Special Consideration Policy** in full.

Special consideration is only available for candidates who **have sat (or will sit) the exam**.

Applications **must** include supporting documentation as evidence of your claims. If you are applying for special consideration because of a medical condition, your medical practitioner or healthcare provider must complete section (E) of this form.

It is important that you outline the dates during which you were affected within your special consideration application. You must provide evidence that these dates were during the semester or during the exam period.

(A) YOUR ELIGIBILITY

Did you sit or do you intend to sit your exam?

<input type="checkbox"/> Yes	Please note that you may only apply for Special Consideration if you select Yes for this option.
<input type="checkbox"/> No	If you answered No, this application form is not relevant for your case. Candidates not intending to sit an exam, can make changes to enrolment (such as exam cancellation or deferral) before the advertised closing dates at <a href="https://cpaaustralia.com.au/dates">cpaaustralia.com.au/dates</a> . More information about changes to enrolment is available at <a href="https://cpaaustralia.com.au/change">cpaaustralia.com.au/change</a> .

Are you requesting to defer or cancel your exam?

Special Consideration is not applicable to candidates who are requesting to defer or cancel their enrolment/exam. If you are requesting to defer or cancel your enrolment/exam, please refer to the **Subject Cancellation and Deferrals Policy** on the CPA Australia website, noting you must defer or cancel your exam prior to the **advertised closing date**. Please contact your nearest office to discuss your options. You will find a list of our offices on the CPA Australia website at [cpaaustralia.com.au/contact](https://cpaaustralia.com.au/contact)

(B) YOUR PERSONAL DETAILS

Membership number			
Title	First name		
Last name	Preferred name (optional)		
Email address	This is mandatory. Please ensure that your email address is written clearly.		

(C) SELECT SUBJECT FOR SPECIAL CONSIDERATION

Please tick relevant subject/s	Date	Time	Location (full venue address or online)
<input type="checkbox"/> Advanced Audit and Assurance	<input type="text"/> / <input type="text"/> / <input type="text"/>		
<input type="checkbox"/> Australia Taxation – Advanced	<input type="text"/> / <input type="text"/> / <input type="text"/>		
<input type="checkbox"/> Australia Taxation	<input type="text"/> / <input type="text"/> / <input type="text"/>		
<input type="checkbox"/> Contemporary Business Issues	<input type="text"/> / <input type="text"/> / <input type="text"/>		
<input type="checkbox"/> Ethics and Governance	<input type="text"/> / <input type="text"/> / <input type="text"/>		
<input type="checkbox"/> Financial Reporting	<input type="text"/> / <input type="text"/> / <input type="text"/>		
<input type="checkbox"/> Financial Risk Management	<input type="text"/> / <input type="text"/> / <input type="text"/>		
<input type="checkbox"/> Global Strategy and Leadership	<input type="text"/> / <input type="text"/> / <input type="text"/>		
<input type="checkbox"/> Singapore Taxation	<input type="text"/> / <input type="text"/> / <input type="text"/>		
<input type="checkbox"/> Strategic Management Accounting	<input type="text"/> / <input type="text"/> / <input type="text"/>		

If you are applying for Special Consideration for more than one subject, and the grounds for your application are the same, please ensure you provide the exam time, date and location for all relevant subjects.

If you are applying for Special Consideration for more than one subject, but the grounds on which you are applying for these subjects differ, please complete separate application forms for these subjects.

**(D) REASON FOR APPLICATION**

Please tick the reason for your application:

<input type="checkbox"/> Medical condition	Your medical practitioner or healthcare provider must complete section (E) with the details specified in section (D) of this form.
<input type="checkbox"/> Personal hardship	You must provide supporting documentation as specified in section (D) of this form
<input type="checkbox"/> Exam incident	You must indicate the exam date, time, location, and provide a detailed explanation below.

In your own words, explain the reason for your application. *Please attach additional pages as required.*

Explain in detail how you believe your studies and/or exam performance have been affected. *Please attach additional pages as required.*

**(E) SUPPORTING DOCUMENTATION**

Supporting documentation **must** be included in your application. It is your responsibility to provide supporting documentation. Medical and Personal Hardship applications will not be processed without supporting documentation. The checklist below may assist in your application preparation.

- ☐ Is your documentation independent and objective? (e.g. manager, colleague, friend, neighbour, or doctor of your ill relative)
- ☐ Does the documentation refer to the **impact on you**?
- ☐ Has your documentation demonstrated that the hardship was beyond your control?
- ☐ Is your documentation current and relevant to the semester in which you are applying?

**MEDICAL CONDITION**

Applications for a medical condition must be supported by evidence of a consultation with your medical practitioner or healthcare provider.

During your consultation, your medical practitioner or healthcare provider must complete section (E) of this form and must state:

- ☐ The condition suffered (i.e. medical practitioner or healthcare provider must specify whether the condition is acute or chronic)
- ☐ Dates affected, and severity of the illness
- ☐ How, in your medical practitioner or healthcare provider's opinion, your exam preparation and/or performance were affected.

It is highly recommended that your medical practitioner or healthcare provider provides detail of the dates affected in Section E of the form. Medical certificate in other formats from a medical practitioner will be accepted if it satisfies the above criteria.

**PERSONAL HARDSHIP**

You must include a letter, signed and dated, from someone not related to you by birth or marriage. The author must ensure the letter is written in their own words and meets the following criteria:

- ☐ State the dates of the personal hardship
- ☐ Include how the hardship has impacted you/the applicant's studies and/or exam performance
- ☐ Specify how they know you/the applicant (e.g. manager, colleague, friend, neighbour, or doctor of your ill relative)
- ☐ Letter needs to be on official letterhead or have the current contact details of the author (email, phone and/or address)
- ☐ Letter must be signed and dated by the author
- ☐ Where applicable, evidence your relationship to the deceased / ill relative

For Example: Personal hardship due to care of a sick relative is not sufficiently demonstrated with a medical certificate for that relative. You would need to include independent supporting documentation as to how this affected you.

Please provide any other supporting documentation that you feel will help your claim, such as, additional medical certificates, hospital admissions forms, a statutory declaration or a police report.

Applications that do not contain detailed information within the third-party statement regarding how your exam preparation and/or performance has been impacted may not be assessed by the Special Consideration Committee.

**EXAM INCIDENT**

If applying on the basis of an exam incident, in section (C) you must provide:

- ☐ The exam date, time and location (venue or online)
- ☐ Full details of the exam incident including details of how it impacted your exam performance.

**(F) MEDICAL CERTIFICATE TO SUPPORT SPECIAL CONSIDERATION APPLICATION**

We strongly encourage candidates to use the medical certificate below when applying for special consideration for medical reasons. This certificate outlines the information required to accurately assess your condition and its impact.

Only a medical practitioner or healthcare provider can complete this section.

For special consideration for medical reasons to be granted, CPA Australia requires information provided by a medical practitioner or healthcare provider.

**TO BE COMPLETED BY MEDICAL PRACTITIONER/HEALTH CARE PROVIDER**

Consultation date(s)

Summary of condition including how the candidate's study and/or exam performance was or will be affected:

Period when the  
candidate was or  
will be affected

From

To

**In my opinion, candidate is suffering from one of the following conditions:**

- ☐ Acute/temporary condition ☐ Chronic/ongoing condition ☐ Acute/temporary exacerbation of a chronic/ongoing condition

**In my opinion, the candidate's performance was or will be affected:**

- ☐ Mildly ☐ Moderately ☐ Severely

**Indicate how your assessment of the candidate's condition was obtained:**

- ☐ Information provided by candidate ☐ Examination of candidate

Practitioner/  
Provider's name

Practitioner/Provider's stamp

Practitioner/  
Provider's number

Practice address

Suburb or City

State, Province  
or Region

Postcode or ZIP

Country

Practitioner/  
Provider's signature

Date

**(G) YOUR AGREEMENT**

- ☐ I have read the Special Consideration policy at <https://www.cpaaustralia.com.au/cpa-program/cpa-program-candidates/your-enrolment/rules-and-regulations/special-consideration-policy>
- ☐ I understand that my scaled exam mark must fall within a limited range below the 540 pass mark in order to be reviewed for Special Consideration, and that if I receive a scaled score outside the limited range, my application will not be reviewed by the Special Consideration Committee and my result will not be considered for adjustment.
- ☐ I have read, understood and agree to the Privacy Statement at <https://www.cpaaustralia.com.au/utilities/privacy/privacy-policy>

I request special consideration for the above subject exam(s).

Signature

Date

/

/

Please print and sign. We do not accept digital signatures. By signing this form, you're acknowledging you have supplied everything that has been requested.

**Unsigned applications will not be considered.**

**(H) SUBMITTING YOUR APPLICATION****FINAL CHECKLIST**

- ☐ Did you sit /or do you intend to sit your exam?
- ☐ Did you sign the form?
- ☐ Did you supply documentation to support your application?
- ☐ Have you met the criteria outlined in Section D applicable to the reason for your application?

**WHERE TO SEND YOUR APPLICATION**

Your application and supporting documents can be:

- scanned or photographed and emailed to **MemberAdmin@cpaaustralia.com.au**

\* Please retain evidence of your lodged application (e.g. copy of email).

NB. You will receive an email confirming receipt of application. You will receive an email if we are unable to process your application due to lack of supporting documentation. You will not be advised specifically of the outcome of your special consideration application.