

Submit only if you have sat (or will sit) the exam

BEFORE APPLYING FOR SPECIAL CONSIDERATION

Special consideration is only available for candidates who have sat (or will sit) the exam. If you do not sit your exam, your special consideration application will be withdrawn.

CPA Program candidates may apply for special consideration on the grounds that their exam performance and/or preparation was adversely affected by circumstances beyond their control for a medical condition, personal hardship and exam incident.

Before applying for special consideration, please ensure you read the **CPA Program Special Consideration Policy** to ensure you understand the process and meet all requirements to apply.

Special consideration is not applicable to candidates who did not sit their exam, or 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 Deferral 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-us.

If you are applying for special consideration for more than one subject, please use the one application form unless the grounds on which you are applying for these subjects (i.e. medical condition, personal hardship, exam incident) differ (in which case, we ask you to complete separate applications for each subject).

Applications received after the closing date will not be considered. For application closing dates, please visit cpaaustralia.com.au/your-cpa-program/important-dates-and-fees.

(A) YOUR ELIGIBILITY

Did you sit or will you sit your exam?	Yes	Please note that you may only apply for special consideration if you select Yes for this option.
	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 cpaaustralia.com.au/your-cpa-program/important-dates-and-fees . More information about changes to enrolment is available at cpaaustralia.com.au/your-cpa-program/enrolment .

(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 (dd/mm/yyyy)	Time	Location (full venue address or online)
Advanced Audit and Assurance	/ /		
Australia Taxation – Advanced	/ /		
Australia Taxation	/ /		
Contemporary Business Issues	/ /		
Digital Finance	/ /		
Ethics and Governance	/ /		
Financial Reporting	/ /		
Financial Risk Management	/ /		
Global Strategy and Leadership	/ /		
Singapore Taxation	/ /		
Strategic Management Accounting	/ /		

(D) REASON FOR APPLICATION

Please tick the reason for your application:

Medical condition	Your medical practitioner or healthcare provider must complete Section F with the details specified in Section E of this form.
Personal hardship	You must provide supporting documentation as specified in Section E of this form.
Exam incident	An exam incident must relate to an incident that occurred during your exam. You must state the incident that occurred during your exam and provide a detailed explanation below.

In your own words, explain the reason for your application. *Please attach additional pages as required.* Refer to Section E (Supporting Documentation) to ensure you include all required information.

Explain in detail how you believe your studies and/or exam performance have been affected. *Please attach additional pages as required.* Refer to Section E (Supporting Documentation) to ensure you include all required information.

(E) SUPPORTING DOCUMENTATION

MEDICAL CONDITION

You must ensure your application includes details as to how your studies and/or exam performance have been affected. **Please ensure all the below criteria has been included as part of your response for Section D.**

I confirm that I have provided the following information to support my application in Section D:

- A detailed explanation describing how my medical condition has impacted either my exam preparation and/or exam performance
- Full details of the length of time and extent this circumstance has impacted my ability to either prepare for my exam and/or my exam performance
- An explanation of any modifications made to your exam preparations relating to this medical condition.

Supporting Documentation

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 all fields within Section F of this form. It is essential the medical practitioner or healthcare provider outlines how your exam preparation and/or performance was affected this semester based on their opinion. The medical practitioner or healthcare provider is to provide:

- The relevant consultation dates.
- Dates affected, and severity of the illness.
- How, in the medical practitioner or healthcare provider's opinion, your exam preparation and/or performance were affected.

Applications for a medical condition will not be processed without completion of Section F or a valid medical certificate. We strongly encourage candidates to submit Section F. Medical certificates supplied in replacement of Section F must satisfy the above criteria.

Please tick **one** of the following options:

- I confirm that my medical practitioner/healthcare provider has completed all of Section F.
- I confirm that I have submitted a medical certificate completed by my medical practitioner/healthcare provider that satisfies the criteria noted in Section F, and that this medical certificate is submitted **in replacement** of Section F.

PERSONAL HARDSHIP

You must ensure your application includes details as to how your studies and/or exam performance have been affected. Please ensure all the below criteria has been included as part of your response for Section D.

I confirm that I have provided the following information to support my application in Section D:

- A detailed explanation describing how this personal hardship has impacted either my exam preparation and/or exam performance
- Full details of the length of time and extent this circumstance has impacted my ability to either prepare for my exam and/or my exam performance
- An explanation of any modifications made to your exam preparations to manage the hardship/circumstance relating to this situation.

Supporting Documentation

You must include a third-party statement, signed and dated from someone who can attest to your personal hardship. This person cannot be related to you by birth or marriage (this includes any family members or de facto relationships). The author must ensure the letter is written in their own words. **Please tick the relevant boxes.**

I acknowledge that I have supplied a third-party statement that meets the following criteria:

- Written by someone who can attest to my hardship and is not related to me by birth or marriage (this includes de facto relationships)
- States how the hardship has impacted my studies and/or exam performance
- States the dates of the personal hardship
- Specifies how the author knows me (e.g. manager, colleague, friend, neighbour, or doctor of your ill relative)
- Written on official letterhead or has the current contact details of the author (email, phone and/or address)
- Signed and dated by the author
- Provides evidence of my relationship to the deceased/ill relative (applies only if the application relates to a deceased/ill relative).

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, you must provide detailed information in Section D.

Please tick the relevant boxes.

I confirm that I have provided the following information in Section D:

- Full details of the incident that occurred during the exam, and how it impacted my exam performance.
- The estimated time of this incident and its duration.
- I discussed the incident with CPA Australia or the supervisor at the test centre/proctor during my online proctored exam.

(F) MEDICAL CERTIFICATE TO SUPPORT SPECIAL CONSIDERATION APPLICATION

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

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.

TO BE COMPLETED BY MEDICAL PRACTITIONER/HEALTHCARE PROVIDER

Patient name	
Provide relevant consultation date(s)	

Describe how the candidate's study and/or exam performance was or will be affected by their condition:

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 Lifelong condition Acute / temporary exacerbation of a chronic 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			
Phone number			
Email			
Practitioner / Provider's signature		Date certificate was issued <div></div> / <div></div> / <div></div> <div></div> <div></div> <div></div> <div></div>	

(G) YOUR AGREEMENTS

I have read and understood the special consideration policy at cpaaustralia.com.au/your-cpa-program/enrolment/cpa-program-rules-and-regulations/special-consideration-policy.

I understand that my final scaled score 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 cpaaustralia.com.au/privacy-policy-and-statement.

I request special consideration for the subject exam(s) listed in Section C.

Signature

Date

/

/

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 E 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.