

Entry Requirements

Applicants for the AITI Chartered Tax Adviser (CTA) programme must hold, at minimum, an undergraduate degree at honours level (Level 8 of the National Framework of Qualifications) or equivalent.

A copy of an officially certified transcript of your qualification is required to process an application. Please do not send in originals.

If you do not hold a Level 8 qualification

Applicants who do not hold a Level 8 qualification or equivalent may be considered on a case-by-case basis, through the recognition of prior learning.

These applications should include:

- > A one-page summary outlining:
 - > why you wish to study the AITI Chartered Tax Adviser (CTA) qualification
 - > how completion of the AITI Chartered Tax Adviser (CTA) qualification will benefit your career
 - > why you think you will be able to successfully complete the course
- > A two-page resume detailing relevant professional experience and education to date
- > Any other supporting documentation that you feel is relevant to your application (e.g. supporting letter from your employer or suitable referee, evidence of training courses undertaken, relevant voluntary work, etc.)

Applications should be submitted to the Senior Manager of Professional Education with supporting documentation as appropriate.

All decisions to accept an applicant based on the recognition of prior learning are at the discretion of the Irish Tax Institute. An applicant may lodge an appeal in accordance with Student Regulation 6.1 (see page 37).

Mutual Recognition

If you hold a professional tax qualification from another body within the European Union, you may be eligible to apply to the Irish Tax Institute for mutual recognition under the European Directive 2005/36/EC. For further information please refer to our website or contact the Senior Manager of Professional Education.



**EXEMPTION APPLICATION
DEADLINE***

Summer examinations:
27 November 2015

Autumn examinations:
6 May 2016

*Applications received after
this date will subject to a late
fee of €50.

Exemptions

The Irish Tax Institute may grant exemptions from certain modules where applicants have successfully completed other Level 8 or 9 examinations.

A list of recognised exemptions is set out are on pages overleaf.

Applicants are required to submit an official transcript from the awarding body, which must include the applicant's name and the date on which the examinations were passed. Internet printouts are not acceptable.

Each applicant is responsible for ensuring they are aware of the relevant deadline for applying for examinations and ensuring that their application for exemptions is submitted on time.

Applications will not be registered for continuous assessment and examinations or be issued with an examination number until they have received notification of their exemption.

The Education Committee may review the exemptions at any time. Any changes will be published on the Irish Tax Institute website. These amendments will not apply retrospectively.

What if a qualification is not listed?

Applicants may apply for exemptions which are not listed if they can satisfy the Education Committee that they have passed an examination equivalent to the standard set in the Part 1 examination or have relevant work-based learning.

If your qualification is not listed, please submit an application for an exemption prior to registering online as a student. The application should include:

- An official transcript from the appropriate body with a detailed syllabus and sample examination papers of the relevant modules.
- The syllabus and examination papers must be cross-referenced in detail to the learning outcomes of the module for which the exemption is being sought.
- Applications which are not cross-referenced to the Part 1 syllabus will be returned to the applicant.

If you wish to apply for exemptions based on the recognition of significant work-based learning, please submit your application as follows:

- Outline evidence of how, through your work experience, you meet each of the learning outcomes of the modules from which you are applying for an exemption
- Submit a two-page resume detailing relevant professional experience and education to date
- Enclose any other supporting documentation that you feel is relevant to your application (e.g. supporting letter from your employer or suitable referee, evidence of training courses undertaken, relevant voluntary work, etc)

Applications should be submitted to the Senior Manager of Professional Education with supporting documentation as appropriate. Each application will be considered individually on its own merits and is made at the discretion of the Irish Tax Institute.

Please note that, due to large numbers of applications received, we cannot confirm receipt of individual submissions or return documentation. You will be notified by email of exemptions granted.

Law degrees and Law Society examinations

Students who have a Level 8 law Degree are granted a Group 4 exemption.

Students who have a Level 8 degree and who have passed the entrance examination to the Law Society of Ireland - Final Examination First Part (FE-1) are granted a Group 4 exemption. They may also be entitled to further exemptions based on their Level 8 degree.

PROFESSIONAL QUALIFICATIONS	EXEMPTION
> Associates of Chartered Accountants Ireland	Group 1
> Associates of the Institute of Chartered Accountants in England and Wales	Group 1
> Associates of the Institute of Chartered Accountants in Scotland	Group 1
> Associates of the Association of Chartered Certified Accountants	Group 1
> Associates of the Institute of Certified Public Accountants in Ireland	Group 1
> Unqualified ACA Accountants who have passed the CAP 2 examinations	Group 1
> Unqualified ACCA Accountants who have passed Advanced Taxation (P6)	Group 1
> Unqualified CPA Accountants who have passed Advanced Taxation (Paper 6) at Prof 2	Group 1
> Associates of the Chartered Institute of Management Accountants	Group 2
> Associates of the Institute of Chartered Secretaries (Financial Stream)	Group 3
> Unqualified Accountants who have passed the first stage in their accountancy qualification	Group 3
> Associates of the Institute of Incorporated Public Accountants	Group 3
> Qualified Solicitors and Barristers	Group 4

GROUP 1
Exempt: All Part 1
GROUP 2
Exempt: Income Tax Fundamentals Financial Reporting & Tax Accounting Fundamentals Law Fundamentals
GROUP 3
Exempt: Financial Reporting & Tax Accounting Fundamentals Law Fundamentals
GROUP 4
Exempt: Law Fundamentals
GROUP 5
Exempt: Financial Reporting & Tax Accounting Fundamentals
GROUP 6
Exempt: All Part 1 Business Taxes: Application & Interaction
GROUP 9
Exempt: All Part 1 All Part 2
GROUP 12
Exempt: All Part 1 Business Taxes: Application & Interaction Capital Taxes: Application & Interaction

GROUP 1
Exempt: All Part 1
GROUP 2
Exempt: Income Tax Fundamentals Financial Reporting & Tax Accounting Fundamentals Law Fundamentals
GROUP 3
Exempt: Financial Reporting & Tax Accounting Fundamentals Law Fundamentals
GROUP 4
Exempt: Law Fundamentals
GROUP 5
Exempt: Financial Reporting & Tax Accounting Fundamentals
GROUP 6
Exempt: All Part 1 Business Taxes: Application & Interaction
GROUP 9
Exempt: All Part 1 All Part 2
GROUP 12
Exempt: All Part 1 Business Taxes: Application & Interaction Capital Taxes: Application & Interaction

ATHLONE INSTITUTE OF TECHNOLOGY	EXEMPTION
> Master of Arts in Accounting	Group 1
> Bachelor of Business Studies	Group 3
> Bachelor of Arts (Honours) in Accounting	Group 3
BLANCHARDSTOWN INSTITUTE OF TECHNOLOGY	
> Bachelor of Arts (Honours) in Accounting & Finance	Group 3
CARLOW INSTITUTE OF TECHNOLOGY	
> Bachelor of Accounting	Group 5
CORK INSTITUTE OF TECHNOLOGY	
> Bachelor of Business (Honours) in Accounting	Group 2
DUBLIN BUSINESS SCHOOL	
> Bachelor of Arts (Honours) Accounting & Finance	Group 5
DUBLIN CITY UNIVERSITY	
> Master of Science in Accounting	Group 1
> Professional Diploma in Taxation	Group 12
> Professional Diploma in Accounting	Group 2
> Bachelor of Arts in Accounting & Finance	Group 2
> Bachelor of Business Studies	Group 3
> Bachelors of Arts in Economics, Politics & Law	Group 4
> Bachelor of Science (Applied Mathematical Sciences)	Group 5
DUBLIN INSTITUTE OF TECHNOLOGY	
> Master of Science in Accounting	Group 1
> Postgraduate Diploma in Accounting	Group 2
> Bachelor of Science (Management)	Group 2
> Bachelor of Science in Accounting and Finance	Group 2
> Bachelor of Science (Honours) in Business & Legal Studies	Group 4
DUNDALK INSTITUTE OF TECHNOLOGY	
> Master of Accounting	Group 1
> Bachelor of Business Studies (Honours) in Accounting and Finance	Group 2
> Bachelor of Arts (Honours) in Accounting and Finance	Group 3
GALWAY-MAYO INSTITUTE OF TECHNOLOGY	
> Postgraduate Diploma in Accounting	Group 2
> Baitsiléirí Ealaíoní nGnó agus Cumarsáid	Group 2
> Bachelor of Business Studies (Accounting)	Group 2
GRIFFITH COLLEGE DUBLIN	
> Bachelor of Arts (Honours) in Business and Law	Group 4

LETTERKENNY INSTITUTE OF TECHNOLOGY		GROUP 1
> Master of Arts in Accounting	Group 1	Exempt: All Part 1
> Postgraduate Diploma in Accounting	Group 1	
> Bachelor of Business Studies (Accounting)	Group 2	GROUP 2
> Bachelor of Arts in Legal Studies with Taxation	Group 4	Exempt: Income Tax Fundamentals Financial Reporting & Tax Accounting Fundamentals Law Fundamentals
LIMERICK INSTITUTE OF TECHNOLOGY		GROUP 3
> Bachelor of Business in Law and Taxation	Group 1	Exempt: Financial Reporting & Tax Accounting Fundamentals Law Fundamentals
> Bachelor of Business Studies in Accounting and Finance	Group 3	
LIMERICK INSTITUTE OF TECHNOLOGY - TIPPERARY		GROUP 4
> Bachelor of Arts in Accounting and Finance	Group 3	Exempt: Law Fundamentals
NATIONAL COLLEGE OF IRELAND		GROUP 5
> Bachelor of Arts in Accounting and Human Resource Management (Accounting Stream)	Group 2	Exempt: Financial Reporting & Tax Accounting Fundamentals Law Fundamentals
> Bachelor of Arts in Accounting & Finance	Group 3	
> Bachelor of Arts in Accounting	Group 2	GROUP 6
> Bachelor of Arts in Accounting and Human Resource Management (Human Resources Stream)	Group 3	Exempt: Law Fundamentals
NUI GALWAY		GROUP 9
> Master of Accounting	Group 1	Exempt: Financial Reporting & Tax Accounting Fundamentals
> Master of Business Administration	Group 3	
> Bachelor of Commerce (successfully completed both tax papers)	Group 2	GROUP 12
> Bachelor of Commerce (who has not completed both tax papers)	Group 3	Exempt: All Part 1 Business Taxes: Application & Interaction
> Bachelor of Commerce (International) (successfully completed both tax papers)	Group 2	
> Bachelor of Commerce (International) (who has not completed both tax papers)	Group 3	GROUP 9
> Bachelor of Commerce and Accounting	Group 2	Exempt: All Part 1 All Part 2
> Bachelor of Commerce (part-time)	Group 3	
> Bachelor of Corporate Law	Group 3	GROUP 12
> Higher Diploma in Business Studies	Group 5	Exempt: All Part 1 Business Taxes: Application & Interaction Capital Taxes: Application & Interaction
NUI MAYNOOTH		
> Master of Accounting	Group 1	
> Bachelor of Arts in Finance and Accounting	Group 3	
> Bachelor of Arts in Finance and Economics	Group 5	
> Higher Diploma in Finance	Group 5	
SLIGO INSTITUTE OF TECHNOLOGY		
> Bachelor of Business Studies (Honours)	Group 5	
> Bachelor of Business in Accounting	Group 3	
INSTITUTE OF TECHNOLOGY TALLAGHT		
> Bachelor of Business Studies (Honours) (Accounting)	Group 2	

GROUP 1
Exempt: All Part 1
GROUP 2
Exempt: Income Tax Fundamentals Financial Reporting & Tax Accounting Fundamentals Law Fundamentals
GROUP 3
Exempt: Financial Reporting & Tax Accounting Fundamentals Law Fundamentals
GROUP 4
Exempt: Law Fundamentals
GROUP 5
Exempt: Financial Reporting & Tax Accounting Fundamentals
GROUP 6
Exempt: All Part 1 Business Taxes: Application & Interaction
GROUP 9
Exempt: All Part 1 All Part 2
GROUP 12
Exempt: All Part 1 Business Taxes: Application & Interaction Capital Taxes: Application & Interaction

TRALEE INSTITUTE OF TECHNOLOGY	
> Bachelor of Business Studies	Group 3
TRINITY COLLEGE DUBLIN	
> Bachelor of Business Studies (BESS Legal Stream)	Group 3
UNIVERSITY COLLEGE CORK	
> Master of Accounting	Group 1
> Bachelor of Science (Accountancy)	Group 3
> Bachelor of Commerce (Accountancy Stream)	Group 3
UNIVERSITY COLLEGE DUBLIN	
> Master of Accounting	Group 1
> Master of Accounting (who have successfully completed the UCD Summer School tax elective)	Group 6
> Bachelor of Commerce (Accountancy) (who have successfully completed the Tax in Society and Business and Personal Taxation modules)	Group 2
> Bachelor of Commerce (Management) (who have successfully completed the Tax in Society and Business and Personal Taxation modules)	Group 2
> Bachelor of Business and Law (who has successfully completed the Tax in Society and Business and Personal Taxation modules)	Group 2
> Bachelor of Commerce (Accountancy Stream)	Group 3
> Bachelor of Commerce (Management Stream)	Group 3
> Bachelor of Business and Law	Group 3
UNIVERSITY OF LIMERICK	
> Masters in Taxation Those who have met the required standard will be eligible for exemptions from all Part 1 and Part 2 exams	Group 9
> Bachelor of Arts in Applied Taxation	Group 1
> Bachelor of Business Studies (Accounting and Finance)	Group 2
> Bachelor of Arts in Law and Accounting	Group 2
> Bachelor of Law and European Studies	Group 4
WATERFORD INSTITUTE OF TECHNOLOGY	
> Master of Business Studies in Accounting	Group 1
> Bachelor of Arts in Financial Services	Group 3
> Bachelor of Arts (Honours) in Business Management with Law	Group 3
> Bachelor of Business (Honours) (Accountancy Stream)	Group 3
> Bachelor of Arts (Honours) in Accounting	Group 3
> Bachelor of Business Studies (Accountancy Stream)	Group 3
> Bachelor of Arts in Business and Legal Studies	Group 4
> Bachelor of Arts (Honours) in Finance and Investment	Group 5