

## Exemptions

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

A list of recognised exemptions is set out 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**

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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
• Masters in Business Studies in International Accounting (who have successfully completed Taxation 2)	Group 1
• Masters in Business Studies in International Accounting (who have successfully completed Taxation 1.1 and Taxation 1.2)	Group 2
• Postgraduate Diploma in Accounting	Group 2
• Bachelor of Science (Management)	Group 2
• Bachelor of Science in Accounting and Finance	Group 2
• Bachelor of Business Studies (who have successfully completed the Financial Reporting, Advanced Financial Reporting, Taxation and Business Law modules)	Group 3
• Bachelor of Science (Honours) in Business & Legal Studies	Group 4
• Bachelor of Business Studies (who have successfully completed the Financial Reporting, Advanced Financial Reporting and Taxation modules)	Group 8
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	
• Master of Arts in Accounting	Group 1
• Postgraduate Diploma in Accounting	Group 1
• Bachelor of Business Studies (Accounting)	Group 2
• Bachelor of Arts in Legal Studies with Taxation	Group 4
LIMERICK INSTITUTE OF TECHNOLOGY	
• Bachelor of Business in Law and Taxation	Group 1
• Bachelor of Business Studies in Accounting and Finance	Group 3
LIMERICK INSTITUTE OF TECHNOLOGY - TIPPERARY	
• Bachelor of Arts in Accounting and Finance	Group 3
NATIONAL COLLEGE OF IRELAND	
• Bachelor of Arts in Accounting and Human Resource Management (Accounting Stream)	Group 2
• Bachelor of Arts in Accounting & Finance	Group 3
• Bachelor of Arts in Accounting	Group 2
• Bachelor of Arts in Accounting and Human Resource Management (Human Resources Stream)	Group 3
NUI GALWAY	
• Master of Accounting	Group 1
• Master of Business Administration	Group 3
• Bachelor of Commerce (successfully completed both tax papers)	Group 2
• Bachelor of Commerce (who has not completed both tax papers)	Group 3
• Bachelor of Commerce (International) (successfully completed both tax papers)	Group 2
• Bachelor of Commerce (International) (who has not completed both tax papers)	Group 3
• Bachelor of Commerce and Accounting	Group 2
• Bachelor of Commerce (part-time)	Group 3
• Bachelor of Corporate Law	Group 3
• Higher Diploma in Business Studies	Group 5

#### GROUP 1

##### Exempt:

All Part 1

#### GROUP 2

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Fundamentals  
Law Fundamentals

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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**

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All Part 1

**GROUP 2**

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Fundamentals  
Law Fundamentals

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Financial Reporting  
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Fundamentals  
Law Fundamentals

**GROUP 4**

**Exempt:**  
Law Fundamentals

**GROUP 5**

**Exempt:**  
Financial Reporting  
& Tax Accounting  
Fundamentals

**GROUP 6**

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All Part 1  
Business Taxes:  
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**GROUP 9**

**Exempt:**  
All Part 1  
All Part 2

**GROUP 12**

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All Part 1  
  
Business Taxes:  
Application & Interaction  
  
Capital Taxes:  
Application & Interaction

**NUI MAYNOOTH**

• Master of Accounting	Group 1
• Higher Diploma in Professional Accounting	Group 2
• Bachelor of Arts in Accounting & Finance	Group 2
• Bachelor of Business Studies in Business & Accounting	Group 2
• Bachelor of Arts in Finance and Accounting	Group 3
• Bachelor of Arts in Finance (who have successfully completed all 3 optional accounting modules)	Group 5
• Bachelor of Arts in Finance and Economics	Group 5
• Higher Diploma in Finance	Group 5
• Bachelor of Arts in Joint Honours (Accounting through Arts)(who have successfully completed accounting modules in first, second and third year)	Group 8

**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
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**TRALEE INSTITUTE OF TECHNOLOGY**

• Bachelor of Business Studies	Group 3
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**TRINITY COLLEGE DUBLIN**

• Bachelor of Business Studies (BESS Legal Stream)	Group 3
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**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	
<ul style="list-style-type: none"> <li>Masters in Taxation Those who have met the required standard will be eligible for exemptions from all Part 1 and Part 2 exams</li> </ul>	Group 9
<ul style="list-style-type: none"> <li>Bachelor of Arts in Applied Taxation</li> </ul>	Group 1
<ul style="list-style-type: none"> <li>Bachelor of Business Studies (Accounting and Finance)</li> </ul>	Group 2
<ul style="list-style-type: none"> <li>Bachelor of Arts in Law and Accounting</li> </ul>	Group 2
<ul style="list-style-type: none"> <li>Bachelor of Law and European Studies</li> </ul>	Group 4
WATERFORD INSTITUTE OF TECHNOLOGY	
<ul style="list-style-type: none"> <li>Master of Business Studies in Accounting</li> </ul>	Group 1
<ul style="list-style-type: none"> <li>Bachelor of Arts in Financial Services</li> </ul>	Group 3
<ul style="list-style-type: none"> <li>Bachelor of Arts (Honours) in Business Management with Law</li> </ul>	Group 3
<ul style="list-style-type: none"> <li>Bachelor of Business (Honours) (Accountancy Stream)</li> </ul>	Group 3
<ul style="list-style-type: none"> <li>Bachelor of Arts (Honours) in Accounting</li> </ul>	Group 3
<ul style="list-style-type: none"> <li>Bachelor of Business Studies (Accountancy Stream)</li> </ul>	Group 3
<ul style="list-style-type: none"> <li>Bachelor of Arts in Business and Legal Studies</li> </ul>	Group 4
<ul style="list-style-type: none"> <li>Bachelor of Arts (Honours) in Finance and Investment</li> </ul>	Group 5

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