

The logo for the Irish Tax Institute, featuring a stylized shield shape with a purple-to-magenta gradient. The text "Irish Tax Institute" is written in white, bold, sans-serif font across the center of the shield.

**Irish Tax
Institute**

Chartered Tax Adviser (CTA)

Course Information & Regulations 2019/2020



Choose a Tax Qualification that Suits your Needs

Become an Expert in Tax

The gold standard in tax education, the Chartered Tax Adviser (CTA) qualification is Ireland's leading tax advisory qualification for tax professionals. A hallmark of tax expertise worldwide, graduates of the CTA qualification have proven tax technical and legislative expertise, critical to career advancement whether in tax practice, industry or the public sector.

Chartered Tax Adviser (CTA)

Who is it for?

Tax professionals who work in full-time tax roles or aspire to develop a career in tax

What is it?

The qualification of choice for Ireland's leading tax experts and advisers

Where is it? Dublin & online

Duration: Up to 3 years (summer and winter courses available)

Assessment: Examinations and assignments

Build & Refresh Tax Knowledge

The Diploma in Tax is the ideal qualification for accounting professionals and financial planners who wish to refresh and build on their tax knowledge. Upon completion of this new programme, holders of the Diploma will have a solid grounding in tax and be familiar with the current compliance rules in an ever-changing tax landscape.

Diploma in Tax

Who is it for?

Professionals in accounting and finance roles who want to develop their tax knowledge

What is it?

An ideal Diploma for those who wish to update their tax knowledge while fulfilling CPD requirements

Where is it? Dublin & online

Duration: 10 months

Assessment: Multi-disciplinary assignments

Learn the Fundamentals of Tax

The Tax Technician qualification is an entry level programme where participants learn the fundamentals of tax. A practical, flexible course, successful completion of this programme will enable participants to work across a range of tax compliance roles.

Tax Technician

Who is it for? Accounting Technicians, book-keepers, payroll and public sector compliance personnel

What is it? A modular programme for those who wish to learn the fundamentals of tax across all tax heads

Where is it? Dublin & online

Duration: Up to 2 years with modular options available

Assessment: Examinations

Welcome



Dear Student

Welcome to the Chartered Tax Adviser (CTA) programme, Ireland's leading professional tax qualification. Chartered Tax Advisers (CTA) are highly sought after throughout tax practice, the corporate and public sector both at home and abroad.

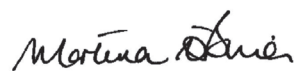
The Chartered Tax Adviser (CTA) brand is the international gold standard in tax and a hallmark of tax expertise worldwide.

The Chartered Tax Adviser (CTA) qualification is designed, delivered and assessed in keeping with best practice in professional education. Leveraging best-in-class technology, this qualification transforms the knowledge, skills and professional career prospects of its graduates.

This handbook contains vital information to support and guide you throughout your studies. Please read it carefully and refer to it regularly. We look forward to working in partnership with you over the coming year to help you achieve your study goals.

We wish you every success.

Yours sincerely

A handwritten signature in black ink that reads "Martina O'Brien".

Martina O'Brien
Director of Educational Strategy



About Us

The Irish Tax Institute is the leading representative and educational body for Ireland's Chartered Tax Advisers (CTA) and is the only professional body exclusively dedicated to tax.

The Chartered Tax Advisers (CTA) qualification is the gold standard in tax and the international mark of excellence in tax advice. With over 5,000 members in Ireland, along with the Chartered Institute of Taxation UK and The Tax Institute of Australia, we are part of the 30,000-strong international CTA network and a member of the CFE Tax Advisers Europe, the European umbrella body for tax professionals.

Our members provide tax education and expertise to thousands of businesses, multinationals and individuals in Ireland and internationally. In addition, many hold senior roles within professional service firms, global companies, Government, Revenue, state bodies and the European Commission.

After 50 years, the Institute remains deeply committed to the role it can play in education, tax administration and tax policy in Ireland and in building an efficient and innovative tax system that contributes to a successful economy and society. We are also committed to the future of the tax profession, our members and our role in serving Ireland's taxpayers and best interests in a new international world order. Our *Irish Tax Series* publications and online database *TaxFind* are respected and recognised as Ireland's most extensive tax information sources.

Irish Tax Institute - Leading through tax education

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About The Chartered Tax Adviser (CTA) Qualification

The Chartered Tax Adviser (CTA) qualification is Ireland's leading taxation qualification and is held by the majority of Ireland's most experienced tax advisers, many of whom are involved in delivering the Chartered Tax Adviser (CTA) programme. The qualification was established 40 years ago and the many Chartered Tax Advisers (CTA) working throughout the public and private sectors are testament to the prestige of the qualification and the calibre of its graduates.

Students gain a deep insight into how our tax laws are formed and how these laws are applied to key commercial transactions. Students acquire the professional skills required of an outstanding tax adviser. They learn about the relevant corporate, legal and accounting issues which underpin, broaden and enhance the skill set of a CTA.

The Chartered Tax Adviser (CTA) qualification provides students with the skills necessary to provide technically correct and commercially sound tax advice.

Tax is an ever-changing and ever-increasing body of legislation, precedents and practice. Our students must achieve the vital competency of "learning to learn" so Chartered Tax Advisers (CTA) can keep abreast of relevant developments throughout their career.

The Chartered Tax Adviser (CTA) programme is a cumulative and fully integrated curriculum. Each Part builds on the knowledge and skills acquired by students at previous Parts.



What Will I Study?

The Chartered Tax Adviser (CTA) programme covers all tax heads, building from fundamentals to the advanced level.

Fundamentals - Part 1

Students cover the key principles for the taxation of individuals while gaining the competence to use tax legislation and case law and translating the principles for taxpayers. Students acquire the skills and knowledge to undertake financial reporting and disclosures for tax figures and obtain knowledge of the Irish and EU legal systems and the fundamental legal concepts required to provide comprehensive tax advice.

Application & Interaction - Part 2

Through interpreting relevant income, capital and indirect tax provisions, and applying the findings to the circumstances of individuals and companies, students learn to advise individual and corporate tax payers on their tax issues. Students obtain a thorough understanding of Revenue powers and Revenue audits. Students learn how to clearly set out tax advice and to project manage the effective implementation of the advice provided including knowing when input is required from other professionals. Related legal and accounting issues are also covered.

Advanced - Part 3

Students acquire the knowledge and skills to deal comprehensively with complex multi-tax scenarios which they will encounter as tax professionals. Students will gain an understanding of international and domestic tax policy which will facilitate students ability to understand tax legislation, whether they are working in practice, the public sector or the corporate sector. Students on completion of Part 3 understand the importance of providing efficient tax advice and of offering alternatives which reflect the commercial reality of the taxpayer. Students obtain a thorough understanding of general anti-avoidance legislation and mandatory reporting requirements. Students consider the ethical issues that qualified Chartered Tax Advisers (CTA) may face when giving tax advice.

Professional Skills

Chartered Tax Advisers (CTA) need to have the skills to gather facts, carry out focused research, identify relevant legal and accounting issues and formulate advice to a taxpayer. They need to communicate complex tax matters as professional tax advice and project-manage the effective implementation of the advice provided to include any compliance related issues. These essential skills are developed in the Professional Skills Module at Part 2.

The skills will be specifically assessed through the Professional Skills module and related assignment.



Throughout the Chartered Tax Adviser (CTA) programme, students will study the tax consequences of many events such as:

The Tax, Legal and Accounting Consequences of Doing Business

- Multinationals doing business in Ireland including principles of international taxation, the Irish holding company regime, international anti-avoidance measures and exit tax issues
- Setting-up, acquiring, expanding, operating, closing down or winding-up a business
- Group structures such as payment groups, use of losses, transfer of assets, VAT grouping, restructuring or reorganisations

The Tax and Legal Consequences of Financial Transactions

- Borrowing and lending money
- Leasing
- Investment and disposal of investments:
 - Property
 - Financial assets
 - Overseas

The Tax and Legal Consequences of Life Events

- Marriage
- Marital breakdown
- Migration – inwards and outwards including foreign employments and secondments
- Termination payments
- Individuals setting up in business as a sole trader or a company
- Planning for retirement through use of pensions
- Succession planning – passing wealth to the next generation
- Personal wealth management

The Tax and Legal Consequences of Frequently Encountered Issues

- Most common personal and commercial transactions
- Determining whether someone is employed or self-employed
- Employer payroll tax issues including share-based methods of remuneration, benefits and pensions
- VAT implications of business transactions
- Revenue powers, Revenue audits and anti-avoidance provisions

Tax Policy

Tax Policy is fully integrated into the Chartered Tax Adviser (CTA) syllabus, providing students with the fiscal framework to consider and evaluate specific aspects of tax policy.

Roles and Skills of a Chartered Tax Adviser (CTA)

Tax advisers work across multiple sectors and bring a range of expert skills to bear across a wide variety of roles as illustrated in the diagram below.

Employed in professional services firms, and throughout the corporate and public sectors, tax professionals use the roles and skills in a variety of ways. The CTA prepares graduates to be able to perform a variety of roles, using a range of skills as outlined below.

Role \ Skills	Analysis	Judgement	Communication	Project Management	Interaction
Tax Compliance	✓	✓	✓	✓	✓
Financial Accounting	✓	✓	✓	✓	✓
Providing Advice	✓	✓	✓	✓	✓
Financial Investigation and Evaluation	✓	✓	✓	✓	✓
Representation	✓	✓	✓	✓	✓

Entry Requirements and Exemptions

Applicants for the 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. Originals will not be returned.

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 Chartered Tax Adviser (CTA) qualification
 - how completion of the Chartered Tax Adviser (CTA) qualification will benefit your career
 - why you think you will be able to successfully complete the course
- A two-page résumé 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 15.

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 (gmcrandal@taxinstitute.ie).

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 12 to 16.

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.

Applicants 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 apply 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 (gmcrandal@taxinstitute.ie) 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.

Group 1 Exempt: All Part 1	Group 5 Exempt: Financial Reporting & Tax Accounting Fundamentals
Group 2 Exempt: Personal & Business Taxes Fundamentals Financial Reporting & Tax Accounting Fundamentals Law Fundamentals	Group 6 Exempt: All Part 1 Business Taxes: Application & Interaction
Group 3 Exempt: Financial Reporting & Tax Accounting Fundamentals Law Fundamentals	Group 8 Exempt: Personal & Business Taxes Fundamentals Financial Reporting & Tax Accounting Fundamentals
Group 4 Exempt: Law Fundamentals	Group 9 Exempt: All Part 1 Part 2: Business Taxes: Application & Interaction Indirect Taxes: Application & Interaction

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 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

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
Carlow Institute of Technology	
• Bachelor of Arts (Honours) in Accounting	Group 2
• Bachelor of Business (Honours) in Accounting & Finance	Group 2
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 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
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	Exemption
• 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
• 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
NUI Maynooth	
Exemption	
• 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 2
• Bachelor of Business (Honours) in Accounting (add-on)	Group 2
• Bachelor of Business in Finance & Investment (who have successfully completed the Taxation 1 and 2 electives and the business and corporate law modules)	Group 2
Technological University Dublin - City Centre	
• 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

Technological University Dublin - City Centre	
• Postgraduate Diploma in Accounting	Group 2
• Bachelor of Science in Business and Management (who have successfully completed the Taxation 1 and 2 electives)	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 and Law (who have successfully completed the Taxation 1 and 2 electives)	Group 2
• Bachelor of Business Studies (who have successfully completed the Financial Reporting, Advanced Financial Reporting and Taxation modules)	Group 8
Technological University Dublin - Blanchardstown	
• Bachelor of Business (Honours) in Accounting & Finance	Group 2
• Bachelor of Business (Honours)	Group 3
Technological University Dublin - Tallaght	
• Bachelor of Business Studies (Honours) (Accounting)	Group 2
Tralee Institute of Technology	
• Bachelor of Business Studies	Group 3
Trinity College Dublin	
• Professional Diploma in Accounting	Group 2
• 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	Exemption
<ul style="list-style-type: none"> • Masters in Taxation Those who have met the required standard will be eligible for exemptions from all Part 1 and Part 2 modules 	Group 9
<ul style="list-style-type: none"> • Bachelor of Arts in Applied Taxation 	Group 1
<ul style="list-style-type: none"> • Bachelor of Business Studies (Accounting and Finance) 	Group 2
<ul style="list-style-type: none"> • Bachelor of Arts in Law and Accounting 	Group 2
<ul style="list-style-type: none"> • Professional Diploma in Accounting 	Group 2
<ul style="list-style-type: none"> • Bachelor of Law and European Studies 	Group 4
Waterford Institute of Technology	
<ul style="list-style-type: none"> • Master of Business Studies in Accounting 	Group 1
<ul style="list-style-type: none"> • Bachelor of Arts in Financial Services 	Group 3
<ul style="list-style-type: none"> • Bachelor of Arts (Honours) in Business Management with Law 	Group 3
<ul style="list-style-type: none"> • Bachelor of Business (Honours) (Accountancy Stream) 	Group 3
<ul style="list-style-type: none"> • Bachelor of Arts (Honours) in Accounting 	Group 3
<ul style="list-style-type: none"> • Bachelor of Business Studies (Accountancy Stream) 	Group 3
<ul style="list-style-type: none"> • Bachelor of Arts in Business and Legal Studies 	Group 4
<ul style="list-style-type: none"> • Bachelor of Arts (Honours) in Finance and Investment 	Group 5

Key Dates 2019/2020

COURSES	WINTER COURSE 2019/2020	SUMMER COURSE 2020
Registration Opens*	August 2019	March 2020
Register by**	27 September 2019	17 April 2020
Part 1 Course Commences	October 2019	April 2020
Part 2 Course Commences	October 2019	April 2020
Part 3 Course Commences	October 2019	April 2020
Registration Closing Date	22 November 2019	8 May 2020
Part 1 Course Complete	March 2020	July 2020
Part 2 Course Complete	March 2020	July 2020
Part 3 Course Complete	April 2020	July 2020

ASSESSMENT	SUMMER SITTING 2020	AUTUMN SITTING 2020
Application Deadline*	22 November 2019	1 May 2020
Assignment Due	16 December 2019	2 June 2020
Interim Examination	18 January 2020	20 June 2020
Part 1 Exams	6 - 10 April 2020	10 - 14 August 2020
Part 2 Exams	6 - 10 April 2020	10 - 14 August 2020
Part 3 Exams	11 - 15 May 2020	24 - 28 August 2020
Continuous Assessment Results	21 February 2020	17 July 2020
Part 1 Exam Results	12 June 2020	25 September 2020
Part 2 Exam Results	12 June 2020	25 September 2020
Part 3 Exam Results	10 July 2020	16 October 2020

* Early registration is recommended

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

Venues

Lecture venues

The CTA programme is offered in Dublin and is also available online. Students can view the recordings of lectures at any time.

Timetables are available to view on Blackboard.

Examination venues

All examination venues are subject to confirmation and demand. Examination notifications will be issued approximately two weeks before the examinations.

Examinations will be held in Dublin and Cork, subject to demand.

Course Materials

Comprehensive Course Materials

- Bespoke manuals for each module written and edited by leading tax specialists incorporating each module's learning objectives and learning outcomes in each chapter, as well as tasks to test understanding of the material covered and directions for further reading.
- Relevant tax legislation for each Part.
- Past papers, with model solutions which have been updated and/or annotated to reflect subsequent Finance Acts with examiners' reports.
- Access to Student *TaxFind*, a comprehensive online tax research database provided to students which contains a wealth of information including all student manuals and legislation titles and additional reference materials, including *Irish Tax Review*.
- Professional Skills materials.
- TaxFax, the Irish Tax Institute's weekly information service on the latest tax news, tax cases, tax publications, Irish Tax Institute representations, Revenue legislation and forthcoming tax deadlines.

Chartered Tax Adviser (CTA) manuals are produced for use by the student in conjunction with the courses offered by the Irish Tax Institute. Various publications from our *Irish Tax Series*, other than the Chartered Tax Adviser (CTA) manuals, are provided to students attending courses. These publications should be used by students to complement the Chartered Tax Adviser (CTA) manuals and may also be used by students at their place of work.

Student Services

A dedicated team of coordinators are available for all student queries.

Learning Management System

Our Learning Management System (Blackboard) allows students to track the progress of their studies, ensuring they are achieving key milestones during the programme. Blackboard contains all information relevant to the course, including timetables, online lectures, additional course materials and important announcements.

Mentor Programme

Our mentor programme is a highly-valued support available to our students.

The one-on-one engagement with someone who has recently completed the Chartered Tax Adviser (CTA) qualification will provide insights, guidance and support which will be a great help to you throughout your studies.

Benefitting from their recent experience of completing the Chartered Tax Adviser (CTA) qualification, mentors will be able to advise students on their approach to their studies. Significant levels of commitment are required to attain the Chartered Tax Adviser (CTA) qualification.

Mentors support students in their studies and mentor them based on their experience. They guide students in their approach to study and encourage them to ensure that they are well-prepared for examinations.

Mentors (in accordance with our data privacy policy which is available online) will be given contact details for students who apply for the mentor programme.

Student Travelcards

Chartered Tax Adviser (CTA) students who are registered on a course are eligible for Student Travel cards, Ireland's largest national student ID and discount card offering discounts with Irish Rail, Dublin Bus, DART, LUAS, Bus Éireann and other carriers as well as over 200 retailers.

Feedback

To facilitate our ongoing commitment to quality and excellence the Irish Tax Institute will periodically canvas for feedback via online surveys and focus groups. We welcome feedback as it is vital to ensure the ongoing development of our education programmes.

Complaints

The Institute strives to provide excellent education and student support services and resolve any issues you may encounter as they arise. In the event that you wish to make a complaint, please refer to our Student Complaints Policy on Blackboard.

Using Blackboard

On first registering students will be issued with a student number and password to login to Blackboard. Students are expected to visit Blackboard and www.taxinstitute.ie regularly to:

- Update personal details online
- View announcements and check timetables
- Access lecture notes and other course materials
- View e-learning lectures and tutorials online
- Complete self-assessment quizzes
- Download case studies and Assignments
- Submit Assignment for correction
- Obtain examination results online

It is important to access the student area regularly, or students risk missing important information.

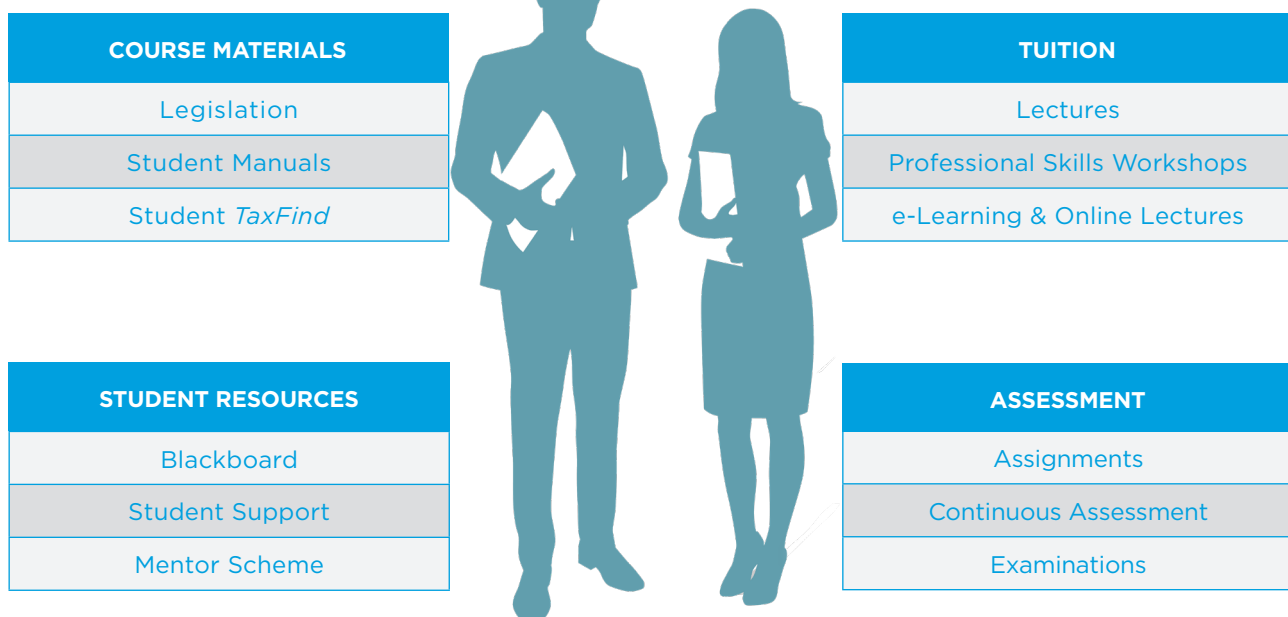
“ Internet access is vital

Students are asked to ensure that their personal details are correct, including email address, as we may periodically send emails containing important information. If there is a change, students should update their profile online.

In case of emergencies, such as the last-minute timetable changes, the Irish Tax Institute may, where possible, send an SMS message to students.

A comprehensive range of supports

In keeping with the latest developments in best practice for adult education, the Chartered Tax Adviser (CTA) programme offers a blended learning experience. This flexible approach allows students to combine face-to-face lectures and tutorials with online and e-lectures. Assessment comprises both formative and summative elements ranging from self-assessment quizzes to Assignments, interim exams and end of course exams.



Key Features of the Chartered Tax Adviser (CTA) Qualification

- A fully integrated and comprehensive syllabus.
- Highlights the integration and interaction of taxes.
- Maps to the course materials to assist students in planning and tracking their studies.
- A transactional approach to taxation learning as no tax exists in isolation.
- A standalone qualification which provides students with a deep knowledge of tax law and practice and also covers the requisite accounting and law to support that knowledge.

Flexibility

- Winter and summer courses offer even greater flexibility as students can choose when best suits them and their employer to study and sit examinations.
- Students with full Part 1 exemptions can qualify as an Chartered Tax Adviser (CTA) in one year (where they complete winter and summer courses)
- Students can choose from two examination sittings per year (summer and autumn).
- Flexible payment options available.

An expert faculty

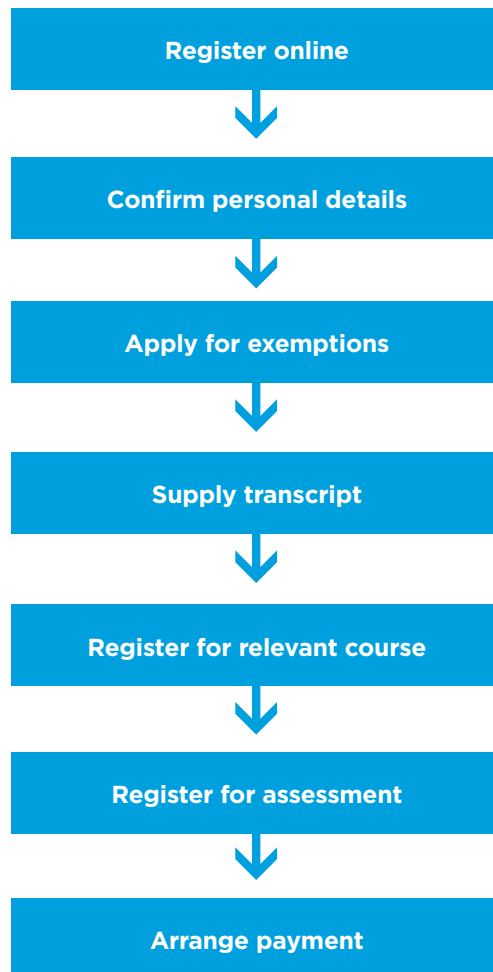
The Chartered Tax Adviser (CTA) programme is designed, written, delivered and assessed by some of the most highly regarded individuals in the tax profession. The Irish Tax Institute's lecturers and tutors bring learning to life with real-life examples which foster a keen sense of commercial awareness and focus on current issues.

The commitment and technical expertise of our writers and editors is evident in the quality of our course materials. We harness the talent of both senior tax specialists and recently qualified Chartered Tax Advisers (CTA) to ensure that our assessments are relevant and fair, yet challenging.

How to Register

Please go to www.taxinstitute.ie and register online.

1. Review the Student Regulations in detail.
2. Fill in personal details and qualification history on the online registration form.
3. Provide an official Level 8 transcript as proof of eligibility to register for the Chartered Tax Adviser (CTA) programme. Apply for exemptions (if relevant) and provide an official transcript as proof of entitlement.
4. Apply for the relevant course, selecting venue as appropriate.
5. Provide a day-time address and contact number for delivery of course materials.
6. Indicate which continuous assessment and examination sitting you intend to present for and at which venue.
7. Check all details are correct before submitting the online registration application.
8. Pay fees by credit card, cheque or direct debit mandate.
9. For more information on fees and the flexible payment options available please see page 24.



Places are granted on a first-come, first-served basis.

You must register for your continuous assessment and examinations by the relevant closing date. Applications for exemptions with proof of entitlement must also be submitted before this deadline. Registrations received after this date will be subject to a late fee of €50.

If you decide to change your selected examination sitting after your examination number has been issued for the Continuous Assessment or end-of-course examination, a €50 charge is payable. This charge arises where you change the timing of the examinations, or where you change your examination venue.

Delivery of course materials

Every effort will be made to deliver course materials within two weeks of processing a complete application. Deliveries will not commence before the week commencing 9 September 2019. All deliveries occur during office hours and must be signed for. It is essential to provide us with a day-time address and contact number which will be passed to our delivery company. Our delivery company cannot predict when deliveries will occur.

On receipt of your course materials you must check and ensure that you have received all relevant materials for your course. To facilitate this a full list of course materials, relevant to each Part, is available on Blackboard.

“ The Chartered Tax Adviser (CTA) programme is not a modular programme, and students must register for and sit examinations in all relevant modules at each Part.

Fees

There is one simple fee structure for the Chartered Tax Adviser (CTA) programme.

The course fee covers:

- All relevant student manuals and past papers
- Relevant tax legislation
- Access to Student TaxFind
- Attendance at face-to-face lectures
- Access to online lectures and e-learning content
- Attendance at Professional Skills workshops
- Revision course prior to examinations
- Examination fees
- Access to a mentor for the duration of the course

Course Fees	
Part 1	
All 4 Modules	€1,615
Cost Per Module	€500
Part 2	
All 4 Modules	€1,715
Cost Per Module	€550
Part 3	
All 4 Modules	€2,200
Cost Per Module	€755
Student Subscription	€235
Delivery of course materials*	€16

* Outside Republic of Ireland, costs may vary, contact us for cost details.

Student Subscription

All student members are required to pay their student subscription of €235 annually. The student subscription year runs from 1 October to 30 September. Student subscriptions are due on 1 October 2019. Failure to pay the student subscription, or any other outstanding course or exam fee, within two months of the due date, may result in student membership being cancelled.

Students must retain his/her student membership status and pay all related student subscriptions during any break taken within the provisions of Student Regulation 6.8 during any year in which examinations are not undertaken and when repeating examinations.

Payment options

Students can pay their fees by credit card, cheque, bank draft, EFT, cash or in instalments by direct debit over the duration of the course. The direct debit mandate is available to download from the website and terms & conditions apply. Students who wish to avail of an instalment payment plan must make an initial payment of 50% of the total fees. The balance is then spread in monthly payments over the duration of the course. There is a €50 fee for each monthly direct debit that fails. Failed payments may also result in online access to courses being suspended. Students with any outstanding fees will not be permitted to present for end of course examinations.

Refund of fees

You have the right, during a period of 14 days beginning on the date that we notify you that your application has been accepted, to cancel your contract with the Institute and to request a refund without incurring a charge or penalty. All requests for refunds must be made in writing. Please note that time is of the essence in this regard and the Institute shall not be bound to comply with a request for a refund made after the 14-day period has expired.

Please note that, apart from this limited exception, no refund or transfer of course or examination fees will be permitted. If you are paying by direct debit, any outstanding instalments will continue to be payable.

Change of examination sitting

If you decide to change your selected examination sitting after your examination number has been issued for the Continuous Assessment or end-of-course examination, a €50 charge is payable. This charge arises where you change the timing of the examinations, or where you change your examination venue, for example, changing from Cork to Dublin. An application form must be completed and a fee paid before any change is made.

Associates

Upon completion of all Parts, a registration fee of €170 is payable by each person to apply to become an Associate of the Irish Tax Institute. The Irish Tax Institute must receive applications to register as an Associate within 12 months of a student having passed Part 3. Any applications after that time will be considered by Council.

An annual subscription, currently €330, is payable by Associates. This subscription is payable upon first admission to Associateship and subsequently on 1 April in respect of each year in accordance with the subscription rate for the year.

Repeat students

Students who are repeating a course of lectures are entitled to a discount on course fees. Course students who are recommencing their studies are not entitled to discounted fees.

Students who do not wish to repeat a course of lectures may choose to repeat examinations only. Students who choose to repeat an examination only are advised to purchase up-to-date legislation, manuals and access to *Student TaxFind*.

A late examination registration fee of €50 will arise for students who register after 22 November 2019 in respect of the summer examinations and after 1 May 2020 in respect of the autumn examinations.

REPEAT FEES	
Part 1	
All 4 Modules	€1,175
Cost Per Module	€360
Part 2	
All 4 Modules	€1,250
Cost Per Module	€400
Part 3	
All 4 Modules	€1,600
Cost Per Module	€515

EXAMINATIONS ONLY	
Part 1	
All 4 Exams	€305
Cost Per Module	€85
Part 2	
All 4 Exams	€330
Cost Per Module	€95
Part 3	
All 4 Exams	€350
Cost Per Module	€105

Assessment

Students are required to complete Assignments, Interim Examinations and Final Examinations at all Parts.

Continuous Assessment

Students are required to complete continuous assessment in a number of specific modules at each Part (see below). Continuous assessment carry marks towards the final examinations and comprise Assignments or Interim Examinations.

- Interim Examinations will take place on 18 January 2020 and 20 June 2020.
- Students must complete Professional Skills Assignments at Part 2 and Part 3.



Exam Timetable: Summer 2020

Part 1 Summer 2020

DATE	TIME	EXAM
Monday, 6 April	9.30 a.m. – 12.30 p.m.	Personal & Business Taxes Fundamentals
Tuesday, 7 April	9.30 a.m. – 12.30 p.m.	Capital Taxes Fundamentals
Thursday, 9 April	9.30 a.m. – 11.30 a.m.	Financial Reporting & Tax Accounting Fundamentals
Friday, 10 April	9.30 a.m. – 11.30 a.m.	Law Fundamentals

Part 2 Summer 2020

DATE	TIME	EXAM
Monday, 6 April	2.30 p.m. – 5.45 p.m.	Personal Taxes: Application & Interaction
Tuesday, 7 April	2.30 p.m. – 5.45 p.m.	Business Taxes: Application & Interaction
Thursday, 9 April	2.30 p.m. – 5.45 p.m.	Indirect Taxes: Application & Interaction
Friday, 10 April	2.30 p.m. – 5.45 p.m.	Capital Taxes: Application & Interaction

Part 3 Summer 2020

DATE	TIME	EXAM
Monday, 11 May	9.30 a.m. – 1.15 p.m.	Advanced Direct Tax: Domestic
Tuesday, 12 May	2.00 p.m. – 5.45 p.m.	Advanced Direct Tax: International
Thursday, 14 May	9.30 a.m. – 1.15 p.m.	Advanced Indirect Taxes
Friday, 15 May	2.00 p.m. – 5.45 p.m.	Professional Advice

Students should note that there is 15 minutes reading time at the start of the Part 2 and Part 3 examinations. Examinations will be held in Dublin and Cork (subject to demand).

Exam Timetable: Autumn 2020

Part 1 Autumn 2020

DATE	TIME	EXAM
Monday, 10 August	9.30 a.m. – 12.30 p.m.	Personal & Business Taxes Fundamentals
Tuesday, 11 August	9.30 a.m. – 12.30 p.m.	Capital Taxes Fundamentals
Thursday, 13 August	9.30 a.m. – 11.30 a.m.	Financial Reporting & Tax Accounting Fundamentals
Friday, 14 August	9.30 a.m. – 11.30 a.m.	Law Fundamentals

Part 2 Autumn 2020

DATE	TIME	EXAM
Monday, 10 August	2.30 p.m. – 5.45 p.m.	Personal Taxes: Application & Interaction
Tuesday, 11 August	2.30 p.m. – 5.45 p.m.	Business Taxes: Application & Interaction
Thursday, 13 August	2.30 p.m. – 5.45 p.m.	Indirect Taxes: Application & Interaction
Friday, 14 August	2.30 p.m. – 5.45 p.m.	Capital Taxes: Application & Interaction

Part 3 Autumn 2020

DATE	TIME	EXAM
Monday, 24 August	9.30 a.m. – 1.15 p.m.	Advanced Direct Tax: Domestic
Tuesday, 25 August	2.00 p.m. – 5.45 p.m.	Advanced Direct Tax: International
Thursday, 27 August	9.30 a.m. – 1.15 p.m.	Advanced Indirect Taxes
Friday, 28 August	2.00 p.m. – 5.45 p.m.	Professional Advice

Students should note that there is 15 minutes reading time at the start of the Part 2 and Part 3 examinations. Examinations will be held in Dublin and Cork (subject to demand).

Assessment Awards

Each year, the Institute presents prizes to the first, second and third places candidates at Part 3 and to the first placed candidates at Part 1 and Part 2. We are very grateful to the employer firms who sponsor a number of assessment awards each year.

A&L Goodbody

ARTHUR COX

BDO

BT BRADLEY TAX CONSULTING
CONSULTING

Deloitte.


EY
Building a better
working world

 Grant Thornton
An instinct for growth™

KPMG

Matheson

M  **MAZARS**


pwc

RBK

WILLIAM FRY

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Student Regulations

The headings to these regulations are for guidance only and shall not be used to assist in the interpretation of their meaning.

All text set out in bold italics is for illustrative purposes only and does not form part of the regulations.

1 DEFINITIONS

“academic year” shall run from 1 October one year to 30 September the following year.

“Assessment” shall refer to the assessment for a Module in an academic year and may refer, as the context requires, to either the end of course examination, any relevant continuous assessment, or both.

“Assignments” shall refer to Assessments which do not take place in examination hall conditions and are not under the supervision of an invigilator. These may also be referred to as **“Non-Invigilated Assessments”**.

“autumn examination sitting” shall mean the end of course examinations which take place in August along with the continuous assessment in either January or June in the same academic year.

“continuous assessments” shall mean the Assignment at Part 3 or interim examinations or any other form of continuous assessment, as appropriate from time to time and as indicated on the syllabus for each Module for each academic year.

“end of course examination” shall mean the examinations which take place in April and August for Part 1 and 2 and the examinations which take place in May and August for Part 3.

“examinations” shall refer to Assessments which take place in examination hall conditions under the supervision of an invigilator. These may also be referred to as **“Invigilated Assessments”**.

“examination sitting” shall mean the summer and/or autumn examination sittings as appropriate.

“Investigations Committee” shall refer to a Committee of the Irish Tax Institute as set out in the Code of Professional Conduct to which students are bound.

“in writing” or **“written notification”**, in the context of written notice issuing from the Irish Tax Institute shall mean a notice emailed to the email address which a student has registered with us or posted to an address the student has registered with us. In the context of written notice issuing to the Irish Tax Institute it shall mean a notice emailed to students@taxinstitute.ie or post sent to the Irish Tax Institute’s registered office being: South Block, Longboat Quay, Grand Canal Harbour, Dublin 2, Ireland.

“Module” shall mean the study course, end of course examination and any continuous assessment.

“Part” shall mean one of the three Parts which make up the Chartered Tax Adviser (CTA) programme: Part 1, Part 2 and Part 3.

“personation” for the purposes of these regulations shall mean any of the following: (i) to assume the identity of another student with intent to deceive, (ii) to engage, involve or allow another person to contribute towards the content or structure of the work on the student’s behalf or (iii) to facilitate or collude in any act falling within (i) or (ii) above.



“**plagiarism**” shall mean:

- (i) to steal and pass off the ideas or words of another as one’s own;
- (ii) to commit literary theft; or
- (iii) to present as new and original literary text derived from an existing source.
- (iv) facilitating an action or behaviour which falls into (i) (ii) or (iii) above which will include one student providing his/her work to another student

“**Required Assessments**” In certain cases students may be exempt from modules or may have achieved a pass mark in a previous examination sitting of the Assessments for the Part and therefore are only required to register for and sit the remaining Assessments. These are referred to as the Required Assessments.

“**summer examination sitting**” shall mean the end of course examinations which take place in April/May along with the January continuous assessment in the same academic year.

2 INFORMATION SUBJECT TO CHANGE

- 2.1 The information in this handbook is accurate at the time of publication. However, the Irish Tax Institute reserves the right to change the information contained in this handbook, including the structure of the course and/or examinations, the timetables or the regulations. All changes will be posted on Blackboard.
- 2.2 The structure of the course and/or examinations, the timetables or the regulations may change from year to year. As a student member of the Irish Tax Institute, it is your responsibility to ensure that you are familiar at all relevant times with the structure of the course and/or examinations, the timetables or the regulations then in force.

3 GENERAL TERMS RELATING TO MEMBERSHIP OF THE IRISH TAX INSTITUTE

- 3.1 The Council, the governing body of the Irish Tax Institute, is entitled, from time to time, to make regulations in regard to the registration of persons as students for Associateship or Fellowship of the Irish Tax Institute, the contents of syllabi, the holding of Chartered Tax Adviser (CTA) examinations and all other related matters. Such regulations may be amended, altered, revoked or replaced from time to time by Council. The regulations in force for the time being are deemed to be incorporated into and form part of the bye-laws of the Irish Tax Institute.
- 3.2 A sub-committee of Council, the Education Committee, has responsibility for the Irish Tax Institute’s education function. The Education team undertakes the day-to-day management of the Chartered Tax Adviser (CTA) programme.
- 3.3 Students are required to register as student members of the Irish Tax Institute in order to be eligible to present for the Chartered Tax Adviser (CTA) programme, including the course and all examinations.
- 3.4 The Director of Educational Strategy reserves the right to refuse an application for admission as a student member.
- 3.5 The Irish Tax Institute’s Code of Professional Conduct (the “Code”) applies to all student members and members of the Irish Tax Institute and is available to download at www.taxinstitute.ie. Failure to comply with the Code shall render a student liable to disciplinary action. The Irish Tax Institute’s Recommended Best Practice Guidelines provide guidance on how to abide by the Code.

- 3.6 All student members are bound by these regulations and by all decisions taken by the Irish Tax Institute's Education Committee.
- 3.7 In order to be admitted as an Associate of the Irish Tax Institute and use the designation Chartered Tax Adviser (CTA), it is necessary to pass the Irish Tax Institute's final Chartered Tax Adviser (CTA) Assessments (Part 3), pay the admission fee and be formally accepted to membership, which cannot occur before the Irish Tax Institute's annual conferring ceremony.

4 DATA PROTECTION

The Irish Tax Institute takes your privacy seriously. We will process your personal data in accordance with our privacy policy as available on our website (<https://taxinstitute.ie/about-us/legal-and-data-policies/data-protection-policy/>).

5 REASONABLE ACCOMMODATION

- 5.1 The Institute will endeavour to accommodate students with disabilities or special learning needs where possible. Where a student has a specific medical condition that may require emergency medical attention, they are also asked to notify their Education Coordinator in advance of commencing the course and the Assessment Manager in advance of their Assessments.
- 5.2 Applications may be considered for extra examination time or the provision of special examination arrangements such as the use of a scribe or reader, use of a laptop, enlarged text on questions etc. Forms must be submitted with supporting documentation, to the Assessment Manager and must be received at least one month prior to the relevant course or examination. In extenuating circumstances, an application may be considered where the incident affecting the student's performance has happened after the closing date.
- 5.3 Requests to sit examinations in a separate location may only be available in some examination venues or in some examination sittings.
- 5.4 Students that have been granted extra time due to an ongoing issue, should contact the Assessment Manager at least one month before every examination sitting. Students will then be notified whether updated documentation will be required. Applications are considered on a case by case basis and based on the documentation received. The provisions for additional time are continuously being reviewed and may differ for future examinations.
- 5.5 Students may also make applications regarding extenuating circumstances where the student feels their performance in one or more Assessments has been affected. This must be received within seven days of the assessment taking place. All applications made on time and with supporting documentation, will be considered when the results are being adjudicated. Applications without supporting documentation will not be considered.

6 ASSESSMENT REGULATIONS - GENERAL

- 6.1 Students may not attempt the Assessments at a Part unless they have been registered for the course for that Part.
- 6.2 All fees, including the student subscription, must be paid in full before a student will be registered for an end of course examination.
- 6.3 In order to successfully complete each Part of the Chartered Tax Adviser (CTA) programme, a student must be exempt from or achieve a pass mark (50%) in each of the Assessments for that Part.



- 6.4 Students must register for and sit all of the Required Assessments for each Part in one examination sitting. If a student does not sit all Required Assessments in one examination sitting any results achieved in any examinations which are attempted at that examination sitting will, subject to section 8 below, be deemed invalid.

It is not possible to split examination sittings.

- 6.5 In the event that a student does not pass all of the Assessments for a Part in one examination sitting, subject to section 8 below, they may repeat the Assessment(s) that they did not pass (the Required Assessments). All Assessments for a Part must be passed within a two-year period from the date of the commencement of the course for that Part i.e. students have four consecutive examination sittings, inclusive of the first examination sitting to successfully complete a Part.

A student who is registered on the October 2019 course has the summer and autumn 2020, summer and autumn 2021 examination sittings to pass all Required Assessments.

A student who is registered on the Summer 2020 course has the autumn 2020, summer and autumn 2021 and summer 2022 examination sittings to pass all Required Assessments.

6.6 Where a student does not pass all of the Assessments for any one Part within the timeframe set out in Regulation 6.5, they shall forfeit all previous pass marks achieved for all Parts and the student must re-commence the Chartered Tax Adviser (CTA) programme at Part 1. They shall not be eligible to remain student members of the Institute outside of this timeframe.

6.7 Students must have successfully completed all of the Assessments (or be exempt from the Assessments) of one Part before proceeding to the Assessments for the next Part.

Students cannot attempt both Part 1 and Part 2 examinations in one examination sitting however, they can sit the examinations for Part 1 and Part 2 in consecutive examination sittings (e.g. summer and autumn) provided they have completed the study courses for both Parts prior to the examination sittings.

6.8 Students may take a break of up to two years from 30 November in the year in which they received their Examination results for one Part up to the final date for registration of the study course for the next Part. During this break, a student must retain his/her student membership status and pay all related student subscriptions.

A student who completes their Part 1 examinations in summer or autumn 2020 may defer commencing the study course for Part 2 until October 2022 at the latest.

6.9 If a student fails to register for the next study course following a break within the timeframe set out in Regulation 6.8, they shall forfeit all previous pass marks achieved for all Parts and must re-commence the Chartered Tax Adviser (CTA) programme at Part 1. They shall not be eligible to remain student members of the Institute outside of this timeframe.

7 ASSESSMENT REGULATIONS - CONTINUOUS ASSESSMENT

7.1 Unlike the requirement to achieve a pass mark of 50% in the overall Assessment per 6.3 above and subject to 7.3, students are not required to pass the individual continuous assessments. The mark achieved will go towards the overall mark for the Assessment of that Module. The combined mark (continuous assessment and end of course examination result) must be 50% to achieve a pass.

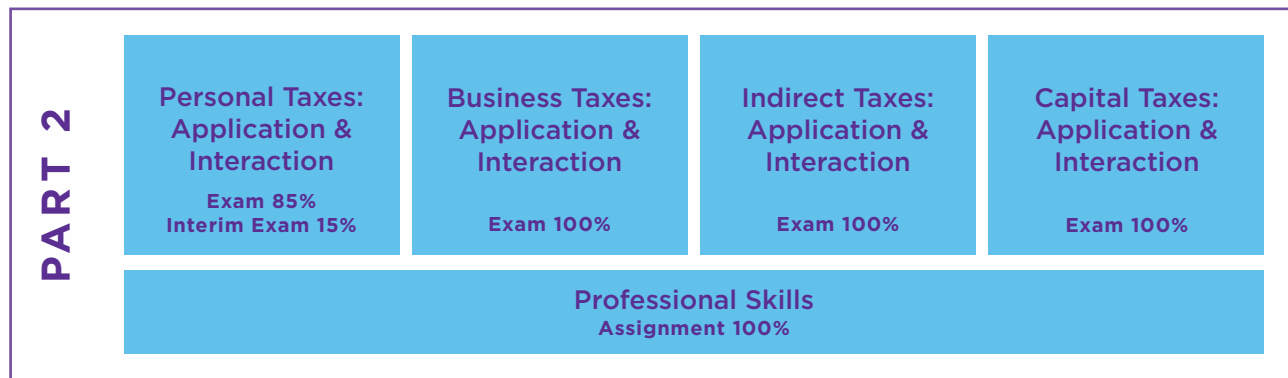
7.2 Students must attempt all relevant continuous assessments for a Part only once per academic year in either January (for the summer or autumn examination sittings) or in June (for the autumn examination sitting only). It is not possible to repeat continuous assessments within an academic year.

7.3 Students must complete the continuous assessment component of a Module prior to attempting the end of course examinations.

7.4 It is not possible to defer or transfer the results of continuous assessment from one academic year into another.

8 PART 2 PROFESSIONAL SKILLS ASSESSMENT

8.1 Part 2 Professional Skills is a standalone Module, the Assessment for which is an Assignment. In addition to the four modules with end of course examinations, students must achieve a pass mark (50%) in the Assignment in order to successfully complete Part 2 and be eligible to progress to Part 3.



8.2 If a student is unsuccessful in the Assignment for Professional Skills at Part 2, they can repeat the Assignment. There is a maximum of four attempts within the two-year timeframe set out in 6.5 above.

8.3 Where a student does not pass all of the Assessments for Part 2 within the timeframe set out in Regulation 6.5, they shall forfeit all previous pass marks achieved for all Parts and the student must re-commence the Chartered Tax Adviser (CTA) programme at Part 1.

In order to successfully complete Part 2, students must complete 5 modules including the Professional Skills Module within a two-year timeframe from the date of commencement of the course. A student who registers on the October 2019 course has four examination sittings (summer and autumn 2020, summer and autumn 2021) and four attempts at the Professional Skills Assignment (January and June 2020 and January and June 2021) to pass all modules at Part 2 and be eligible to progress to Part 3.

9 ASSESSMENT REGULATIONS – NON-INVIGILATED ASSESSMENTS

9.1 Each Assignment must be an original work, submitted in accordance with the instructions set out in 9.2 below. Students must not engage in, or assist or permit any other person to engage in, plagiarism or personation (as each such term is defined in Regulation 1 above).

Assignments must be received by midnight on the submission date. Time shall be of the essence and timelines will be strictly adhered to. Students are responsible for ensuring that their assignment is received by midnight and any delay in transmission will not be the responsibility of the Irish Tax Institute.

9.2 The following information related to the Assignment will be available on Blackboard:

- The Assignment question
- The submission instructions which must be followed when submitting Assignments
- The original work declaration which must be completed and included as the first page of each Assignment
- Citation guidelines. Students should note that marks will be deducted for incomplete or inaccurate citations.
- Writing and wordcount guidelines

9.3 The Irish Tax Institute reserves the right to use electronic or other detection mechanisms to identify potential plagiarism.

9.4 Students are prohibited from writing their names or any identifying mark other than their Assessment examination number on their Assignment.

- 9.5 Subject to Regulation 12, the student's Assignments, once submitted, is the property of the Irish Tax Institute and under no circumstances will it be discussed with the student.

10 EXAMINATION REGULATIONS (INVIGILATED ASSESSMENTS)

- 10.1 Students are required to bring a valid form of photo identification and their examination number to each of their examinations which they must display on their desk for the duration of the examination.

Valid forms of photo identification are:

- A valid Irish driving licence
- A valid passport
- A valid Garda identification (National Age Card)

Students who do not bring this identification to each examination may not be permitted to sit the examination.

- 10.2 Students must not be in possession of briefcases, bags, unauthorised books or notes during the examination. Regulation 11 sets out what is permitted in the examination hall.
- 10.3 Use of mobile phones or any other electronic devices including smart watches (other than a non-programmable calculator) is not permitted during an exam. Mobile phones and any other electronic devices must be powered off and must not be kept on your person during an exam.
- 10.4 No additional time is allowed for students who arrive late for an examination.
- 10.5 Students may not leave the hall during the first 60 minutes of the examination. After this time, subject to 10.7 below, a student may leave the hall temporarily under supervision. Question papers and any other examination stationery must not be removed from the hall during the absence.
- 10.6 No student will be admitted to the examination hall more than 60 minutes after the start of the examination; in exceptional circumstances, a student may be admitted by an invigilator after 60 minutes have elapsed, provided no other student has left the examination.
- 10.7 No students may leave the hall during the last 30 minutes of the examination.
- 10.8 Students must obey all instructions issued by an invigilator.
- 10.9 Where an invigilated assessment includes reading time at the start of the examination, the following rules shall apply from the start of reading time as if it were the start of the examination.
- 10.10 Students may only write on their examination paper during reading time. If a student writes in their answer booklet it will be taken by the Invigilator and a clean answer booklet provided.
- 10.11 Students must stop writing immediately when the end of the examination is announced and remain seated until all scripts have been collected.
- 10.12 The student's script is the property of the Irish Tax Institute and under no circumstances will it be discussed with the student, subject to Regulation 12.
- 10.13 Exam scripts will only be retained for the period during which an application for a recheck may be made (see Regulation 14) plus one month. If a recheck request is made, the exam script will be held for a month following the issuing of the notification of the recheck result. Script Access Requests are dealt with through our Data Protection Policy (<https://taxinstitute.ie/about-us/legal-and-data-policies/data-protection-policy/>). Please see the Assessment area on Blackboard for more information.

- 10.14 Students are prohibited from writing their names on their examination scripts.
- 10.15 If a student attempts more questions than necessary for a particular examination their result will be calculated on the basis of the highest marks achieved for the individual questions attempted.

11 MATERIAL PERMITTED IN THE EXAMINATION HALL

- 11.1 Tables of tax rates, allowances and other related information will be supplied in the examination hall if necessary. The OECD Model Tax Convention, the Ireland-UK Double Tax Agreement/Convention and the Ireland-US Double Tax Agreement/Convention will be provided in the examination hall if necessary.
- 11.2 Other than materials provided by the Irish Tax Institute in the examination hall, students may be in possession of:
- A non-programmable pocket calculator
 - Irish tax legislation as indicated on the syllabus for each individual examination (see table below). This legislation is published by the Irish Tax Institute and provided to students as part of their course materials. Students may, if they prefer, use Irish tax legislation produced by other publishers. Students can bring in two copies of legislation, provided both copies are published by the same publisher.

PART		Direct Tax Acts	Law of Value-Added Tax	Law of CAT & Stamp Duty
PART 1	Personal & Business Taxes Fundamentals	✓		
	Capital Taxes Fundamentals	✓		
PART 2	Personal Taxes: Application & Interaction	✓		
	Business Taxes: Application & Interaction	✓		
	Indirect Taxes: Application & Interaction		✓	
	Capital Taxes: Application & Interaction			✓
PART 3	Advanced Direct Tax: Domestic	✓		✓
	Advanced Direct Tax: International	✓		✓
	Advanced Indirect Taxes	✓	✓	
	Professional Advice	✓	✓	✓

- 11.3 Use of legislation: Legislation permitted in the examination may be tagged and must not have been annotated or cross-referenced, but students may have highlighted or underlined text. If it is tagged, nothing more than an Act/Section name and/or number should be written on the tag.

See example of tagging

Section 23A
Company Residence

Sections applicable to
groups s617, s616, s618, s619

Example of correct tagging

Example of incorrect tagging

Writing or cross-referencing legislation constitutes notes which are not permitted in the examination hall under Regulation 10.2.

If, before an examination starts, an Invigilator becomes aware that a student's legislation contains unauthorised notes they may take possession of that student's legislation and a replacement copy, if available, may be given to that student.

12 CONTRAVENTION OF ASSESSMENT REGULATIONS

- 12.1 Students are subject to the Irish Tax Institute Code of Professional Conduct which includes the right of the Irish Tax Institute to impose sanctions on foot of a contravention of the Code up to and including expulsion of the student from membership of the Irish Tax Institute.

Non-invigilated Assessments

- 12.2 Assignments received after the deadline for submission (being midnight on the submission date) **will** attract the following penalties: Up to 1 day late - 10% reduction in the mark awarded.

More than 1 day, but less than 2 days late - 20% reduction in the mark awarded

More than 2 days, but less than 3 days late - 30% reduction in the mark awarded

More than 3 days, but less than 4 days late - 40% reduction in the mark awarded

More than 4 days, but less than 5 days late - 50% reduction in the mark awarded

More than 5 days late - assignment will not be accepted nor corrected.

- 12.3 Assignments **will not** be accepted nor corrected if:

- (i) They are not submitted in accordance with the submission instructions
- (ii) They do not include a completed original work declaration

- 12.4 If plagiarism and/or personation is identified or suspected in the course of correcting the Assignment then a report stating the grounds for suspicion along with the piece of work and any other relevant supporting documents shall be sent to the Assessment Sub-Committee (a sub-committee of the Education Committee). These instances shall be dealt with in accordance with Regulation 12.5.

- 12.5 The Assessment Sub-Committee shall investigate the suspected plagiarism and/or personation in order to determine whether or not it is an instance of plagiarism or personation.

The student shall receive written notification from the Irish Tax Institute which shall state that an investigation under this regulation has commenced, identify the pieces of work with suspected plagiarism or personation and invite the student to provide an explanation within five days of the date of issue of the notification.

The student may request that these time frames or dates be extended but due to the tight timeframe surrounding the correction of Assignments, such an extension may result in the student's marks being withheld from the student and where relevant subject to Regulation 4, the student's employer, pending the completion of this process.

- 12.5.1 The Assessment Sub-Committee shall set out whether they judge plagiarism or personation to have taken place and the reasons for that judgement.

12.5.2 If the instance is confirmed as plagiarism or personation by the Assessment Sub-Committee then, subject to 12.10 below, the Assessment Sub-Committee may impose the following penalties:

- (i) Assigning a reduced mark for the Assignment; or
- (ii) Assigning a mark of zero for that Assignment

The Assessment Sub-Committee may also require that:

- (i) The student re-submit the Assignment; or
- (ii) The student re-submit the Assignment with a pre-specified maximum possible mark attainable

Where no plagiarism or personation is confirmed the student's permanent record shall be purged of any mention of the instance.

Where plagiarism or personation is confirmed, the student shall be notified in writing of the penalty imposed and this shall form part of the student's record. For the avoidance of doubt, subject to any findings of the Investigations Committee in respect of a matter referred under Regulation 12.10, this shall not transfer into the membership record if the student applies for Associateship on passing Part 3.

Any costs incurred directly relating to an investigation under this regulation shall be borne by those who incur them.

12.6 Notwithstanding anything contained in these regulations, the Irish Tax Institute reserves the right to investigate any suspicions or allegations of plagiarism at any time.

Invigilated Assessments

12.7 The Assessment Sub-Committee and the Education Committee regard the breach of any regulations of any kind as a very serious matter. With regard to the Invigilated Assessments the following are considered to be serious breaches and will result in full investigation as outlined under Regulation 12.8

- (i) Being in possession of mobile phones or unauthorised electronic devices, briefcases, bags, unauthorised books or notes
- (ii) Aiding, or attempting to aid, another student
- (iii) Obtaining, or attempting to obtain, aid from another student
- (iv) Communicating, or attempting to communicate, with any other person in the examination hall, other than an invigilator, for the duration of the examination
- (v) Continuing to write in their answer booklet once the examination time has ended
- (vi) Failing to obey any instruction from an invigilator

If a student is found to be in possession of suspicious material, the Invigilator shall remove any suspicious material, if relevant, and notify the student that a report will be made to the Assessment Sub-Committee of the Education Committee. This shall be dealt with in accordance with Regulation 12.8. If the suspicious material is needed for the Assessment Sub-Committee to review, it shall be kept by the Invigilator and only returned to the student after the Assessment Sub-Committee has reviewed it. Otherwise, the material shall be returned to the student after the examination.

- 12.8 The Assessment Sub-Committee shall investigate a suspected breach of regulations to assess whether or not there was a breach.

Where a suspicion of breach of examination regulations is to be dealt with under this regulation, the student shall receive written notification. The notification shall state that an investigation under this regulation has commenced, identify the suspected breach of regulations and invite the student to provide an explanation within two working days. The student may request that these time frames or dates be extended but due to the tight timeframe surrounding the correction of Assessments, such an extension may result in the student's marks being withheld from the student and where relevant, subject to Regulation 4, the student's employer pending the completion of this process.

- 12.8.1 The Assessment Sub-Committee shall set out whether they judge a breach of a regulation to have taken place and the reasons for that judgement.
- 12.8.2 If the instance is confirmed as a breach of regulations by the Assessment Sub-Committee subject to 12.10 below, the Assessment Sub-Committee may impose the following penalties:
- (i) Assigning a reduced mark for the assessment; or
 - (ii) Assigning a mark of zero for that assessment; or
 - (iii) Cancelling the assessment during which the breach took place. Students should note that if this relates to an end of course examination then this would render any other Required Assessments attempted at that examination sitting invalid.

Where no examination regulation breach is confirmed the student's permanent record shall be purged of any mention of the instance.

Where a regulation breach is confirmed, the student shall be notified in writing of the penalty imposed and this shall form part of the student's record. For the avoidance of doubt, subject to any findings of the Investigations Committee in respect of a matter referred under Regulation 12.8.2, this shall not transfer into the membership record if the student applies for Associateship on passing Part 3.

Any costs incurred directly relating to an investigation under this regulation shall be borne by those who incur them.

Assessment Appeals

- 12.9 If a student wishes to appeal against any penalty imposed by the Assessment Sub-Committee then they must submit their formal appeal to the Director of Educational Strategy, outlining all grounds for appeal, in writing within 21 days of the publication of the decision. These appeals shall be dealt with by a Committee appointed by Council. Unlike normal appeals, this appeal shall first be made in writing and then, should the student wish, they may present to this Committee in person to discuss their appeal. Any findings of the Committee appointed by Council are final. Appeals must be accompanied by a fee of €250. This fee will be reimbursed should the appeal be upheld. Any costs incurred directly relating to an appeal under this regulation shall be borne by those who incur them.
- 12.10 The Assessment Sub-Committee and Education Committee reserve the right to refer any matter in relation to any breach of student regulations to the Investigations Committee.

13 NOTIFICATION OF ASSESSMENT RESULTS

- 13.1 Students will be notified online of the marks obtained in each of their Assessments.
- 13.2 Students will receive an official transcript of their final Assessment results.

14 RECHECKS

- 14.1 If a student is dissatisfied with their results for a Module or Modules, they may apply to have the related Assessments rechecked. A recheck costs €60 per Module.
- 14.2 A person other than the Examiner will be appointed solely by the Irish Tax Institute to carry out a recheck.
- 14.3 The Assessment Sub-Committee will consider the results of a recheck and their decision on the matter will be final. Under no circumstances will the Irish Tax Institute enter into discussions with the student on the result of a recheck.
- 14.4 Applications for rechecks must be made on the appropriate form (available on Blackboard) and submitted, with the appropriate fee, to the Irish Tax Institute within 6 calendar days from the date of the results becoming available online.

15 APPEALS

- 15.1 Students have a right of appeal to the Director of Educational Strategy (or nominee) in relation to the operation of any of the rules in this handbook to the extent that the operation affects:
- Admissions
 - Exemptions
 - Extension of time limits relating to courses and Assessments
- 15.2 Appeals that relate extensions of time limits relating to courses and Assessments can only be made on the basis of extenuating circumstances such as:
- Medical reasons substantiated by supporting documentary evidence
 - Work-related reasons, substantiated by documentary evidence from your employer.
- 15.3 Where a student has not successfully completed a Part within the specified timeframes (see 6.5), they can apply for an additional final concessionary examination sitting for that Part. This application will be considered on a case-by-case by the Director of Educational Strategy (or nominee). An application for an additional concessionary examination sitting can only be made on the basis of extenuating circumstances such as medical or work-related grounds and must be substantiated by supporting documentary evidence (as 15.2 above).
- 15.4 If a student is unhappy with a decision of the Director of Educational Strategy (or nominee), they have a further right of appeal to the Education Committee. The decision of the Education Committee shall be final.
- 15.5 All appeal forms (available to download on Blackboard) must be lodged within 10 working days of receipt by the student of the decision which is being appealed against or of the event which gives rise to the appeal, whichever is relevant.

A separate appeals procedure applies for contravention of examination regulations. Please see Regulation 12.9.

Frequently Asked Questions

What do I need to claim an exemption?

To claim an exemption you need to submit a transcript of your results from the relevant body. see page 11.

I previously qualified as an accountant ten years ago – what exemptions can I claim?

Exemptions are not subject to time limits; therefore if your qualification is listed on pages 12-16 you will receive full Part 1 exemptions irrespective of when you qualified.

My qualification is not listed but I feel that I may be entitled to an exemption – what can I do?

If your exemption is not listed and after reviewing the Chartered Tax Adviser (CTA) syllabus you feel that you may be entitled to an exemption, please submit an official transcript of your results from the appropriate body, with a detailed syllabus and examination papers of the relevant degree subjects. The syllabus and examination papers must be cross-referenced to the Part 1 syllabus for which the exemption is being sought. See page 10 for further details.

I don't have a degree (Level 8 on the National Framework of Qualifications) but have a background in accounts and finance – am I eligible to register for the Chartered Tax Adviser (CTA) programme?

Candidates who do not hold an honours degree or equivalent may be considered on a case-by-case basis, through the recognition of prior learning. See page 11 for further details.

When is the deadline for registering for the Chartered Tax Adviser (CTA) programme?

To ensure that you receive your materials in advance of lectures, you should register at least two weeks prior to your course commencing. We continue to accept registrations after the course commences. However, early registration is advised so you do not miss any tuition. See page 17 for key dates.

What does my fee cover?

Your fee covers all relevant student manuals, relevant tax legislation, attendance at lectures, Professional Skills workshops, a revision course, access to Student TaxFind, as well as examination fees. Your course fee does not cover your student subscription of €235 which is payable by 1 October 2019. See page 24 for further details.

Do I need to pay the full fees in one instalment?

The Irish Tax Institute is pleased to offer a flexible payment method by direct debit, meaning you can spread your course fees over the duration of the course. Terms & Conditions apply. See page 24 for further details.

Is the Chartered Tax Adviser (CTA) programme eligible for tax relief?

Tax relief is not currently available.

How quickly can I complete the Chartered Tax Adviser (CTA) programme?

A student who is exempt from Part 1 could obtain the Chartered Tax Adviser (CTA) qualification in one year where they undertake both the autumn & summer course.

Can I complete Part 1 and Part 2 in the same academic year?

Yes, a student can register for the Part 1 winter course which would prepare you for exams in April and then complete the summer course which would prepare you for exams in August of the same academic year. You must successfully complete Part 1 before you can proceed to Part 2.

Is it possible to take a break from my studies or will this impact my qualification?

You may take a break of up to 2 years from 30 November in the year you successfully completed one Part and the commencement of the study course for the next Part. See page 35.



Where are lectures held?

Lectures are held in Dublin. Lectures are also available online.

When are the lectures scheduled?

Lectures are scheduled to take place at weekends only.

Is attendance at every lecture mandatory?

Attendance at lectures is highly recommended. If your fees are paid by your employer they are entitled to receive a copy of your attendance in accordance with our data protection notice.

Is the Chartered Tax Adviser (CTA) programme modular?

It is not a modular programme. You must present for all required exams in one sitting.

Do I need to sit all four exams in one sitting?

Yes, you must present for all your exams in one sitting.

How many exams do I need to do to qualify?

In order to qualify as an CTA, you need to successfully complete all modules at Parts 1, 2 and 3. You may be awarded exemptions at Part 1.

What is the pass mark for each module?

The pass mark is 50% for all modules.

How do I pass a Part?

To pass a Part of the Chartered Tax Adviser (CTA) programme, a student must be exempt from or achieve a pass mark in each of the assessments (including continuous assessment where applicable) for that Part.

Is there compensation in the Chartered Tax Adviser (CTA) examination regulations?

No, compensation between examinations is not permitted.

Can I 'carry' a pass mark?

Students who achieve a pass mark will not be required to repeat that examination. They will

only be required to register and sit the remaining modules at that Part. To pass the Part overall, they must achieve 50% in all modules over four consecutive examination sittings.

What happens if I don't pass all four modules at a Part in the prescribed timeframe (four consecutive sittings)?

Students will forfeit their assessment results and must recommence at Part 1, or Part 2 if students are exempt from Part 1.

When can I use the term "Chartered Tax Adviser (CTA)"?

You can use the term Chartered Tax Adviser (CTA) after you have successfully completed your Part 3 examinations, paid the admission fee and been formally accepted to membership, which cannot occur before the Irish Tax Institute's Annual Conferring Ceremony.

Where can I work after completing the Chartered Tax Adviser (CTA) programme?

Chartered Tax Advisers (CTA) work in many environments: throughout the corporate world in multinationals and major domestic companies, accountancy firms, legal firms, tax consultancy practices (as an owner, partner or employee), the financial services sector, government and public sector (Revenue, policy bodies).

Do I need a training contract?

You do not need a training contract to study the Chartered Tax Adviser (CTA) programme.

I am not working in tax. Can I study the Chartered Tax Adviser (CTA) programme?

You do not need to be working in tax to study the Chartered Tax Adviser (CTA) programme.

Does the Institute give guidance on study leave?

No, we do not publish guidelines on recommended study leave.



Talk to us today

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