

**Irish Tax  
Institute**

# Tax Technician

Course Information & Regulations 2019/2020



# Choose a Tax Qualification that Suits your Needs

## Become an Expert in Tax

### Chartered Tax Adviser (CTA)

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.

**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

### Diploma in Tax

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 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.

**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

### Tax Technician

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.

**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 Tax Technician programme.

This handbook offers comprehensive information on the Tax Technician qualification and is designed to guide you through your course of study.

This practical course covers the fundamentals of income tax, corporation tax, capital taxes and VAT, building a solid foundation in the fundamentals of the Irish tax system. It also covers the relevant accounting and legal principles as well as an overview of company filing obligations.

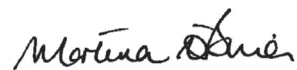
Our flexible modular structure ensures that you can complete the qualification at a pace that suits you, completing the course and examinations over a period of one to two years.

Our Education team provide a range of support services to assist you during your studies and are in regular communication about various aspects of the course and examinations.

I would like to wish you every success in your studies in the year ahead.

Kind regards

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**



# Table of Contents

Section	Page Number
About the Tax Technician Qualification	6
Entry Requirements	8
Key Dates	9
Timetable	10
Venues & Course Materials	11
Student Services	12
How to Register	13
Fees	14
Examination Syllabus	16
Student Regulations 2019/2020	28
Frequently Asked Questions	35

# About the Tax Technician Qualification

The Tax Technician qualification is Ireland's only professional tax compliance qualification and has been designed as a practical course that will meet the increasing need for tax compliance services.

## Income Tax & Payroll Fundamentals

This module covers the key income tax issues impacting the individual taxpayer.

- The framework of the income tax system
- How various sources of income are taxed
- How residence and domicile can impact an individual's income tax liability
- How profits from a sole trade / profession are taxed including deductible business expenses and relief for capital expenditure
- The treatment of losses for tax purposes
- How investment income is taxed including income from property and other asset types
- Employment taxes including the treatment of expenses, benefits-in-kind and termination payments
- Tax relief available for pension contributions
- How to calculate an individual's annual income tax liability, including PRSI and USC
- The self-assessment system including income tax filing obligations
- The interest/penalty regime
- How the PAYE collection system operates and the appropriate forms that need to be filed
- Revenue powers and Revenue audits

**Assessment:** 3 hour written exam

## Capital Taxes Fundamentals

This module covers the key capital gains tax, capital acquisitions tax and stamp duty issues arising on foot of various transactions.

- How residence and domicile impacts the charge to CGT and CAT
- The transactions and events that incur a charge to CGT and CAT including transactions involving property, shares, land, and a business
- How married couples, civil partners and cohabitants are treated for CGT and CAT purposes including specific life events such as separation and divorce
- The calculation of an individual's CGT and CAT liability with specific emphasis on claiming reliefs and exemptions
- The charge to stamp duty on various transactions, and any reliefs and exemptions that can be claimed
- The self-assessment system for capital taxes including filing returns and filing deadlines
- Revenue powers and Revenue audits

**Assessment:** 3 hour written exam

## Corporation Tax Fundamentals

This module covers the key corporation tax issues impacting the corporate taxpayer.

- The fundamental company law issues pertaining to companies, including the formation of a company and the role of directors
- The impact of tax residency on a company's tax liability
- How different sources of company income are taxed, including trading income, investment income, foreign income and chargeable gains
- Tax relief that is available for losses and trade charges
- Specific provisions applying to particular types of corporates including groups and close companies
- The self-assessment system including corporation tax filing obligations
- Revenue powers and Revenue audits

**Assessment:** 3 hour written exam

## VAT Fundamentals

This module provides an overview of the VAT system for domestic and cross-border transactions.

- The framework of the Irish VAT system and the European dimension
- The rates of VAT and deductible/non-deductible VAT
- How VAT applies on the supply of goods and services
- How the reverse charge mechanism and self-accounting for VAT applies
- How VAT should be applied on the supply of goods and services outside of Ireland
- The charge to VAT on various property transactions
- The VAT implications on the transfer of a business
- The administration system including filing obligations and record keeping
- Revenue powers and Revenue audits

**Assessment:** 3 hour written exam

For a detailed syllabus, please see page 16.

## How Will I Learn?

This practical, flexible course is designed around you – choose to attend weekend lectures in Dublin or opt for online self-study option where lectures are recorded and can be taken at a time that suits you.

All modules are delivered in tutorial format by experts in their field, with an emphasis on using case studies and examples to bring tax to life. Course materials are designed to develop a solid working knowledge across all areas of tax, through the use of real life examples and self-assessment tasks so you can review your progress and prepare for your assessment.

## Entry Requirements

To register as a student it is necessary to have at minimum a Level 5 qualification on the National Framework of Qualifications (Leaving Certificate or equivalent).

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

### What if I do not hold a Level 5 qualification?

Applicants who do not hold a Level 5 qualification may be considered on a case-by-case basis, through the recognition of prior learning.

Applications should include:

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

Applications should be submitted to Grace McRandal, Senior Manager of Professional Education, by email at [gmcrandal@taxinstitute.ie](mailto:gmcrandal@taxinstitute.ie) 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 Regulation 11.1.



## Key Dates

COURSES	WINTER COURSE 2019/2020	SUMMER COURSE 2020
Registration Opens	August 2019	March 2020
Register by	20 September 2019	17 April 2020
Course Commences	October 2019	April 2020
Course Complete	March 2020	July 2020

### Summer Exams 2020

DATE	TIME	EXAM
Monday, 6 April	9.30 a.m. – 12.30 p.m.	Income Tax & Payroll Fundamentals
Tuesday, 7 April	9.30 a.m. – 12.30 p.m.	Capital Taxes Fundamentals
Thursday, 9 April	9.30 a.m. – 12.30 p.m.	Corporation Tax Fundamentals
Friday, 10 April	9.30 a.m. – 12.30 p.m.	VAT Fundamentals

### Autumn Exams 2020

DATE	TIME	EXAM
Monday, 10 August	9.30 a.m. – 12.30 p.m.	Income Tax & Payroll Fundamentals
Tuesday, 11 August	9.30 a.m. – 12.30 p.m.	Capital Taxes Fundamentals
Thursday, 13 August	9.30 a.m. – 12.30 p.m.	Corporation Tax Fundamentals
Friday, 14 August	9.30 a.m. – 12.30 p.m.	VAT Fundamentals

	SUMMER SITTING	AUTUMN SITTING
RESULTS	5 June 2020	23 September 2020

## Tax Technician Indicative Timetable

Saturday 05 October	9.30 am - 1.00 pm 2.00 pm - 5.30 pm	Income Tax & Payroll Fundamentals Capital Taxes Fundamentals
Saturday 19 October	9.30 am - 1.00 pm 2.00 pm - 5.30 pm	Income Tax & Payroll Fundamentals VAT Fundamentals
Saturday 9 November	9.30 am - 1.00 pm 2.00 pm - 5.30 pm	Corporation Tax Fundamentals Capital Taxes Fundamentals
Saturday 16 November	9.30 am - 1.30 pm 2.30 pm - 6.00 pm	Income Tax & Payroll Fundamentals Capital Taxes Fundamentals
Saturday 23 November	9.30 am - 1.00 pm 2.00 pm - 5.30 pm	Income Tax & Payroll Fundamentals Capital Taxes Fundamentals
Saturday 30 November	9.30 am - 1.00 pm 2.00 pm - 5.30 pm	VAT Fundamentals Corporation Tax Fundamentals
Saturday 7 December	9.30 am - 1.00 pm 2.00 pm - 5.30 pm	VAT Fundamentals Capital Taxes Fundamentals
Saturday 18 January	9.30 am - 1.00 pm 2.00 pm - 5.30 pm	Income Tax & Payroll Fundamentals Capital Taxes Fundamentals
Saturday 25 January	9.30 am - 1.00 pm 2.00 pm - 6.00 pm	Corporation Tax Fundamentals Income Tax & Payroll Fundamentals
Sunday 9 February	9.30 am - 1.00 pm 2.00 pm - 5.30 pm	Corporation Tax Fundamentals VAT Fundamentals
Saturday 15 February	9.30 am - 1.00pm 2.00pm - 5.30 pm	Capital Taxes Fundamentals VAT Fundamentals
Sunday 23 February	9.30 am - 1.00 pm 2.00 pm - 5.30 pm	VAT Fundamentals Corporation Tax Fundamentals
Saturday 29 February	9.30 am - 1.00 pm 2.00 pm - 5.30 pm	Income Tax & Payroll Fundamentals Capital Taxes Fundamentals
Saturday 7 March	9.30 am - 1.00 pm 2.00 pm - 5.30 pm	Corporation Tax Fundamentals Income Tax & Payroll Fundamentals
Saturday 14 March	9.30 am - 1.00 pm 2.00 pm - 5.30 pm	Capital Taxes Fundamentals Income Tax & Payroll Fundamentals
Sunday 22 March	9.30 am - 1.00 pm 2.00 pm - 5.30 pm	Corporation Tax Fundamentals VAT Fundamentals

6 - 10 April 2020 Examinations

This is an indicative timetable, which shows the dates of lectures and the number of hours per subject. Please note that this timetable is subject to change and changes will be posted on Blackboard.

It is the responsibility of each student to regularly check Blackboard for any amendments to this timetable as individual notification of any such changes will not be made.

# Venues

## Lecture venues

The Tax Technician programme is offered in Dublin and other regional venues, subject to demand.

The Tax Technician programme is also available online. Students can either attend live online or alternatively view the recordings of lectures at any time. This online programme is fully supported with a dedicated course coordinator.

## 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

Course materials are provided as follows:

- A dedicated manual prepared for each module
- Past papers for each module
- *Taxation Summary*

Students will also receive:

- 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
- Tax Technician Student *TaxFind* online tax research database. Tax Technician Student *TaxFind* includes
  - Tax Technician manuals
  - *Irish Tax Review*

## Delivery of course materials

Every effort will be made to deliver course materials within two weeks of processing a complete application. However, deliveries will not commence before 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 course materials students are advised to check and ensure that they have received all relevant materials. To facilitate this a full list of course materials is available on Blackboard, our dedicated Learning Management System.

## Student Services

The Irish Tax Institute offers a wide range of services to assist you during your time as a student.

- A dedicated Education Coordinator who acts as a single point of contact for all student queries
- Our dedicated Learning Management System, Blackboard, with the following valuable information:
  - Timetables
  - Important announcements
  - Online lectures
- Special online student orientation and examination sessions

### “ Internet access is vital

**Internet access is vital as students are expected to visit Blackboard and the Irish Tax Institute website [www.taxinstitute.ie](http://www.taxinstitute.ie) regularly to:**

- Register for courses and examinations
- Obtain examination results online
- Update personal details online

On first registering students will be issued with a student number and password to log into Blackboard.

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

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

### 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 professional education programmes.

If students have a query or would like to discuss any aspect of the Tax Technician programme, please do not hesitate to contact any member of the Education Team. We are here to help, and look forward to meeting you over the coming academic year.

### 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.

# How to Register

To register, please go to **[www.taxinstitute.ie](http://www.taxinstitute.ie)**.

- Read this booklet in detail prior to registration and review the rules and regulations contained within
- Fill in your personal details
- Fill in your qualification history and provide an official Level 5 transcript as proof of eligibility to register for the Tax Technician qualification
- Apply for the Tax Technician course (or modules thereof), selecting a venue as appropriate
- Provide a day-time address and contact number for delivery of course materials
- Indicate which exams and examination sitting you intend to present for (summer 2020 or autumn 2020). If you decide to change your selected examination sitting after your examination number has been issued for the 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
- Check all details are correct before submitting your registration
- Pay fees by credit card, EFT, cheque, or direct debit mandate.



# Fees

All students are required to pay an annual student subscription of €140. The student subscription is due on 1 October 2019.

The course fee covers attendance at the course, all course materials, the practical workshops prior to examinations, as well as examination fees and access to all online resources.

Course Fees (including exams)	
All 4 Subjects	€1,905
Cost Per Subject	€650
Subscription	€140
Delivery of course materials*	€16

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

## Flexible payment options

There are a number of flexible payment options. Students can pay their fees by credit card, cheque, bank draft, cash or in instalments by direct debit mandate over the duration of the course. The direct debit mandate is available to download from our website at [www.taxinstitute.ie](http://www.taxinstitute.ie). Terms and 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 result in online access to courses being suspended. Students with any outstanding fees will not be permitted to present for end of course examinations.

## Repeat students

All student members are required to pay their student subscription of €140 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.

The cost to repeat an examination is €80 per subject. Students who wish to repeat a course are entitled to a discount on course fees. Students who do not wish to repeat the course are advised to purchase up-to-date manuals. Please see Blackboard for more details.

A late examination registration fee of €50 will arise for students who register after 30 November 2019 in respect of the summer examinations and after 3 May 2020 in respect of the autumn 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 the previous limited exception, no refund or transfer of 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 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.

## Individual certification

Where a student does not wish to complete all four modules of the Tax Technician qualification, they can apply to receive a transcript to confirm the modules that they have successfully completed. This applies to examinations from 2016 onwards only.

## Tax Technician Members

A registration fee of €35 is payable by each person upon first applying to become a Tax Technician Member of the Irish Tax Institute. The Irish Tax Institute must receive applications to register as a Tax Technician Member within 12 months of a student having passed the Tax Technician exams. Any applications after that time will be considered by the Council.

An annual subscription, currently €180, is payable by Tax Technician Members. This subscription is payable upon first admission and subsequently on 1 April in respect of each year in accordance with the subscription rate for the year.

# Examination Syllabus

The Tax Technician qualification equips you with the knowledge and skills to handle tax compliance together with related legal and accounting issues. You will:

- Develop a solid understanding of the practical operation of the Irish tax system and tax rules.
- Be able to evaluate and interpret information to identify the tax charges that arise for individuals and companies on foot of key financial and commercial events.
- Calculate income tax, corporation tax, capital gains tax and capital acquisitions tax, VAT and payroll tax liabilities with particular emphasis on claiming any relevant reliefs and exemptions.
- Understand the tax administration requirements for individuals and companies including completion of tax returns.

## Using this syllabus

This syllabus has been designed to be comprehensive and transparent. Each learning outcome maps to the student manuals.

- Each module is divided into over-arching learning objectives.
- Each learning objective is sub-divided into detailed learning outcomes.
- For ease of reference, these learning outcomes have been grouped together as chapters.
- Each learning outcome appears as a section heading in the chapter so that students can track their studies more easily.

## Assessment Strategy

Each module is assessed by way of a 3 hour written exam. Students are required to do four out of five questions.

Candidates can assess the standard of examinations from previous year's examination papers.

Candidates will not be permitted to bring any publications into the exam hall (see the Student Regulations for more details).

Candidates are provided with Rates and Tables which contain tables of tax rates, allowances and other related information in the exam hall.

# Income Tax & Payroll Fundamentals

## Learning outcomes:

- Examine the influences and confines which frame the Irish income tax system
- Identify the taxation issues affecting an income taxpayer
- Understand how various sources of income are taxed including trading income, investment income and foreign income
- Identify the various tax credits and reliefs available
- Calculate an individual's income tax liability, including PRSI and USC
- Understand the PAYE collection system including employer's obligations
- Examine the self-assessment system including pay and file obligations, and the interest/penalty regime
- Understand Revenue powers and Revenue audits.

## Assessment: 3 hour examination

### 1. Context and confines of income tax

- Explain the principles of a fair and efficient tax system
- Appreciate the influences and confines which frame the Irish taxation system
- Outline the main sources of tax law
- Outline the structure of the Revenue Commissioners and identify the appropriate contact for given issues

### 2. Overview of the charge to income tax

- Identify profits or gains which are taxable under income tax
- Identify whether or not an individual is tax resident, ordinary resident or domiciled in Ireland
- Outline the territorial scope of income tax
- Outline the Schedular system for categorising sources of income
- Outline the tax rates, credits and standard rate cut off points
- Complete the relevant returns (Form 11: Paper and ROS)

### 3. Business profits

- Identify if a sole trader is carrying on business as a trade (Case I) or a profession (Case II)
- Outline the basis of assessment for trading and professional income
- Identify whether or not business expenses are deductible for income tax purposes
- Describe relief available for business losses incurred by a sole trader
- Calculate the taxable business profits of a sole trader

### 4. Business profits – tax depreciation

- Explain what relief, if any, is available for capital expenditure by a business
- Outline the basis period for any relief available on capital expenditure
- List the conditions necessary to claim relief for capital expenditure
- Identify if any relief is available for capital expenditure
- Calculate any relief available for capital expenditure

## 5. Rental income

- Identify how rental income is taxed
- Identify whether or not expenses are deductible against rental income
- Describe any relief available for rental losses incurred
- Calculate an individual's taxable rental income

## 6. Other investment income

- Identify how other investment income is taxed
- Identify the basis of assessment for each type of investment income
- Describe how any withholding taxes are dealt with
- Calculate the taxable investment income of an individual including any associated reliefs

## 7. Employment income

- Identify what employment income is taxable under Schedule E
- Summarise the legal issues around employments
- Compare what is taxable as employment income to the taxation of self employed individuals
- Outline the basis of assessment for Schedule E
- Identify whether or not expenses are deductible against Schedule E income
- Identify whether or not reimbursed expenses are taxable under Schedule E
- Identify whether or not benefits are taxable under Schedule E
- Calculate an individual's taxable employment income

## 8. SRCOP, tax rates, personal tax credits and reliefs

- Identify the rates of tax that will apply to an individual's income
- Identify the tax relief available to an individual for various payments made
- Identify the personal tax credits and reliefs available to an individual by virtue of their personal circumstances
- Describe the key features of the Employment and Investment Incentive scheme
- Calculate the income tax payable by an individual taxpayer

## 9. Pensions

- Outline the different types of pension
- Describe the tax relief available for pension contributions
- Calculate an individual's taxable income after deducting pension contributions

## 10. PRSI & USC

- Describe the operation of the Universal Social Charge
- Describe the operation of PRSI for self-employed taxpayers
- Describe the operation of PRSI for employed taxpayers
- Calculate a taxpayer's liability to the Universal Social Charge and PRSI

## 11. Administration – payroll

Introduction to PAYE Modernisation

- Explain the operation of the PAYE collection system from 1 January 2020
- Describe how a taxpayer with small amounts of other income can remain solely within the PAYE system

- Describe the obligations of an employer in operating the PAYE system from 1 January 2020
- Explain the operation of the PAYE collection system for 1 January 2020

### **12. Married couples, civil partners and cohabitants**

- Outline the basis of assessment options
- Describe the taxation of a married couple in the year of marriage/registration of civil partnership
- Describe the taxation of a married couple/civil partnership in the year of death
- Outline the consequences of divorce/civil partnership being legally dissolved
- Describe the taxation of maintenance payments
- Calculate the taxable income of a married couple/civil partners

### **13. Restriction of income tax reliefs**

- Describe the restriction of specified reliefs for high earners
- Identify what reliefs are affected and how the restriction applies

### **14. Termination payments**

- Outline the items which are commonly seen in a termination payment
- Identify any legal issues surrounding redundancies
- Identify any reliefs from income tax available for termination payments
- Calculate the taxable portion of a termination payment

### **15. Administration – self-assessment**

- Describe the pay-and-file system for Income Tax
- Identify the key pay-and-file dates for Income Tax
- Outline what interest and penalties can apply where pay-and-file dates are missed

### **16. Local Property Tax (LPT)**

- Outline the charge to LPT
- Describe the operation of LPT

### **17. Revenue powers and Revenue audits**

- Outline Revenue's Powers
- Describe a Revenue audit and Revenue's code of practice for Revenue auditors

# Capital Taxes Fundamentals

## Learning outcomes

- Examine the influences and confines which frame the Irish capital tax system
- Understand the transactions and events that give rise to a charge to CGT and CAT involving shares, property, land and business assets
- Calculate an individual's CGT and CAT liability including the claiming of reliefs and exemptions
- Examine the Succession Act and issues relating to the administration of Estates
- Understand the charge to stamp duty on various transactions, and any associated reliefs and exemptions
- Examine the self-assessment system for capital taxes including pay and file, e-stamping and the interest and penalty regime
- Understand Revenue powers and Revenue audits.

**Assessment: 3 hour examination**

## Capital Gains Tax

### 1. Context and confines of capital taxes

- Appreciate the influences and confines which frame the Irish capital taxes system
- Outline the main sources of law for capital taxes

### 2. Overview of the charge to capital gains tax

- Identify profits or gains which are taxable under Capital Gains Tax (CGT)
- Outline the territorial scope of CGT
- Identify the tax rate and basic reliefs available

### 3. Calculation of capital gains

- Identify the three factors which must be present before a charge to CGT can arise
- Identify if a disposal is subject to CGT
- Identify other occasions where CGT can arise
- Identify when a disposal for CGT purposes has taken or has deemed to have taken place
- Identify the amounts which will be taken into account in calculating the CGT
- Describe the special treatment given to development land
- Calculate the gain made on the disposal of a capital asset

### 4. Shares

- Applying first principles, determine the CGT implications of share transactions
- Describe the legal issues a company must consider before altering its share capital

### 5. Exemptions and reliefs

- Identify whether a disposal qualifies for 'retirement relief'
- Identify whether a disposal qualifies for 'principal private residence' relief



- Identify whether other miscellaneous exemptions and reliefs apply
- Calculate the taxable value of a gain after exemptions and reliefs are claimed

#### **6. Married couples, civil partners and cohabitants**

- Describe the basis of assessment for CGT for married couples and civil partners
- Describe how CGT applies to transactions between married couples and civil partners
- Describe how CGT applies to transactions between separated or divorced couples and transfers following the dissolution of a civil partnership and the ending of a cohabiting arrangement
- Calculate any CGT arising on transactions between married/separated/divorced couples/transfers following the dissolution of a civil partnership

#### **7. Losses**

- Describe what relief is available to an individual who makes a capital loss
- Calculate the capital loss relief available

#### **8. Administration of CGT**

- Describe the pay-and-file system for CGT
- Identify the key pay-and-file dates for CGT
- Complete a CGT return
- Outline what interest and penalties can apply where pay-and-file dates are missed

### **Capital Acquisitions Tax**

#### **9. Overview of the charge to Capital Acquisitions Tax**

- Identify gifts or inheritances which are taxable under Capital Acquisitions Tax (CAT)
- Outline the territorial scope of CAT
- Identify the tax rate and basic reliefs

#### **10. Valuation of capital acquisitions**

- Identify the amounts which will be taken into account in calculating the taxable value
- Compare the value of a gift for CAT purposes to its value for CGT purposes
- Calculate the taxable value of a gift or inheritance

#### **11. Exemptions and reliefs**

- Identify whether a beneficiary qualifies for 'favourite nephew relief'
- Identify whether a beneficiary qualifies for 'dwelling house' exemption
- Identify whether a beneficiary qualifies for agricultural relief
- Identify whether a beneficiary qualifies for business relief
- Identify whether other miscellaneous exemptions and reliefs apply
- Calculate the taxable value of a gain after exemptions and reliefs are claimed

#### **12. CAT: Married couples, civil partners and cohabitants**

- Describe how CAT applies to transactions between married persons and civil partners
- Describe how CAT applies to transactions between separated or divorced persons and transfers following the dissolution of a civil partnership and the ending of a cohabiting relationship

- Calculate any CAT arising on transactions between married/separated/divorced persons and transfers following the dissolution of a civil partnership
- Compare the CAT and CGT treatments of transactions between spouses and civil partners

### **13. Administration of CAT**

- Calculate the CAT due on a gift or inheritance
- Describe the pay-and-file system for CAT
- Identify the key pay-and-file dates for CAT
- Complete a CAT return
- Outline what interest and penalties can apply where pay-and-file dates are missed

### **14. Succession law and administration of estates**

- Describe the requirement to provide for certain family members, as set out in succession law
- Outline the rules of intestacy
- Identify how the administration of an estate can impact on the valuation of inheritances

## **Stamp Duty**

### **15. Overview of Stamp Duty**

- Identify what gives rise to a charge to stamp duty
- Outline the territorial scope of stamp duty

### **16. Calculation of Stamp Duty**

- Identify the rates of stamp duty that apply to various transactions
- Identify whether other miscellaneous exemptions and reliefs apply

### **17. Administration of Stamp Duty**

- Describe how and when stamp duty must be paid
- Identify any stamp duty forms that must be completed and filed
- Outline what interest and penalties can apply where payment or filing dates are missed
- Outline Revenue's power to seek information

### **18. Revenue Powers and Revenue Audits**

- Outline Revenue powers and understand capital taxes compliance interventions
- Understand the provision of the Code of Practice for Revenue Audits and Other Compliance Interventions

# Corporation Tax Fundamentals

## Learning outcomes

- Examine the fundamental company law issues relating to corporates, including the formation of companies and the role of directors
- Understand the charge to corporation tax including residency issues
- Outline how different sources of company profits are taxed including trading income, investment income, foreign income and capital gains
- Calculate a company's corporation tax liability using financial statements to obtain relevant information
- Examine the tax relief available for losses and charges
- Explain the provisions relating to groups and close companies
- Understand the self-assessment system including pay and file, iXBRL and the interest and penalty regime
- Examine Revenue powers and Revenue audits.

## Assessment: 3 hour examination

### 1. Overview of company law

- Identify what a company is generally understood to mean
- List the key characteristics of a limited company

### 2. Formation and operation of a company

- Identify the filing requirements for forming a company under Irish company law
- Describe the type of capital structures that companies can have
- Describe the purpose of the Constitution/Memorandum and Articles of Association
- Identify when company meetings must be held
- Outline a company's obligations to make filings with the Companies Registration Office
- Explain when a company must have its annual accounts audited
- Identify the elements of a company's financial statements

### 3. Directors

- Describe the role of directors of a company
- Outline how the directors of a company are appointed
- List the powers of directors
- Explain the duties of directors
- List the role and duties of the company secretary

### 4. Overview of the charge to corporation tax

- Compare the taxation of company's income to the taxation of income in the hands of an individual
- Outline the rules with regard to the tax residency of a company
- Describe the basis of assessment for corporation tax
- Outline the main sources of law for corporation tax

### **5. Business profits**

- Identify whether a company is in receipt of trading income or other receipts
- Identify whether or not expenses are deductible for corporation tax purposes
- Identify if any relief is available for capital expenditure
- Calculate any relief available for capital expenditure
- Calculate the taxable business profits of a company

### **6. Investment income**

- Identify how investment income received by a company is taxed and calculate the taxable investment profits of a company

### **7. Using financial statements**

- Identify whether the company is carrying on a trade
- Identify items in the financial statements which might lead to adjustment of a company's taxable profits

### **8. Capital gains**

- Describe how a company is charged to tax on its capital gains

### **9. Losses & trade charges**

- Identify what relief is available to a company for losses incurred
- Identify what relief is available to a company for trade charges
- Calculate the taxable income of a company after relief for losses and trade charges

### **10. Groups**

- Identify if a group exists for corporation tax purposes
- Calculate any group relief available
- Describe what relief is available for the transfer of assets between group companies

### **11. Close company provisions**

- Explain why close company legislation was introduced
- Identify if a company is a close company
- Describe the implications of being a close company
- Calculate any tax or surcharges due by a close company

### **12. Dividends, distributions and dividend withholding tax**

- Identify whether or not a payment by a company constitutes a dividend or distribution
- Identify if dividend withholding tax should be applied to a dividend or distribution
- Calculate any dividend withholding tax arising on a dividend or distribution
- Identify when any dividend withholding tax withheld must be paid to Revenue and any forms which must be filed

### **13. Other withholding taxes**

- List the three main withholding taxes (other than dividend withholding tax) in Ireland
- Identify when each withholding tax should apply, how relief is claimed for tax withheld, when any withholding tax withheld must be paid to Revenue and any forms which must be filed

#### **14. Trading overseas**

- Explain how Irish companies are taxed on income from overseas
- Describe how relief may be granted to Irish companies for foreign tax suffered

#### **15. Administration**

- Describe the pay-and-file system for corporation tax
- Identify the key pay-and-file dates for corporation tax
- Complete the relevant returns
- Understand the mandatory requirement to file accounts and computations in iXBRL format
- Outline what interest and penalties can apply where pay-and-file dates are missed
- Outline Revenue Powers and understand compliance interventions
- Understand the provision of the Code of Practice for Revenue Audits and Other Compliance Interventions

# VAT Fundamentals

## Learning outcomes

- Understand the framework of the Irish VAT system and the European dimension
- Identify the rates of VAT and deductible / non-deductible VAT
- Explain how VAT applies on the supply of goods and services in Ireland, and in a cross-border context
- Examine the reverse charge and self-accounting mechanisms for VAT
- Understand the charge to VAT on property transactions
- Describe the VAT implications on the transfer of a business
- Understand the VAT administration system, including pay and file and the interest and penalty regime
- Examine Revenue powers and Revenue audits.

## Assessment: 3 hour examination

### 1. Context and confines of Indirect Taxes

- Appreciate the influences and confines which frame the Irish indirect tax system
- Explain the European dimension to VAT

### 2. The charge to VAT

- Describe the scope of VAT
- Outline the charge to VAT
- Identify when a supply is made in the course of a business
- Define key terms in VAT
- Identify when a business must register for VAT and complete the relevant forms
- Describe when VAT group registration is available and why it can be beneficial
- Complete tax registration forms (TR1 and TR2)

### 3. Supplies of goods and services

- Identify a supply of goods for VAT purposes
- Identify a supply of services for VAT purposes
- Explain the place of supply rules of goods and services
- Explain the reverse charge mechanism and self accounting for VAT
- Be aware of the reverse charge mechanism for principle contractors and sub-contractors

### 4. International transactions

- Outline the rules which apply to the sale of goods outside of the State and establish what evidence must be retained by the trader to satisfy the authorities
- Set out the VAT treatment of digitised goods (electronically supplied services)
- Calculate the VAT chargeable or deductible on international supplies
- Set out the VAT treatment of international transport services



## 5. VAT on property

- Outline the different rights a person can hold over or in property
- Judge whether a contract is a license or a lease and explain the VAT and legal implications of the judgement
- Describe how property transactions were treated under the old system (pre 1 July 2008)
- Describe how property transactions are treated post 1 July 2008
- Outline how deductible VAT is calculated for property transactions - the Capital Goods Scheme ("CGS")
- Outline how the transfer of business relief can apply to the transfer of property

## 6. The rates of VAT and deductible/non-deductible VAT

- Identify the rate of VAT that should apply to a single supply
- Identify the rate of VAT that should apply to a composite or multiple supply
- Calculate the VAT chargeable on a supply
- Describe and calculate a VAT input credit

## 7. VAT and specific business transactions

- Outline whether or not VAT arises on a transfer of a business
- Describe the special VAT rules that apply to certain industry sectors

## 8. Administration

- Describe the record keeping requirements of VAT
- Complete a valid VAT invoice or credit note
- Describe the pay-and-file system for VAT and identify the key pay-and-file dates
- Account for VAT using the invoice basis and the cash basis of accounting for VAT
- Complete Form RTD, VIES and Intrastat returns
- Outline what interest and penalties can apply where pay-and-file dates are missed

## 9. Revenue Powers and Revenue Audits

- Describe a Revenue audit and Revenue's Code of Practice for Revenue Audit and other Compliance Interventions
- Cite the statutory penalties that may be sought by Revenue in relation to VAT and state the time limits relating to these
- Outline the circumstances in which Revenue may forfeit and seize goods

## 10. Other Indirect taxes

- Describe how vehicle registration tax ("VRT") applies
- Outline the other national excises
- Outline the harmonised excises
- Explain how carbon tax applies
- Outline the provisions of the Home Renovation Incentive Scheme
- Describe how the Sugar Sweetened Drinks Tax ("SSDT") applies

# STUDENT REGULATIONS 2019/2020

1	Definitions .....	29
2	Information subject to change .....	29
3	General terms relating to membership of the Irish Tax Institute .....	29
4	Data Protection .....	30
5	Reasonable Accomodation.....	30
6	Assessment - general .....	30
7	Invigilated Assessments.....	31
8	Material permitted in the exam hall .....	32
9	Assessment - contravention of regulations.....	32
10	Assessment - notification of examination results and rechecks .....	33
11	Appeals.....	34

# 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.

**“autumn sitting”** shall mean the end of course examinations which take place in August.

**“end of course examination”** shall mean the examinations which take place in April and August.

**“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 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 and end of course examination.

**“summer sitting”** shall mean the end of course examinations which take place in April.

## 2 Information subject to change

- 2.1. The information in this handbook is accurate at the time of going to print. 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 the Irish Tax Institute website **www.taxinstitute.ie**.
- 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 the Tax Technician programme, the contents of syllabi, the holding of Tax Technician examinations and all other related matters. Such regulations are contained in this booklet and 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 educational function. The Education team undertakes the day-to-day management of the Tax Technician 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 Tax Technician 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](http://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 the regulations set out in this handbook and by all decisions taken by the Irish Tax Institute's Education Committee.

#### 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 – general

- 6.1 Students may not attempt the examination(s) unless they have been registered for the relevant course for that Module.

- 6.2 All fees, including the student subscription, must be paid in full prior to a student registering for an end of course examination.
- 6.3 In order to successfully complete the Tax Technician programme, a student must achieve a pass mark (50%) in each of the end of course examinations.
- 6.4 Exam sittings take place in April and August each year. Students may elect to sit one or more examination(s) in an exam sitting.
- 6.5 To achieve the designation Tax Technician, students must successfully complete all four Tax Technician examinations within a two-year period from the date of registration as a student. Students have four consecutive examination sittings, inclusive of the first sitting.
- 6.6 Where a student does not pass all examinations within the timeframe set out in Regulation 6.5 they shall forfeit all previous pass marks achieved and must take the Tax Technician course again. They shall not be eligible to remain student members of the Institute outside of this timeframe.
- 6.7 If a student does not wish to complete all four modules of the Tax Technician qualification, they can apply to receive a transcript to confirm of the modules that they have successfully completed.

## 7 Invigilated Assessments

- 7.1 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)
- 7.2 Students who do not bring this identification to each examination may not be permitted to sit the examination.
- 7.3 Students must not be in possession of briefcases, bags, unauthorised books or notes during the examination. Regulation 8 sets out what is permitted in the examination hall.
- 7.4 Use of mobile phones or any other electronic devices e.g. 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.
- 7.5 No additional time is allowed for students who arrive late for an examination.
- 7.6 Students may not leave the hall during the first 60 minutes of the examination. After this time, subject to 7.7 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.
- 7.7 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.
- 7.8 No students may leave the hall during the last 30 minutes of the examination.
- 7.9 Students must obey all instructions issued by an invigilator.
- 7.10 Students must stop writing immediately when the end of the examination is announced and remain seated until all scripts have been collected.

- 7.11 The student's script is the property of the Irish Tax Institute and under no circumstances will it be discussed with the student.
- 7.12 Exam scripts will only be retained for the period during which an application for a recheck may be made (see regulation 10) plus one month. If a recheck request is made, the exam script will be held for a month following the issue 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.
- 7.13 Students are prohibited from writing their names on their examination scripts.
- 7.14 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.

## 8 Material permitted in the examination hall

- 8.1 Tables of tax rates, allowances and other related information will be supplied in the examination hall if necessary.
- 8.2 Other than materials provided by the Irish Tax Institute in the examination hall, students may be in possession of a non-programmable pocket calculator.

## 9 Assessment – contravention of regulations

- 9.1 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.
- 9.2 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.
- 9.3 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 in regulation 9.4:
  - 9.3.1 Being in possession of mobile phones, unauthorised electronic devices, briefcases, bags, unauthorised books or notes
  - 9.3.2 Aiding, or attempting to aid, another student
  - 9.3.3 Obtaining, or attempting to obtain, aid from another student
  - 9.3.4 Communicating, or attempting to communicate, with any other person in the examination hall, other than an invigilator, for the duration of the examination
  - 9.3.5 Continuing to write in their answer booklet once the examination time has ended
  - 9.3.6 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 9.4. 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.

- 9.4 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.

9.4.1 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.

9.4.2 If the instance is confirmed as a breach of regulations by the Assessment Sub-Committee subject to 9.2 above the penalty, decided by the Assessment Sub-Committee, shall range from:

Assigning a reduced mark for the assessment; or

Assigning a mark of zero for that assessment.

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 9.4.2, this shall not transfer into the membership record if the student applies for Tax Technician Membership.

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

9.5 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.

## **10 Assessment – notification of examination results and rechecks**

10.1 Students will receive an official transcript of their final examination results.

10.2 If a student is dissatisfied with their results, they may apply to have one or more end of course examinations rechecked. A recheck costs €60 per module.

10.3 A person other than the Examiner will be appointed solely by the Irish Tax Institute to carry out a recheck.

- 10.4 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.
- 10.5 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.

## 11 Appeals

- 11.1 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
  - Deferrals of courses and examinations
  - Extension of time limits relating to end of course examinations
- 11.2 Appeals that relate to deferral of examinations or extension of time limits relating to examinations 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
- 11.3 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.
- 11.4 Appeals, both first and second stage, must be submitted to an Education Coordinator on the relevant forms which are available to download from Blackboard and may require certain documentary evidence as appropriate.
- 11.5 All appeal forms 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 9.5.



# Frequently Asked Questions

## Am I eligible for any exemptions?

There are no exemptions available for the Tax Technician examinations.

## What is the minimum entry level for the Tax Technician Course?

To register as a Tax Technician student, it is necessary to have obtained a Level 5 (Leaving Certificate) or equivalent. A copy of an official certified transcript of results from Leaving Cert or higher is necessary in order to complete a registration.

## When is the deadline for registering for the Tax Technician Course?

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.

## How do I register for the Tax Technician Course?

You can register as a Tax Technician student via the Irish Tax Institute website, [www.taxinstitute.ie](http://www.taxinstitute.ie). Application forms are available to download from the website. You should read this handbook carefully before submitting an application to register as a student.

## What does my fee cover?

Your course fee covers all relevant course materials, access to the learning management system, attendance at lectures, a revision course, as well as examination fees. A subscription fee is also due.

## 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 14 for further details.

## Is the Tax Technician Course eligible for tax relief?

Tax relief is not currently available.

## Where are lectures held?

Lectures are held in Dublin, and other regional locations, subject to demand. 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.

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

No, you may elect to sit one or more exam(s) in an exam sitting. To achieve the designation Tax Technician you must successfully complete all four exams within a 2 year period from the date that you register as a student.

## What is the pass mark for each examination?

The pass mark is 50% for all examinations.

## How can I become a member of the Irish Tax Institute?

To become a Technician Member of the ITI, registered students must pass the Tax Technician examinations of the Irish Tax Institute. A registration fee of €35 is payable by each person upon first becoming a Tax Technician member of the Institute. An annual subscription fee of €180 is then payable upon first admission and subsequently on 1 April in respect of each year in accordance with the subscription rate for the year.

## When can I use the term Tax Technician?

You can use the term Tax Technician after you have successfully completed your examinations,



paid the admission fee and been formally accepted to membership, which cannot occur before the Irish Tax Institute's Annual Conferring Ceremony.

### **Do I need a training contract?**

You do not need a training contract to study the Tax Technician course.

### **I am not working in tax. Can I study the Tax Technician Course?**

You do not need to be working in tax to study the Tax Technician course.

### **Once I have completed Tax Technician, how do I progress to become a Chartered Tax Adviser (CTA)?**

Students who pass their Tax Technician examinations may register on the Chartered Tax Adviser (CTA) course if they meet the minimum entry requirements (Level 8 degree on the National Framework of Qualifications). Students who do not meet the minimum entry level requirements can submit a recognition of prior learning (RPL) application.

### **I want to avail of the modular structure – how does that work?**

If you wish to complete the Tax Technician qualification, you can do so on a modular basis. You can complete one or more examinations in any exam sitting over a 2 year period. You should complete all four exams within a 2 year period from the date of that you register as a student (giving you four consecutive exam sittings to complete your Tax Technician qualification).

When you enrol in a module, you receive the relevant course materials and access to Blackboard for that module. Because tax changes annually and our courses and materials are updated to reflect legislative changes, if you wish to split your exam sitting over 2 years, we recommend that you enrol in only those modules that you wish to sit examinations in to ensure that you have the most up-to-date course materials.

It is possible to enrol for all four modules in the October 2019 course and sit 2 exams in April 2020 and 2 exams in August 2020.



## Talk to us today

### Grace McRandal

Senior Manager of Professional Education

☎ : +353 1 663 1713

✉ : gmcrandal@taxinstitute.ie

### Eimear Finnegan

Education Coordinator

☎ : +353 1 663 1748

✉ : efinnegan@taxinstitute.ie

Irish Tax Institute  
South Block  
Longboat Quay  
Grand Canal Harbour  
Dublin 2  
Ireland

☎ : +353 1 6631700

✉ : students@taxinstitute.ie

🌐 : taxinstitute.ie



Find out  
more at  
[taxinstitute.ie](http://taxinstitute.ie)

@TaxInstituteIrl



Find us on  
Facebook

