

The logo for the Irish Tax Institute features a stylized shield shape composed of overlapping purple and magenta geometric shapes. The text "Irish Tax Institute" is written in a bold, white, sans-serif font across the center of the shield.

**Irish Tax
Institute**

Diploma in Tax

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 Diploma in Tax.

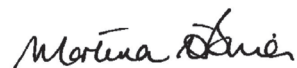
Our Diploma in Tax is designed for those who want to develop their tax knowledge. Aimed at accountants, financial planners and finance professionals, this qualification will refresh and enhance tax compliance knowledge.

This programme is delivered by blended learning. Online modules and bespoke course materials prepare students to engage with classroom-based sessions. Expert lecturers will guide students through the material and use case studies to assist them in preparing to complete their assignments. An online option is also available.

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 with you over the coming year to 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 Diploma in Tax

The Diploma in Tax qualification was developed by the Irish Tax Institute for those who wish to build and refresh their tax compliance knowledge.

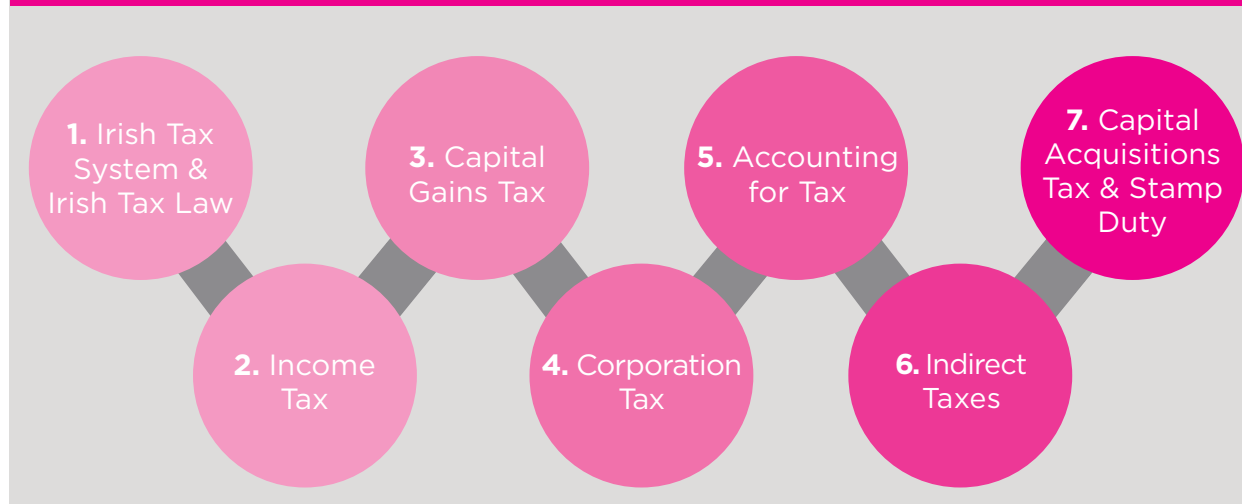
Upon completion of the programme, participants will:

- be familiar with the Irish tax administration system
- have an understanding of how tax rules apply in practice
- be able to compute tax reliefs and liabilities, and understand accounting for tax
- understand tax compliance issues and the risks relating to non-compliance
- understand the Revenue audit process.

The Diploma in Tax commences in September 2019 and runs until April 2020.

Face-to-face lectures take place over seven days and are supplemented by online learning. Students are expected to engage with course materials and online resources in advance of attendance at each training day. In addition to attendance at these interactive sessions, significant independent learning is required.

What will I study?



The programmes of the Irish Tax Institute are 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.

Entry Requirements

This programme has been designed to meet the needs of those who wish to expand their tax knowledge, including:

- Accountants in industry and practice who increasingly encounter tax issues and interact with Chartered Tax Advisers (CTA)
- Financial professionals who need to be mindful of tax considerations
- Accounting Technicians and Tax Technicians who want to further their tax studies

Applicants for the Diploma in Tax must hold, at minimum, an academic or professional qualification which included tax modules.

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

There are no exemptions available from the Diploma in Tax.

Key Dates

COURSE	DATE
Registration opens	April 2020
Course commences	29 May 2020
Register by	12 June 2020
Course Complete	30 September 2020

ASSESSMENT	DATE OF ISSUE	DATE OF SUBMISSION
Assignment 1	17 June 2020	15 July 2020
Assignment 2	29 July 2020	26 August 2020
Assignment 3	2 September 2020	30 September 2020
Release of final results	4 November 2020	

Venues

Lecture venue

The Diploma in Tax will be offered in Dublin.

Lectures take place in our dedicated training facilities in Irish Tax Institute, South Block, Longboat Quay, Grand Canal Harbour, Dublin 2.

The Diploma in Tax is also available online. Students can view the recordings of lectures at any time.

Livestreaming is also available where students can log in and follow the live lecture.

Course Materials

Bespoke materials for each module are written and edited by leading tax specialists.

Students will also get access to Blackboard, our learning management system where a range of online resources is made available to students. Face-to-face lectures are supplemented by additional online lectures and supplementary question banks.

Students will 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.

Course manuals will be available online. Hard copy materials will be distributed on the first day of lectures.

Students also receive access to *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.

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

“ Internet access is vital

Internet access is vital as students are expected to visit Blackboard and the Irish Tax Institute website www.taxinstitute.ie regularly to:

- Obtain assessment 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.

Students will also be given access to *TaxFind*, Ireland's leading searchable online tax database.

Students will also receive TaxFax, the Institute's weekly tax technical e-Newsletter which covers Irish, UK, EU and international tax as well as Revenue authority developments and tax cases.

Feedback

To facilitate our ongoing commitment to quality and excellence, the Irish Tax Institute will periodically canvas for feedback. 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 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

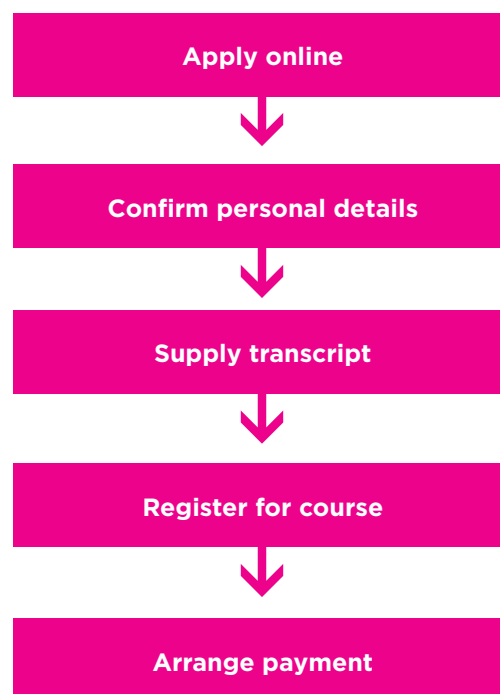
The Institute strives to provide excellent education and student support services and resolve any issues you may encounter as they arise. In the event that you wish to make a complaint, please refer to our Student Complaints Policy on Blackboard.

How to Register

To register please go to www.taxinstitute.ie.

- Read this booklet in detail prior to registration and review the rules and regulations contained within
- Fill in your personal details
- Apply for the Diploma in Tax course, selecting Dublin or online option as appropriate
- Provide a day time address and contact number for delivery of course materials
- Check all details are correct before submitting your registration
- Pay fees by credit card, EFT, cheque, or direct debit mandate

In order to complete your registration, you must return proof of payment and an official transcript of results by email to students@taxinstitute.ie. Your registration will be confirmed on receipt of this material.



Fees

The fee for the Diploma in Tax covers:

- All relevant course materials
- Access to *TaxFind*
- Attendance at lectures
- Access to online lectures and e-learning content
- Assessment fees

Course fee	€2,100
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Payment options

Students can pay their fees by credit card, cheque, bank draft, 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 submit their final assignment.

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 fees will be permitted. If you are paying by direct debit, any outstanding instalments will continue to be payable.

Repeat fees

Students who are required to resubmit an assignment will be required to pay a repeat assessment fee.

Students will be given an opportunity to resubmit their assignments in the following academic year.

Repeat assignment fees are €100 per assignment.

Syllabus

Diploma in Tax

Learning outcomes:

- Explain the Irish tax administration system
- Recognise how tax rules apply in practice
- Calculate tax reliefs and liabilities, and account for tax
- Evaluate tax compliance issues and the risks relating to non-compliance
- Outline the Revenue Audit process

Assessment Strategy:

The Diploma in Tax will be assessed by a series of multi-disciplinary assignments. There are no exams. Each assignment will test knowledge, skills and competence as follows:

1. Personal Taxes incorporating income tax and capital gains tax
2. Business Taxes incorporating corporation tax, accounting for tax and VAT
3. Capstone assignment incorporating all aspects of the programme, including CAT and Stamp Duty.

Module 1:

Understanding Irish Tax Law

- Describe the context of and confines of tax law in Ireland
- Discuss the Irish legislative process with specific reference to the Finance Act
- Interpret the role of the Irish and European Courts in a tax context
- Consider the factors that influence Irish Tax Policy
- Identify relevant sources of law
- Develop an awareness of legal research sources pertaining to tax
- Demonstrate proficiency in using tax research tools including TaxFind, Ireland's online tax research database

Revenue Powers, Audits & Interventions

- Explain Revenue Powers
- Clarify the obligations of a taxpayer to keep records
- Outline the Revenue Audit process including the Code of Practice for Revenue Audit and other Compliance Interventions

Module 2

Personal Taxes: Income Tax

- Explain the Irish income tax Schedular system
- Determine if an individual is resident, ordinarily resident or domiciled for tax purposes including residence election
- Establish the scope of the charge to tax based on individual's circumstances
- Determine Case I/II taxable profits
- Calculate capital allowances
- Determine an individual's taxable rental income
- Compute the taxation of different types of investment income
- Recognise different types of employment income and calculate income tax payable
- Calculate an individual's income tax liability, considering SRCOP, reliefs, credits and exemptions available
- Calculate income tax for married persons and civil partners
- Compute the application of High Earners Restriction
- Calculate PRSI and USC
- Assess an individual's compliance obligations under the self-assessment system including when an income tax return must be filed and the tax due paid
- Determine interest, penalties and surcharges for non-compliance
- Explain how the current PAYE collection system operates and the penalties for failure to comply with same

Module 3

Personal Taxes: Capital Gains Tax

- Discuss the operation of CGT in Ireland
- Summarise the territorial scope of CGT including the concept of specified assets
- Identify the factors which must be present before a charge to CGT can arise
- Identify when a disposal for CGT purposes has taken or is deemed to have taken place
- Explain the CGT implications of share transactions including associated company law issues
- Determine the CGT treatment of specific assets to include development land, share options and leases
- Calculate the CGT liability of an individual claiming all applicable reliefs, exemptions and losses
- Examine the operation of CGT for major life events including transfer of assets between married couples/civil partners and upon death

- Assess the application of key CGT reliefs including Principal Private Residence and retirement relief
- Outline the tax implications arising on the incorporation of a business
- Summarise an individual's compliance obligations including identification of when a CGT return must be filed and the tax due paid
- Determine interest, penalties and surcharges for non-compliance

End of Module 3: Personal Taxes Assignment issued to students which encompasses Income Tax and CGT

Module 4

Business Taxes: Corporation Tax

- Discuss the operation of corporation tax in Ireland
- Identify the charge to corporation tax based on residency rules
- Apply income tax and CGT principles to the taxation of companies
- Identify the reliefs available to a company for trade charges and losses incurred
- Determine if a group exists for corporation tax and CGT purposes and calculate group relief including group losses
- Identify the existence of a close company and understand the various implications of being a close company
- Explain the implications for company and shareholder of distributions
- Assess the compliance obligations of a business including when a corporation tax return must be filed and the tax due paid
- Explain and apply the taxation implications of a company buying back its own shares and describe and apply any relief available on share buy-backs
- Determine interest, penalties and surcharges for non-compliance

Module 5:

Business Taxes: Accounting for Tax

- Analyse financial reports and extract relevant information to include tax charges and provisions under all tax heads
- Identify the information from the financial reports used in the preparation of the corporation tax computation to include an understanding of disclosure notes
- Discuss a company's requirement to maintain accurate financial records under the Companies Act 2014
- Interpret FRS with regards to the reporting of current and deferred tax
- Prepare tax accounts across all tax heads, including corporation tax, CAT, stamp duty and indirect taxes

Module 6

Indirect Taxes

- Discuss the operation of VAT in Ireland including how and why Ireland imposes VAT
- Consider the EU-wide Framework for VAT including structure of VAT rates under EU Directives
- Explain VAT rules relating to taxable persons including appropriate rate of VAT and VAT deductibility/recovery
- Evaluate the application of VAT to supply of goods and services in domestic and cross-border situations
- Explain the VAT implications of property transactions
- Summarise the administration of VAT compliance including when a VAT tax return must be filed and the tax due paid
- Determine interest, penalties and surcharges for non-compliance
- Evaluate the application of withholding tax on payments to subcontractors and explain the e-RCT compliance system

End of Module 6: Business Taxes Assignment issued to students which encompasses Corporation Tax, Accounting for Tax and VAT

Module 7

Capital Acquisitions Tax

- Discuss the operation of CAT in Ireland
- Interpret the territorial scope of CAT
- Calculate the value of gifts and inheritances to include an understanding of valuation date and taxable value
- Assess the application of key CAT reliefs including agricultural relief, business, dwelling house and favourite nephew relief
- Determine the CAT implications of asset transfers between co-habitants, civil partners & married couples
- Outline the main terms of the Succession Act 1965
- Assess an individual's compliance obligations including when a CAT return must be filed and the tax due paid
- Determine interest, penalties and surcharges for non-compliance

Stamp Duty

- Discuss the operation of Stamp Duty in Ireland with reference to charging provisions, heads of charge and territorial provisions
- Assess the application of key Stamp Duty reliefs and the associated clawback provisions
- Identify the rate of Stamp Duty, if any, which arises on a transaction
- Summarise an individual's compliance obligations including identification of when a Stamp Duty return must be filed and the tax due paid
- Determine interest, penalties and surcharges for non-compliance

End of Module 7: the final assignment issued to students which will draw all of the modules together and may cover any aspect of the syllabus

STUDENT REGULATIONS 2019/2020

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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.

1 DEFINITIONS

“Assessment or Assignment” shall refer to the assignments which form the assessment of the Diploma in Tax course.

“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.

“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

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 assessments, 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 assessments, 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 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 educational function. The Education team undertakes the day-to-day management of Diploma in Tax qualification.
- 3.4 The Director of Educational Strategy reserves the right to refuse an application for admission as a student member.

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.
- 5.2 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 COURSES

- 6.1 Students may not attempt the Assessments for the Diploma in Tax unless they have been registered for the Diploma in Tax course.
- 6.2 All fees must be paid in full before a student is permitted to submit the final assignment.
- 6.3 In order to successfully complete the Diploma in Tax, students must successfully complete three multi-disciplinary assignments. The pass mark in each Assignment is 50%.
- 6.4 In the event that a student does not pass all of the assessments for the course upon their first attempt, they will be given one opportunity to resubmit at the next available submission opportunity in the following academic year. In the event that a student does not pass their assessment(s) upon their second attempt then the student will forfeit their assessment results and must recommence the course.

7 ASSESSMENT REGULATIONS

- 7.1 Each Assessment must be an original work, submitted in accordance with the instructions set out in the documents referred to in Regulation 7.2 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).

Assessments 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 Assessment is received by midnight and any delay in transmission will not be the responsibility of the Irish Tax Institute.

- 7.2 The following information related to the Assessment will be available on Blackboard:
- 7.2.1 Assignment question
 - 7.2.2 The original work declaration which must be completed and included as the first page of each Assessment
 - 7.2.3 Submission, Citation & Writing guidelines.
- 7.3 The Irish Tax Institute reserves the right to use electronic or other detection mechanisms to identify potential plagiarism.
- 7.4 Subject to Regulation 7.9 the student's Assessment, once submitted, is the property of the Irish Tax Institute and under no circumstances will it be discussed with the student.
- 7.5 Assignments will only be retained for the period during which an application for a recheck may be made (see regulation 8) plus one month. If a recheck request is made, the assignments will be held for a month following the issuing of the notification of the recheck result.
- 7.6 Students are prohibited from writing their names or any identifying mark other than their assessment number on their Assessment.
- 7.7 Assessments 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 - Assessment will not be accepted nor corrected.
- 7.8 If plagiarism and/or personation is identified or suspected in the course of correcting the Assessment 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 7.9.
- 7.9 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 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.

- 7.9.1 The Assessment Sub-Committee shall set out whether they judge plagiarism or personation to have taken place and the reasons for that judgement.
- 7.9.2 If the instance is confirmed as plagiarism or personation by the Assessment Sub-Committee then, subject to Regulation 7.11 below, the Assessment Sub-Committee may assign a reduced mark for the Assessment.

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.

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

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

7.11 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.

7.12 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.

8 ASSESSMENT - NOTIFICATION OF ASSESSMENT RESULTS AND RECHECKS

8.1 Students will be notified of the marks (provisional and final) obtained in each of their Assessments.

8.2 If a student is dissatisfied with their results, they may apply to have their Assessments rechecked. A recheck costs €60 per Assessment.

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

8.2.2 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.

8.3 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 Assessment result being published.

9 APPEALS

9.1 Students have a right of appeal to the Director of Educational Strategy (or nominee) in relation to the operation of any of the Student Regulations to the extent that the operation affects:

- Deferrals of Assessments
- Extension of time limits relating to submission of Assessments

9.2 Appeals that relate to deferrals of Assessments or extension of time limits relating to Assessments can only be made on the basis of extenuating circumstances and must be supported by documentary evidence such as:

- Medical reasons substantiated by supporting documentary evidence

9.3 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.

9.4 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 assessment regulations. Please see Regulation 7.11.

Frequently Asked Questions

Who should do the Diploma in Tax?

This programme has been designed to meet the needs of those who wish to expand their tax knowledge, including accountants in industry and practice who increasingly encounter tax issues and interact with Chartered Tax Advisers (CTA), financial planners and finance professionals who need to be mindful of tax considerations as well as Accounting Technicians and Tax Technicians who want to further their tax studies.

What is the entry requirement for the Diploma in Tax?

The programme is designed to build upon and refresh tax knowledge. Students must have completed an academic or professional qualification which included tax modules.

How will I learn?

This programme is delivered by blended learning. Online modules and bespoke course materials prepare students to engage with classroom-based sessions. Expert lecturers will guide students through the material and use case studies to assist them in preparing to complete their assignments. Online option also available.

Can I claim exemptions?

There are no exemptions available for the Diploma in Tax qualification.

When is the deadline for registering for Diploma in Tax 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 until the final deadline of 31 October. However, early registration is advised so you do not miss any tuition.

Where are lectures held?

Lectures are held in Dublin, in our training facilities in the Irish Tax Institute's offices. Lectures are also available online.

When are lectures scheduled?

Lectures are scheduled to take place at weekends only.

Is attendance at every lecture mandatory?

Attendance at lectures is highly recommended.

What does my fee cover?

Your fee covers all relevant course materials, attendance at lectures, access to Blackboard and TaxFind, as well as assessment fees.

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

The Irish Tax Institute offers a flexible payment method by direct. See page 12 for further details.

How will I be assessed?

Students will complete multi-disciplinary assignments. These case studies will assess the student's ability to deal with the interaction of taxes as applied to a given situation.

How do I pass the Diploma in Tax?

To pass a Diploma in Tax qualification, a student must successfully complete three multi-disciplinary assignments.

What is the pass mark for each assessment?

The pass mark is 50% for all assessments.

Is there compensation between assessments?

No, compensation between assessments is not permitted.

What happens if I don't pass all three assignments on my first attempt?

Students will be given one opportunity to resubmit the assignment(s) that they did not pass at the next available submission opportunity.

Is the Diploma in Tax programme eligible for tax relief?

Tax relief is not currently available.

Once I have completed the Diploma in Tax, how do I progress to become a Chartered Tax Adviser (CTA)?

Students who complete the Diploma in Tax 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.

No exemptions are available for the CTA qualification based on the Diploma in Tax.



Talk to us today

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