



**Irish Tax  
Institute**



**Tax Technician**

**Course Information & Regulations**

**2022/2023**



# 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?** 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?** 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?** Online

**Duration:** Typically 1 year 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.

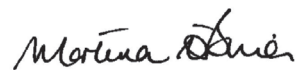
Our flexible modular structure ensures that you can complete the qualification at a pace that suits you, completing the course and examinations over a period of one to four years.

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 country's only professional body exclusively dedicated to tax.

The Chartered Tax Adviser (CTA) qualification is the gold standard in tax and the international mark of excellence in tax advice. We benchmark our education programme against the very best in the world. The continued development of our syllabus, delivery model and assessment methods ensure that our CTAs have the skills and knowledge they need to meet the ever-changing needs of their workplaces.

Our membership of over 5,000 is part of the international CTA network which has more than 32,000 members. It includes the Chartered Institute of Taxation UK, The Tax Institute (Australia), the Taxation Institute of Hong Kong and the South African Institute of Taxation. The Institute is also a member of the CFE Tax Advisers Europe (CFE), the European umbrella body for tax professionals.

Our members provide tax services and business expertise to thousands of Irish-owned and multinational businesses as well as to individuals in Ireland and internationally. Many also hold senior roles in professional service firms, global companies, Government, Revenue, state bodies and in the European Commission.

The Institute is, first and foremost, an educational body but since its foundation in 1967, it has played an active role in the development of tax administration and tax policy in Ireland. We are deeply committed to playing our part in building an efficient and innovative tax system that serves a successful economy and a fair society. We are also committed to the future of the tax profession, our members and our role in serving the best interests of Ireland's taxpayers in a new international world order.

**Irish Tax Institute - Leading through tax education**

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# 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

## 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

## 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

## 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

For a detailed syllabus, please see page 16.

## How Will I Learn?

This practical, flexible course is designed around you – lectures are recorded and can be taken at a time that suits you. In addition you have the opportunity to ask your lecturers questions online.

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.

## 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 Shane O'Brien, Senior Tax Manager - Education Delivery, by email at [sobrien@taxinstitute.ie](mailto:sobrien@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 2022/2023	SUMMER COURSE 2023
Registration Opens	August 2022	March 2023
Register by*	16 September 2022	31 March 2023
Course Commences	October 2022	April 2023
Registration Closing Date	18 November 2022	5 May 2023
Exam registration closing date	18 November 2022	5 May 2023
Late exam registration/change of mind (subject to €100 fee)	28 February 2023	23 June 2023
Course Complete	March 2023	July 2023

## April Exams 2023:

DATE	EXAM
Monday, 24 April	Income Tax & Payroll Fundamentals
Tuesday, 25 April	Capital Taxes Fundamentals
Thursday, 27 April	Corporation Tax Fundamentals
Friday, 28 April	VAT Fundamentals

## August Exams 2023:

DATE	EXAM
Tuesday, 8 August	Income Tax & Payroll Fundamentals
Wednesday, 9 August	Capital Taxes Fundamentals
Thursday, 10 August	Corporation Tax Fundamentals
Friday, 11 August	VAT Fundamentals

	APRIL SITTING	AUGUST SITTING
<b>RESULTS</b>	14 June 2023	20 September 2023

\* Early registration is recommended

# Lecture & Exam Arrangements

## Lecture arrangements

The Tax Technician programme is delivered using a blended model which offers both recorded and face-to-face online lectures. Students can view the recordings of their lectures at any time. This online programme is fully supported with a dedicated course coordinator. Access to the lectures for the course that you sign up for, is provided for a period of 4 years. For example, if you register for the winter 2022 course you are granted access to the winter 2022 lectures for a period of 4 years. You do not get access to lectures for future courses unless you register for that particular course.

Therefore, students wishing to complete the course over a number of years should consider registering for the course immediately prior to the exam sitting that they plan on presenting for e.g. summer 2023 course if a student plans on sitting the exam in August 2023.

Timetables are available to view on Blackboard.

## Examinations

Examinations will take place in April 2023 and again in August 2023. The exams will be held online.

# 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
- Access to Student *TaxFind*, a comprehensive 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 19 September 2022. 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
- We deliver our courses using a range of cutting-edge technology solutions including our video management system (Panopto) and Articulate
- 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.

# 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)
- Provide a day-time address and contact number for delivery of course materials
- Indicate which exams and examination sitting you intend to present for (April 2023 or August 2023). If you decide to change your selected examination sitting after your registration has been confirmed for the end-of-course examination a €100 charge is payable.
- Check all details are correct before submitting your registration
- Pay fees by credit card, EFT, or direct debit mandate.

## **April/May 2023 exam sittings**

The closing date for receipt of exam registrations is the 18th of November 2022.

The closing date for receipt of late examination entries or a change of mind is the 28th of February 2023 and is subject to an administration fee of €100. No entries will be accepted after this date.

After the late examination entry date, exam fees are not transferable, and deferrals will attract a full examination fee for the next exam sitting.

## **August 2023 exam sittings**

The closing date for receipt of exam registrations is the 5th of May 2023.

The closing date for receipt of late examination entries or a change of mind is the 23<sup>rd</sup> of June 2023 and is subject to an administration fee of €100. No entries will be accepted after this date. Please note that students awaiting exam results from the April/May 2023 exam sittings will be able to register after the 5th of May for exams which they have to repeat, without incurring the administration fee of €100.

After the late examination entry date, exam fees are not transferable, and deferrals will attract a full examination fee for the next exam sitting.



# Fees

All students are required to pay an annual student subscription of €140. The student subscription is due on 1 October 2022.

The course fee covers lecture for the particular course that you sign up to e.g. the summer 2023 lectures if you sign up for the summer 2023 course, all course materials, the practical workshops prior to examinations, as well as examination fees and access to all online resources.

Fees	
<b>All modules:</b>	
Course Fee	€1,630
Exam Fee	€275
<b>Cost per module</b>	
Course Fee	€570
Exam Fee	€80
Subscription	€140
Delivery of course materials*	€25

\* 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 2022. 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.

Please refer to the assessment regulations regarding the timeline that must be adhered to when registering for exams.



## 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 withdraw from your contract with the Institute and to request a refund without incurring a charge or penalty. You will be required to return all materials and pay the cost of returning them. To exercise the right of withdrawal, you must unequivocally inform us of your decision to withdraw from this contract, by a letter sent by post or by an e-mail. You must send back the materials to us not later than 14 days from the day on which you communicate your withdrawal from your contract with us. You are only liable for any loss in the value of the materials resulting from handling them other than as necessary to establish their nature. Please note that time is of the essence. If you withdraw from the programme during a period between 15 days and 30 days after you register a refund/credit of 50% of the fees due will be provided

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

## 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 exam.

# Income Tax & Payroll Fundamentals

## Learning outcomes:

- Calculate the taxable profits of a sole trader and any relief available for losses and capital expenditure incurred
- Explain how various sources of income are taxed
- Calculate income tax, PRSI and USC liabilities for various types of taxpayers including any tax credits or reliefs which may be available
- Determine the restriction on tax reliefs for high earners
- Assess the tax treatment of termination payments
- Discuss the PAYE collection and self-assessment systems and the Local Property Tax
- Summarise Revenue's powers and the typical Revenue audit process

### 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 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 and describe the operation of the Domicile levy
- 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 (EIIS)
- Calculate the Income Tax payable by an individual taxpayer
- Describe why the restriction of specified reliefs for high earners was introduced and calculate how specified relief carried forward can be used.

## 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 (USC)
- 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
- 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
- Explain the operation of the PAYE collection system

## 12. Married couples, civil partners and cohabitants

- Outline the basis of assessment options
- Describe the taxation treatment in the year of marriage
- Describe the taxation treatment 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. 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

## 14. 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

## 15. Local Property Tax (LPT)

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

## 16. Analyse and Advise on Revenue Compliance Interventions

- Describe the penalty provisions and the action which can be taken to reduce penalties
  - Penalties for filing an incorrect return or failing to file a return
  - Meaning of “deliberate”, “careless” and “significant consequences”
  - Full Cooperation
  - Qualifying disclosures
  - Technical adjustments and innocent errors
  - Self-correction
  - No “Loss of Revenue”
  - Late filing surcharge
  - Defaults within the scope of the legislation
  - Fixed penalties
  - Determination and recovery of penalties
- Describe the Revenue Compliance Intervention Framework and the purpose of a Revenue compliance intervention
  - Level 1 compliance interventions
  - Level 2 compliance interventions
  - Level 3 compliance interventions
- Describe what is involved in a Revenue audit
- Outline key practical rules for the conduct of Revenue audits
- Explain what records a taxpayer is obliged to retain
- Describe Revenue’s powers
  - To inspect documents and records
  - To require production of accounts and books
  - To involve the Gardai

# Capital Taxes Fundamentals

## Learning outcomes

- Examine the influences and confines which frame the Irish capital tax system
- Discuss the transactions and events that give rise to a charge to CGT and CAT involving shares, property, land and business assets
- Calculate the CGT and CAT liabilities for various types of taxpayers including the claiming of reliefs, and exemptions and losses
- Examine the Succession Act and issues relating to the administration of estates
- Summarise the charge to stamp duty on various transactions, and any associated reliefs and exemptions
- Explain the self-assessment system for capital taxes including pay and file, e-stamping and the interest and penalty regime

## 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 (CGT)

- 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 (CAT)

- 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 'dwelling house' exemption
- Identify whether a beneficiary qualifies for agricultural relief
- Identify whether a beneficiary qualifies for business relief
- Identify whether a beneficiary qualifies for 'favourite nephew 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

# Corporation Tax Fundamentals

## Learning outcomes

- Outline the fundamental company law issues relating to corporates, including the formation of companies and the role of directors
- Explain the charge to corporation tax including residency issues
- Outline how different sources of company profits are taxed
- Calculate a company's corporation tax liability and the the tax relief available for losses and charges
- Outline the provisions relating to groups and close companies
- Assess the application of the main withholding taxes including dividend withholding tax
- Explain the self-assessment system including pay and file, iXBRL and the interest and penalty regime

### 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's 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

# VAT Fundamentals

## Learning outcomes

- Discuss 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 including the reverse charge and self-accounting mechanisms for VAT
- Explain the charge to VAT on property transactions, transfer of business relief and the special VAT rules that apply to certain industries
- Understand the VAT administration system, including pay and file and the interest and penalty regime
- Summarise Revenue's powers.
- Outline how the main indirect taxes other than VAT apply

### 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
- Discuss supplies of goods and services to private individuals ("B2C")
- Outline the VAT treatment of International Transport Services
- Calculate the VAT chargeable or deductible on international supplies

## 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)
- Describe how Transitional Properties 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

- 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
- Discuss the Brexit Omnibus Act 2020
- Describe how the Sugar Sweetened Drinks Tax (“SSDT”) applies



# STUDENT REGULATIONS 2022/2023

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# Student Regulations

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

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

## 1 Definitions

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

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

**“examinations”** shall refer to online assessments. These may also be referred to as invigilated online examinations or online examinations.

**“examination sitting”** shall mean the April and/or August 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.

## 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. The Institute's reasonable accommodation policy is outlined on page 36.
- 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. IT for the examinations is the students responsibility. Where students are impacted by IT issues during the exam which last for less than or equal to the additional time provided for IT issues these 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 **April/May 2023 exam sittings**

The closing date for receipt of exam registrations is the 18<sup>th</sup> of November 2022.

The closing date for receipt of late examination entries or a change of mind is the 28<sup>th</sup> of February 2023 and is subject to an administration fee of €100. No entries will be accepted after this date.

After the late examination entry date, exam fees are not transferable, and deferrals will attract a full examination fee for the next exam sitting.

##### **August 2023 exam sittings**

The closing date for receipt of exam registrations is the 5<sup>th</sup> of May 2023.

The closing date for receipt of late examination entries or a change of mind is the 23<sup>rd</sup> of June 2023 and is subject to an administration fee of €100. No entries will be accepted after this date. Please note that students awaiting exam results from the April/May 2023 exam sittings

will be able to register after the 5th of May for exams which they are repeating without incurring the administration fee of €100.

After the late examination entry date, exam fees are not transferable, and deferrals will attract a full examination fee for the next exam sitting.

- 6.5 Exam sittings take place in April and August each year. Students may elect to sit one or more examination(s) in an exam sitting.
- 6.6 To achieve the designation Tax Technician, students must successfully complete all four Tax Technician examinations within a four-year period from the date of registration as a student. Students have eight consecutive examination sittings, inclusive of the first sitting.
- 6.7 Where a student does not pass all examinations within the timeframe set out in Regulation 6.6 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.
- 6.8 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 the modules that they have successfully completed.

## 7 Examination regulations - invigilated online examinations

- 7.1 Instructions will issue to students regarding access to the online platform and the ID verification checks that will take place.  
Valid forms of photo identification are:
  - A valid Irish driving licence
  - A valid passport
  - A National Age Card (issued by An Garda Síochána)
- 7.2 Students must not be in possession of any bags, unauthorised books or notes during the online examination. Regulation 8 sets out what is permitted in the area the exam is taking place.
- 7.3 Use of mobile phones or any other electronic devices including smart watches (other than a non-programmable calculator) is not permitted during an exam. Mobile phones may be kept in the room where a student is taking the online exam but must be switched off and kept away from arms reach for the duration of the exams. It may only be switched on and used if needed as a hotspot should students encounter connectivity issues or if needed to contact the Institute.
- 7.4 It is the responsibility of students to ensure that the equipment they use for online examinations complies with the guidelines as set out in the FAQs and for ensuring that the equipment has been properly tested before the online examination.
- 7.5 Any failure, delay or disruption to internet services or the student's equipment will be at the students risk and the Institute accepts no responsibility if a script is not submitted. Full details relating to submission of scripts is available in the FAQs available on Blackboard.
- 7.6 Students may not use a second screen during the online examination.
- 7.7 Students may not use a headset or earphones during the online examination.
- 7.8 Students must ensure that the room they use as their exam room is set up in accordance with the requirements as set out in the FAQs issued on Blackboard. Students will be required to scan their exam room prior to commencing the exam. The room scan must be thorough and should take at least two minutes to complete, it must be undertaken in accordance with the room scan guidelines issued on Blackboard. Room scans will be reviewed after the exams.
- 7.9 Students must start their proctorio checks including room scan at the exam start time. No additional time, other than the time allocated to all students, is allowed for students who log in late for an online examination.

- 7.10 Students must obey all instructions issued by the Institute in relation to the online exams.
- 7.12 It is the responsibility of students to ensure that their script is successfully submitted on the assessment platform.
- 7.13 Students should not submit their script until they are satisfied that it is in final form. Students cannot amend their script after it is submitted. When the online examination is over, the script will automatically be submitted.
- 7.14 The student's script is the property of the Irish Tax Institute and under no circumstances will it be discussed with the student, subject to Regulation 9.
- 7.15 Student scripts and recordings will be retained in accordance with the data retention policy. 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.
- 7.16 Students are prohibited from identifying themselves in their scripts.

## **8 Material permitted for the online examinations**

- 8.1 Rates & Tables will be supplied as a resource within the online examination platform for each online examination where required. Students can bring in a clean hard copy of the Rates & Tables. Clean copies which can be printed will be made available on Blackboard at least 2 months prior to the exams.
- 8.2 Students may be in possession of:
  - (i) A non-programmable pocket calculator
  - (ii) 4 blank sheets of paper and a pen for rough work (not to be handed in)

## **Contravention of invigilated online examination regulations**

In accordance with Regulation 9.5 of the Student Regulations, the Assessment Sub-Committee shall investigate a suspected breach of regulations to assess whether or not there was a breach.

## **9 Assessment – contravention of regulations**

- 9.1 The Irish Tax Institute reserves the right to use electronic or other detection mechanisms to identify potential plagiarism
- 9.2 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.
- 9.3 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.
- 9.4 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 online examinations the following are considered to be serious breaches and will result in full investigation as outlined in regulation 9.5:
  - 9.4.1 Being in possession of unauthorised material referred to in regulation 7.2
  - 9.4.2 Aiding, or attempting to aid, another student
  - 9.4.3 Obtaining, or attempting to obtain, aid from another person
  - 9.4.4 Communicating, or attempting to communicate, with any other person in the during the examination, other than persons providing IT support, which has been arranged by the Institute
  - 9.4.5 Failing to scan the exam room in accordance with the guidance issued.

9.5 The Assessment Sub-Committee shall investigate a suspected breach of regulations to assess whether or not there was a breach. This investigation will include a review, if relevant, of the proctoring recording and a review of the students answers which may include an anti-plagiarism report.

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. Students will be able to request a copy of the material which the Assessment Sub-Committee will review. This may include a copy of the proctoring recording and the anti-plagiarism report, if relevant.

9.5.1 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.

9.5.2 If the instance is confirmed as a breach of regulations by the Assessment Sub-Committee subject to 9.3 above they may impose a penalty of:

- (i) assigning a reduced mark for the examination; or
- (ii) assigning a mark of zero for the examination

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 9.5.2, 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.

9.6 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 transcript, which may be by an email, 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 issuing.

## 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 9.6.

# Equality, Diversity and Inclusion Statement

The Irish Tax Institute ("ITI") is committed to promoting equality in all its education programmes. In addition, the ITI believes in respecting the diversity of its student body and in promoting inclusion.

## *Equality*

We will treat all individuals fairly and equally regardless of their gender, family status, civil status, sexual orientation, age, disability, religion, ethnicity and/or their membership of the Traveller community.

The ITI seeks to ensure that students with a disability have as full and equal participation in its education programmes as can reasonably be provided. Students with a disability who require reasonable accommodation should disclose their additional needs at the earliest possible opportunity to the ITI. Further details on our reasonable accommodation policy are contained in our student regulations.

## *Diversity and Inclusion*

The ITI believes in promoting diversity and inclusion and recognises that both our community of learners and society in general is comprised of people from diverse backgrounds. We welcome students from diverse backgrounds and strive to ensure that such individuals feel respected, cherished and included. We strive to ensure that they be encouraged to achieve their fullest potential.

We want all our students to feel included among our community of learners. We believe in fostering a culture of respect, fairness and inclusion in everything that we do.

## Complaints Policy

The Irish Tax Institute is committed to striving for excellence in everything we do. We are always trying to improve our education programmes and continually monitor the quality of the student experience.

We recognise that there may be occasions when our service falls below an acceptable standard which may cause students to raise concerns or to make a complaint. We take such concerns and complaints very seriously.

If a student has a concern during their studies with us, they should raise it with their Education Coordinator in the first instance. If a student has a concern which has not been resolved to their satisfaction or wishes to make a complaint, then they have the option of making a formal complaint to the Senior Tax Manager - Education Delivery.

When making a formal complaint, a student should outline their complaint in detail and provide any supporting documentation that may be required. They may also be required to provide additional information related to their complaint if requested to do so by the ITI. Complaints should be sent by email to [sobrien@taxinstitute.ie](mailto:sobrien@taxinstitute.ie) no later than 20 working days of the issue which the complaint relates to.

The ITI will endeavour to review the complaint within 10 working days. Fair procedures will be followed in the investigation of all complaints.

Please note that this policy does not relate to rechecks or appeals. Rechecks and appeals fall under regulations 10 and 11 respectively of the student regulations, and the procedures contained therein should be followed as necessary.

# Reasonable Accommodation Policy

This document outlines the Institutes policy in respect of the provision of reasonable accommodations to students with permanent disabilities and temporary impairments.

The Institute is committed to ensuring, as far as practicable, that students with permanent disabilities and temporary impairments are enabled to demonstrate their knowledge in assessments and exams on an equal basis to their peers. The arrangements for reasonable accommodations should reflect the student's day-to-day working life. Any reasonable accommodations requested that the student is not familiar with may hinder them rather than assist them when sitting the exam.

Reasonable accommodation is defined as the actions that enable a student to demonstrate their knowledge and ability in exams, without changing the demands of those exams. It is intended to alleviate a disadvantage without the exam integrity being affected.

The granting of reasonable accommodations will ensure fairness to all students without putting the integrity of the exams or assessments at risk.

It is intended that reasonable accommodations will assist a student to become more independent in their learning.

In certain circumstances reasonable accommodations may be required during course delivery and this would be discussed directly with the education course coordinator. It should be noted that lectures, manuals, legislation and other required resources can be accessed online on our learning management system Blackboard.

## Who can apply for reasonable accommodation?

Students may apply for reasonable accommodations on the basis of permanent disabilities and temporary impairments.

Students with permanent disabilities should apply for reasonable accommodations at the start of the academic year.

Where students are awarded reasonable accommodations on a basis of a permanent disability this will be granted for all assessments that the student may sit unless advised otherwise.

Students who have been granted reasonable accommodations due to a permanent disability, **are required to contact the Assessment Manager at least six weeks before every exam sitting to confirm they will be sitting exams.** Students will then be notified whether updated documentation will be required.

Students with temporary impairments should apply for reasonable accommodations as soon as possible but no later than 3 weeks before the scheduled exam date.

Where a student has been awarded reasonable accommodations for a temporary impairment this accommodation will be awarded for a single exam sitting. If the impairment is still impacting the student at the next exam sitting the student will need to apply for reasonable accommodations and provide updated supporting evidence including medical evidence where applicable for that sitting.

## How to apply for Reasonable Accommodation

Students who wish to apply for reasonable accommodation must complete the application form for reasonable accommodation which is available on the assessment page on Blackboard. This form and

supporting documentation including medical evidence should be submitted to the Assessment Manager. **Applications received without supporting documentation will not be considered.**

Students are advised to give as much information on their application form about their disability/impairment. Original copies of all documentation may be requested. This evidence must be relevant, complete and up to date from a medical or other suitably qualified professional. All medical evidence must be dated.

Where a student has undergone a needs assessment, a copy of the needs assessment showing the findings and recommendations should also be submitted with the application and if applicable any reports in support of specific learning difficulties. It is important that the needs assessment is dated.

It is the student's responsibility to provide all supporting documentation with their application form in order for that application to be considered. It is also the student's responsibility to inform the Institute of any changes to their disability/impairment which may then require additional or different accommodations to be put in place.

Once the completed application form has been received by the Assessment Manager, the application will be reviewed and the Assessment Manager may contact the student for additional information/clarification.

Applications are considered on a case by case basis and based on the documentation received.

### **Time period to apply – Permanent Disability**

Students applying for reasonable accommodation on the basis of a permanent disability should apply to the Assessment Manager when registering on the course. Although every effort will be made, applications submitted later than one month from registering on the course may not be granted.

### **Time period to apply - Temporary Impairment**

An application for reasonable accommodation for a temporary impairment must be made to the Assessment Manager as soon as possible but no later than 3 weeks before the scheduled exam date.

### **Time period to apply - Medical Emergencies**

In the event of an injury/medical emergency occurring within 3 weeks of the scheduled assessment students are advised to contact the Assessment Manager as soon as possible. We will endeavour to accommodate these exceptional cases.

### **Types of Reasonable Accommodation available**

#### **1. Additional Time**

Additional time may be approved in certain circumstances. Where a student has been approved for additional time this would consist of 10 minutes per hour for each exam.

#### **2. Reader**

Use of a reader for assessments may be approved in certain circumstances.

The function of a reader in assessments is to read the questions only.

#### **3. Scribe**

If a disability/impairment prevents a student from completing the exam in a typed format, students may apply for the use of a scribe. The awarding of a scribe as reasonable accommodation is usually only granted in extreme circumstances. The provision of a scribe should be considered very carefully by the student before applying as there are certain disadvantages to this form of reasonable accommodation.



The Irish Tax Institute prefers to put in place arrangements that will allow a student to work independently rather than accommodations that may make a student dependent on another person to complete your exam.

In some circumstances a scribe may be permitted and may be the best approach. If you are requesting a scribe then we would expect that there might already be an arrangement in place in your workplace to help you overcome this barrier.

A scribe will type the students dictated answers to questions during the exam. At no stage will a scribe aid the student in the structure, punctuation, calculations or planning of answers.

#### **4. Sign Language Interpreters**

A sign language interpreter may be approved in certain circumstances.

The role of the sign language interpreter is to translate all announcements and information given to the student. This may be done in advance of the exam where the interpreter is not in the room while the student completes the exam.

The interpreter may not offer suggestions, provide content or address queries the student may have during the exam.



# 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 three 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)**. 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, lecture content, a revision workshop, 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.

## 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 4 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 4 year period. You should

complete all four exams within a 4 year period from the date of that you register as a student (giving you eight 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 4 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 2022 course and sit 2 exams in April 2023 and 2 exams in August 2023.



## Talk to us today

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