

**Irish Tax  
Institute**

# Chartered Tax Adviser (CTA)

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**Course Information  
& Regulations**

**2022/2023**





# Choose a Tax Qualification that Suits your Needs

## Become an Expert in Tax

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

### Chartered Tax Adviser (CTA)

**Who is it for?**

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

**What is it?**

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

**Where is it?** Online

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

**Assessment:** Examinations and assignments

## Build & Refresh Tax Knowledge

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

### Diploma in Tax

**Who is it for?**

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

**What is it?**

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

**Where is it?** Online

**Duration:** 10 months

**Assessment:** Multi-disciplinary assignments

## Learn the Fundamentals of Tax

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

### Tax Technician

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

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

**Where is it?** Online

**Duration:** Typically 1 year with modular options available

**Assessment:** Examinations

# Welcome



Dear Student

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

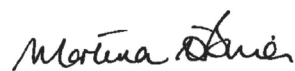
The Chartered Tax Adviser (CTA) brand is the international gold standard in tax and a hallmark of tax expertise worldwide.

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

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

We wish you every success.

Yours sincerely

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

**Martina O'Brien**  
Director of Educational Strategy

# About Us

The Irish Tax Institute is the leading representative and educational body for Ireland's Chartered Tax Advisers (CTA) and is the 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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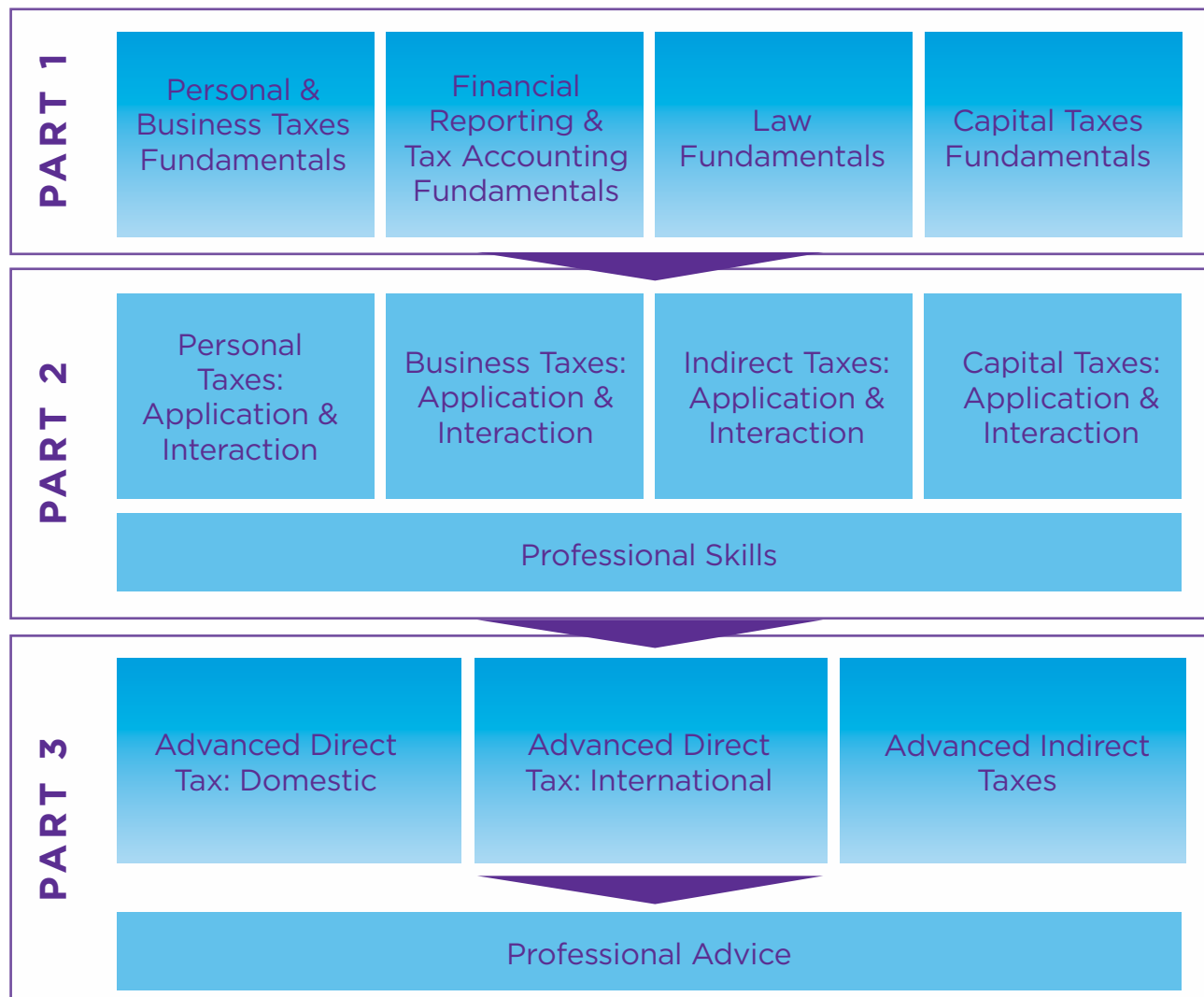
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# About The Chartered Tax Adviser (CTA) Qualification

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

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

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



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

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

## What Will I Study?

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

### Fundamentals - Part 1

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

### Application & Interaction - Part 2

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

### Advanced - Part 3

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





## Professional Skills

Chartered Tax Advisers (CTA) need to have the skills to gather facts, carry out focused research, identify relevant legal and accounting issues and formulate advice to a taxpayer. They need to communicate complex tax matters as professional tax advice and project-manage the effective implementation of the advice provided to include any compliance related issues. Other essential skills that are developed during the CTA qualification include:

- Creative thinking
- Collaboration
- Technology literacy
- Critical thinking
- Analytical
- Commercial acumen
- Problem-solving
- Leadership

These skills are developed throughout the programme but in particular in the Professional Skills Module at Part 2 and in the professional skills assignment at Part 3 which is linked to the Part 3 Professional Advice module.

The skills will be specifically assessed through the Professional Skills module and related assignment at Part 2 and Part 3.

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

### The Tax, Legal and Accounting Consequences of Doing Business

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

### The Tax and Legal Consequences of Financial Transactions

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



### The Tax and Legal Consequences of Life Events

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

### The Tax and Legal Consequences of Frequently Encountered Issues

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

## Tax Policy

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

## Roles and Skills of a Chartered Tax Adviser (CTA)

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

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

Roles/Skills	Analysis	Judgement	Communication	Project Management	Interaction
<b>Tax Compliance</b>	✓	✓	✓	✓	✓
<b>Financial Accounting</b>	✓	✓	✓	✓	✓
<b>Providing Advice</b>	✓	✓	✓	✓	✓
<b>Financial Investigation and Evaluation</b>	✓	✓	✓	✓	✓
<b>Representation</b>	✓	✓	✓	✓	✓

# Entry Requirements and Exemptions

Applicants for the Chartered Tax Adviser (CTA) programme must hold, at minimum, an undergraduate degree at honours level (Level 8 of the National Framework of Qualifications) or equivalent.

A copy of an officially certified transcript of your qualification is required to process an application. Originals will not be returned.

## **If you do not hold a Level 8 qualification**

Applicants who do not hold a Level 8 qualification or equivalent may be considered on a case-by-case basis, through the recognition of prior learning.

These applications should include:

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

Applications should be submitted to the Senior Manager of Professional Education with supporting documentation as appropriate.

All decisions to accept an applicant based on the recognition of prior learning are at the discretion of the Irish Tax Institute. An applicant may lodge an appeal in accordance with Student Regulation 15.

## **Mutual Recognition**

If you hold a professional tax qualification from another body within the European Union, you may be eligible to apply to the Irish Tax Institute for mutual recognition under the European Directive 2005/36/EC. For further information please refer to our website or contact the Senior Tax Manager - Education Delivery (sobrien@taxinstitute.ie).

## Exemptions

The Irish Tax Institute may grant exemptions from certain modules where applicants have successfully completed other Level 8 or 9 qualifications. A list of recognised exemptions is set out on pages 12 to 16.

Applicants are required to submit an official transcript from the awarding body, which must include the applicant's name and the date on which the examinations were passed. Internet printouts are not acceptable.

Each applicant is responsible for ensuring they are aware of the relevant deadline for applying for examinations and ensuring that their application for exemptions is submitted on time.

Applicants will not be registered for continuous assessment and examinations or be issued with an examination number until they have received notification of their exemptions.

The Education Committee may review the exemptions at any time. Any changes will be published on the Irish Tax Institute website. These amendments will not apply retrospectively.

## What if a qualification is not listed?

Applicants may apply for exemptions which are not listed if they can satisfy the Education Committee that they have passed an examination equivalent to the standard set in the Part 1 examination or have relevant work-based learning.

If your qualification is not listed, please apply for an exemption prior to registering online as a student. The application should include:

- An official transcript from the appropriate body with a detailed syllabus and sample examination papers of the relevant modules.
- The syllabus and examination papers must be cross-referenced in detail to the learning outcomes of the module for which the exemption is being sought.
- Applications which are not cross-referenced to the Part 1 syllabus will be returned to the applicant.

If you wish to apply for exemptions based on the recognition of significant work-based learning, please submit your application as follows:

- Outline evidence of how, through your work experience, you meet each of the learning outcomes of the modules from which you are applying for an exemption
- Submit a two-page resume detailing relevant professional experience and education to date
- Enclose any other supporting documentation that you feel is relevant to your application (e.g. supporting letter from your employer or suitable referee, evidence of training courses undertaken, relevant voluntary work, etc)

Applications should be submitted to the Senior Tax Manager-Education Delivery ([sobrien@taxinstitute.ie](mailto:sobrien@taxinstitute.ie)) with supporting documentation as appropriate. Each application will be considered individually on its own merits and is made at the discretion of the Irish Tax Institute.

Please note that, due to large numbers of applications received, we cannot confirm receipt of individual submissions or return documentation. You will be notified by email of exemptions granted.





## Law degrees and Law Society examinations

Students who have a Level 8 law Degree are granted a Group 4 exemption.

Students who have a Level 8 degree and who have passed the entrance examination to the Law Society of Ireland – Final Examination First Part (FE-1) are granted a Group 4 exemption. They may also be entitled to further exemptions based on their Level 8 degree.

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

Professional Qualifications	Exemption
• Associates of Chartered Accountants Ireland	Group 1
• Associates of the Institute of Chartered Accountants in England and Wales	Group 1
• Associates of the Institute of Chartered Accountants in Scotland	Group 1
• Associates of the Association of Chartered Certified Accountants	Group 1
• Associates of the Institute of Certified Public Accountants in Ireland	Group 1
• Unqualified ACA Accountants who have passed the CAP 2 examinations	Group 1
• Unqualified ACCA Accountants who have passed Advanced Taxation (P6)	Group 1
• Unqualified CPA Accountants who have passed Advanced Taxation at Prof 2	Group 1
• Associates of the Chartered Institute of Management Accountants	Group 2
• Associates of the Institute of Chartered Secretaries (Financial Stream)	Group 3
• Unqualified Accountants who have passed the first stage in their accountancy qualification	Group 3
• Associates of the Institute of Incorporated Public Accountants	Group 3
• Qualified Solicitors and Barristers	Group 4

<b>Technological University of the Shannon (Athlone Campus)</b>	<b>Exemption</b>
• Master of Arts in Accounting	Group 1
• Bachelor of Business Studies	Group 3
• Bachelor of Arts (Honours) in Accounting	Group 3
<b>South East Technological University (Carlow Campus)</b>	
• Bachelor of Arts (Honours) in Accounting	Group 2
• Bachelor of Business (Honours) in Accounting & Finance	Group 2
<b>Munster Technological University</b>	
• Bachelor of Business (Honours) in Accounting	Group 2
<b>Dublin Business School</b>	
• Bachelor of Arts (Honours) Accounting & Finance	Group 5
<b>Dublin City University</b>	
• Master of Science in Accounting	Group 1
• Professional Diploma in Accounting	Group 2
• Bachelor of Arts in Accounting & Finance	Group 2
• Bachelor of Business Studies	Group 3
• Bachelors of Arts in Economics, Politics & Law	Group 4
• Bachelor of Science (Applied Mathematical Sciences)	Group 5
<b>Dundalk Institute of Technology</b>	
• Master of Accounting	Group 1
• Bachelor of Business Studies (Honours) in Accounting and Finance	Group 2
• Bachelor of Arts (Honours) in Accounting and Finance	Group 3
<b>Atlantic Technological University (Galway City Campus)</b>	
• Postgraduate Diploma in Accounting	Group 2
• Baitsiléirí Ealaíoní nGnó agus Cumarsáid	Group 2
• Bachelor of Business Studies (Accounting)	Group 2
<b>Griffith College Dublin</b>	
• Bachelor of Arts (Honours) in Business and Law	Group 4
<b>Atlantic Technological University (Letterkenny Campus)</b>	
• Master of Arts in Accounting	Group 1
• Bachelor of Business Studies (Accounting)	Group 2
• Bachelor of Arts in Legal Studies with Taxation	Group 4
<b>Technological University of the Shannon (Limerick Campus)</b>	
• Bachelor of Business in Law and Taxation	Group 1
• Bachelor of Business Studies in Accounting and Finance	Group 3
<b>Technological University of the Shannon (Tipperary Campus)</b>	
• Bachelor of Arts in Accounting and Finance	Group 3

<b>National College of Ireland</b>	<b>Exemption</b>
• Bachelor of Arts in Accounting and Human Resource Management (Accounting Stream)	Group 2
• Bachelor of Arts in Accounting & Finance	Group 3
• Bachelor of Arts in Accounting	Group 2
• Bachelor of Arts in Accounting and Human Resource Management (Human Resources Stream)	Group 3
<b>NUI Galway</b>	
• Master of Accounting	Group 1
• Master of Business Administration	Group 3
• Bachelor of Commerce (successfully completed both tax papers)	Group 2
• Bachelor of Commerce (who has not completed both tax papers)	Group 3
• Bachelor of Commerce (International) (successfully completed both tax papers)	Group 2
• Bachelor of Commerce (International) (who has not completed both tax papers)	Group 3
• Bachelor of Commerce and Accounting	Group 2
• Bachelor of Commerce (part-time)	Group 3
• Bachelor of Corporate Law	Group 3
• Higher Diploma in Business Studies	Group 5
<b>NUI Maynooth</b>	
• Master of Accounting	Group 1
• Higher Diploma in Professional Accounting	Group 2
• Bachelor of Arts in Accounting & Finance	Group 2
• Bachelor of Business Studies in Business & Accounting	Group 2
• Bachelor of Arts in Finance and Accounting	Group 3
• Bachelor of Arts in Finance (who have successfully completed all 3 optional accounting modules)	Group 5
• Bachelor of Arts in Finance and Economics	Group 5
• Higher Diploma in Finance	Group 5
• Bachelor of Arts in Joint Honours (Accounting through Arts)(who have successfully completed accounting modules in first, second and third year)	Group 8
<b>Atlantic Technological University (Sligo Campus)</b>	
• Bachelor of Business Studies (Honours)	Group 5
• Bachelor of Business in Accounting	Group 2
• Bachelor of Business (Honours) in Accounting (add-on)	Group 2
• Bachelor of Business in Finance & Investment (who have successfully completed the Taxation 1 and 2 electives and the business and corporate law modules)	Group 2
<b>Technological University Dublin - City Centre</b>	
• Master of Science in Accounting	Group 1
• Masters in Business Studies in International Accounting (who have successfully completed (Taxation 2)	Group 1
• Masters in Business Studies in International Accounting (who have successfully completed Taxation 1.1 and Taxation 1.2)	Group 2



Technological University Dublin - City Centre	Exemption
• Postgraduate Diploma in Accounting	Group 2
• Bachelor of Science in Business and Management (who have successfully completed the Taxation 1 and 2 electives)	Group 2
• Bachelor of Science in Accounting and Finance	Group 2
• Bachelor of Business Studies (who have successfully completed the Financial Reporting, Advanced Financial Reporting , Taxation and Business Law modules)	Group 3
• Bachelor of Science (Honours) in Business and Law (who have successfully completed the Taxation 1 and 2 electives)	Group 2
• Bachelor of Business Studies (who have successfully completed the Financial Reporting, Advanced Financial Reporting and Taxation modules)	Group 8
Technological University Dublin - Blanchardstown	
• Bachelor of Business (Honours) in Accounting & Finance	Group 2
• Bachelor of Business (Honours)	Group 3
• Bachelor of Business (Honours) in Accounting & Finance (Tallaght & Blanchardstown joint programme)	
Technological University Dublin - Tallaght	
• Bachelor of Business Studies (Honours) (Accounting)	Group 2
• Bachelor of Business (Honours) in Accounting & Finance (Tallaght & Blanchardstown joint programme)	Group 2
Munster Technological University - Kerry	
• Bachelor of Business Studies	Group 3
Trinity College Dublin	
• Professional Diploma in Accounting	Group 2
• Bachelor of Business Studies (BESS Legal Stream)	Group 3
University College Cork	
• Master of Accounting	Group 1
• Bachelor of Science (Accountancy)	Group 3
• Bachelor of Commerce (Accountancy Stream)	Group 3
University College Dublin	
• Master of Accounting	Group 1
• Master of Accounting (who have successfully completed the UCD Summer School tax elective)	Group 6
• Bachelor of Commerce (Accountancy) (who have successfully completed the Tax in Society and Business and Personal Taxation modules)	Group 2
• Bachelor of Commerce (Management) (who have successfully completed the Tax in Society and Business and Personal Taxation modules)	Group 2
• Bachelor of Business and Law (who has successfully completed the Tax in Society and Business and Personal Taxation modules)	Group 2
• Bachelor of Commerce (Accountancy Stream)	Group 3
• Bachelor of Commerce (Management Stream)	Group 3
• Bachelor of Business and Law	Group 3



University of Limerick	Exemption
<ul style="list-style-type: none"> <li>• Masters in Taxation Those who have met the required standard will be eligible for exemptions from all Part 1 and some Part 2 modules</li> </ul>	Group 9
<ul style="list-style-type: none"> <li>• Bachelor of Arts in Applied Taxation</li> </ul>	Group 1
<ul style="list-style-type: none"> <li>• Bachelor of Business Studies (Accounting and Finance)</li> </ul>	Group 2
<ul style="list-style-type: none"> <li>• Bachelor of Arts in Law and Accounting</li> </ul>	Group 2
<ul style="list-style-type: none"> <li>• Professional Diploma in Accounting</li> </ul>	Group 2
<ul style="list-style-type: none"> <li>• Bachelor of Law and European Studies</li> </ul>	Group 4
South East Technological University (Waterford Campus)	
<ul style="list-style-type: none"> <li>• Master of Business Studies in Accounting</li> </ul>	Group 1
<ul style="list-style-type: none"> <li>• Bachelor of Arts in Financial Services</li> </ul>	Group 3
<ul style="list-style-type: none"> <li>• Bachelor of Arts (Honours) in Business Management with Law</li> </ul>	Group 3
<ul style="list-style-type: none"> <li>• Bachelor of Business (Honours) (Accountancy Stream)</li> </ul>	Group 3
<ul style="list-style-type: none"> <li>• Bachelor of Arts (Honours) in Accounting</li> </ul>	Group 3
<ul style="list-style-type: none"> <li>• Bachelor of Business Studies (Accountancy Stream)</li> </ul>	Group 3
<ul style="list-style-type: none"> <li>• Bachelor of Arts in Business and Legal Studies</li> </ul>	Group 4
<ul style="list-style-type: none"> <li>• Bachelor of Arts (Honours) in Finance and Investment</li> </ul>	Group 5

# Key Dates 2022/2023

COURSES	AUTUMN COURSE 2022/2023	SUMMER COURSE 2023
Registration Opens	August 2022	March 2023
Register by*	16 September 2022	31 March 2023
Part 1 Course Commences	October 2022	April 2023
Part 2 Course Commences	October 2022	April 2023
Part 3 Course Commences	October 2022	April 2023
Registration Closing Date	18 November 2022	5 May 2023
Part 1 Course Complete	March 2023	July 2023
Part 2 Course Complete	March 2023	July 2023
Part 3 Course Complete	April 2023	July 2023

ASSESSMENT	SUMMER SITTING 2023	AUTUMN SITTING 2023
Exam registration closing date	18 November 2022	5 May 2023
Professional Skills Assignment Due (Part 2 and Part 3)	12 December 2022	6 June 2023
Late exam registration/change of mind (subject to €100 fee)**	28 February 2023	23 June 2023
Part 1 Exams	17-21 April 2023	21-25 August 2023
Part 2 Exams	17-21 April 2023	21-25 August 2023
Part 3 Exams	8-12 May 2023	21-25 August 2023
Professional Skills Assignment Results	1 February 2023	12 July 2023
Part 1 Exam Results	14 June 2023	4 October 2023
Part 2 Exam Results	14 June 2023	4 October 2023
Part 3 Exam Results	5 July 2023	11 October 2023

\* Early registration is recommended

\*\* Part 3 students awaiting results from the May 2023 exams will be able to register after receiving their results on 5 July 2023



# Lectures & Exam Arrangements

## Lecture arrangements

The CTA programme is delivered using a blended model which offers recorded online lectures, webinars and a student discussion forum. Our team of coordinators will guide you through your studies and support you throughout the programme.

Timetables are available to view on Blackboard.

## Examinations

Examinations will take place in April and May 2023 and again in August 2023. The exams will be held online. Timetables are available to view on Blackboard.

# Course Materials

## Comprehensive Course Materials

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

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

# Student Services

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

## Learning Management System

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

## Technology

We deliver our courses using a range of cutting-edge technology solutions including our video management system (Panopto) and Articulate.

## Student Travelcards

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

## Feedback

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



## Using Blackboard

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

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

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

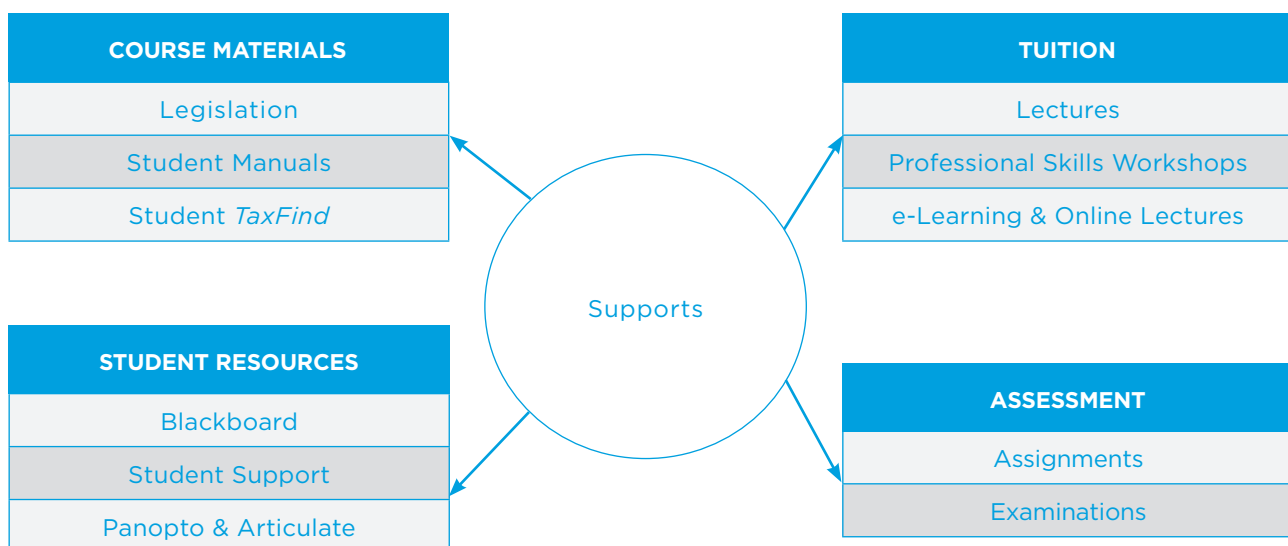
## “ Internet access is vital

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

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

## A comprehensive range of supports

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





## Key Features of the Chartered Tax Adviser (CTA) Qualification

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

## Flexibility

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

## An expert faculty

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

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

# How to Register

Please go to [www.taxinstitute.ie](http://www.taxinstitute.ie) and register online.

You should review the student regulations in detail in advance of registering.

You will also need to provide an official Level 8 (or equivalent) transcript as proof of eligibility to register for the Chartered Tax Adviser (CTA) programme. You will also be required to provide an official transcript if you are applying for exemptions.

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

You must register for your continuous assessment and examinations by the relevant closing date. The decision to accept late registrations will be at the absolute discretion of the Institute. Applications for exemptions with proof of entitlement must also be submitted before this deadline.

## **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 23rd 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 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.

## **Delivery of course materials**

Every effort will be made to deliver course materials within two weeks of processing a complete application. Deliveries will not commence before the week commencing 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 your course materials you must check and ensure that you have received all relevant materials for your course. To facilitate this a full list of course materials, relevant to each Part, is available on Blackboard.

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

# Fees

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

The course fee covers:

- All relevant student manuals and digital versions of past papers
- Relevant tax legislation
- Access to Student TaxFind
- Lecture content
- Access to online lectures and e-learning content
- Attendance at Professional Skills workshops
- Revision course prior to examinations
- Examination fees

Course and Exam Fees	Part 1	Part 2	Part 3
<b>All modules:</b>			
Course Fee	€1,310	€1,385	€1,850
Exam Fee	€305	€330	€350
<b>Cost per module (if entitled to exemptions)</b>			
Course Fee	€415	€455	€650
Exam Fee	€85	€95	€105
Student Subscription		€235	
Delivery of course materials*		€25	

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

## Student Subscription

All student members are required to pay their student subscription of €235 annually. The student subscription year runs from 1 October to 30 September. Student subscriptions are due on 1 October 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 and Blackboard access being withdrawn.

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

## Payment options

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



## Refund of fees

You have the right, during a period of 14 days beginning on the date that we notify you that your application has been accepted, to 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 in this regard. 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 course or examination fees will be permitted. If you are paying by direct debit, any outstanding instalments will continue to be payable. Neither course fees or exam fees are transferable from academic year to academic year.

## Associates

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

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

## Repeat students

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

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

Late registration for exams will be subject to a late fee of €100. The decision to accept late registrations will be at the absolute discretion of the Institute.

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

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

# Assessment

For 2022/2023, the modules will be assessed as follows:







## Assessment Awards

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

A&L Goodbody

ARTHUR COX



Deloitte.



mazars



WILLIAM FRY

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# Student Regulations

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

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

## 1 DEFINITIONS

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

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

“**Assignments**” shall refer to Assessments which are not invigilated. These may also be referred to as “**non-invigilated assessments**”.

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

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

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

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

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

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

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

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

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

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

“**plagiarism**” shall mean:

- (i) to steal and pass off the ideas or words of another as one’s own;
- (ii) to commit literary theft; or

- (iii) to present as new and original literary text derived from an existing source.
- (iv) facilitating an action or behaviour which falls into (i) (ii) or (iii) above which will include one student providing his/her work to another student

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

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

## 2 INFORMATION SUBJECT TO CHANGE

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

## 3 GENERAL TERMS RELATING TO MEMBERSHIP OF THE IRISH TAX INSTITUTE

- 3.1 The Council, the governing body of the Irish Tax Institute, is entitled, from time to time, to make regulations in regard to the registration of persons as students for Associateship or Fellowship of the Irish Tax Institute, the contents of syllabi, the holding of Chartered Tax Adviser (CTA) examinations and all other related matters. Such regulations may be amended, altered, revoked or replaced from time to time by Council. The regulations in force for the time being are deemed to be incorporated into and form part of the bye-laws of the Irish Tax Institute.
- 3.2 A sub-committee of Council, the Education Committee, has responsibility for the Irish Tax Institute’s education function. The Education team undertakes the day-to-day management of the Chartered Tax Adviser (CTA) programme.
- 3.3 Students are required to register as student members of the Irish Tax Institute in order to be eligible to present for the Chartered Tax Adviser (CTA) programme, including the course and all examinations.
- 3.4 The Director of Educational Strategy reserves the right to refuse an application for admission as a student member.
- 3.5 The Irish Tax Institute’s Code of Professional Conduct (the “Code”) applies to all student members and members of the Irish Tax Institute and is available to download at [www.taxinstitute.ie](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 these regulations and by all decisions taken by the Irish Tax Institute’s Education Committee.
- 3.7 In order to be admitted as an Associate of the Irish Tax Institute and use the designation Chartered Tax Adviser (CTA), it is necessary to pass the Irish Tax Institute’s final Chartered



Tax Adviser (CTA) Assessments (Part 3), pay the admission fee and be formally accepted to membership, which cannot occur before the Irish Tax Institute's annual conferring ceremony.

#### 4 DATA PROTECTION

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

#### 5 REASONABLE ACCOMMODATION

- 5.1 The Institute will endeavour to accommodate students with disabilities or special learning needs where possible. The Institute's reasonable accommodation policy is outlined on page 41.
- 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 REGULATIONS - GENERAL

- 6.1 Students may not attempt the Assessments at a Part unless they have been registered for the course for that Part.
- 6.2 All fees, including the student subscription, must be paid in full before a student will be registered for an end of course examination.
- 6.3 In order to successfully complete each Part of the Chartered Tax Adviser (CTA) programme, a student must be exempt from or achieve a pass mark (50%) in each of the Assessments for that Part.
- 6.4 Students must register for and sit all of the Required Assessments for each Part in one examination sitting. If a student does not sit all Required Assessments in one examination sitting any results achieved in any examinations which are attempted at that examination sitting will, subject to section 8 below, be deemed invalid.

***It is not possible to split examination sittings.***

##### 6.5 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 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 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 5<sup>th</sup> of May 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.

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

***A student who is registered on the October 2022 course has the summer and autumn 2023 and summer and autumn 2024 examination sittings to pass all Required Assessments.***

***A student who is registered on the Summer 2023 course has the autumn 2023, summer and autumn 2024 and summer 2025 examination sittings to pass all Required Assessments.***

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

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

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

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

***A student who completes their Part 1 examinations in summer or autumn 2023 may defer commencing the study course for Part 2 until October 2025 at the latest.***

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

## 7 ASSESSMENT REGULATIONS - CONTINUOUS ASSESSMENT

- 7.1 Unlike the requirement to achieve a pass mark of 50% in the overall Assessment per 6.3 above and subject to 7.3, students are not required to pass the individual continuous assessments. The mark achieved will go towards the overall mark for the Assessment of that Module. The combined mark (continuous assessment and end of course examination result) must be 50% to achieve a pass.
- 7.2 Students must attempt all relevant continuous assessments for a Part only once per academic year in either December (for the summer or autumn examination sittings) or in June (for the

autumn examination sitting only). It is not possible to repeat continuous assessments within an academic year.

- 7.3 Students must complete the continuous assessment component of a Module prior to attempting the end of course examinations.
- 7.4 It is not possible to defer or transfer the results of continuous assessment from one academic year into another.

## 8 PART 2 PROFESSIONAL SKILLS ASSESSMENT

- 8.1 Part 2 Professional Skills is a standalone Module, the Assessment for which is an Assignment. In addition to the four modules with end of course examinations, students must achieve a pass mark (50%) in the Assignment in order to successfully complete Part 2 and be eligible to progress to Part 3.
- 8.2 If a student is unsuccessful in the Assignment for Professional Skills at Part 2, they can repeat the Assignment. There is a maximum of four attempts within the two-year timeframe set out in 6.5 above.
- 8.3 Where a student does not pass all of the Assessments for Part 2 within the timeframe set out in Regulation 6.5, they shall forfeit all previous pass marks achieved for all Parts and the student must re-commence the Chartered Tax Adviser (CTA) programme at Part 1.

***In order to successfully complete Part 2, students must complete 5 modules including the Professional Skills Module within a two-year timeframe from the date of commencement of the course. A student who registers on the October 2022 course has four examination sittings (summer and autumn 2023, summer and autumn 2024) and four attempts at the Professional Skills Assignment (December 2022, June 2023, December 2023 and June 2024) to pass all modules at Part 2 and be eligible to progress to Part 3.***

## 9 ASSESSMENT REGULATIONS – NON-INVIGILATED ASSESSMENTS

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

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

- 9.2 The following information related to the Assignment will be available on Blackboard:
  - The Assignment question
  - The submission instructions which must be followed when submitting Assignments
  - The original work declaration which must be completed and included as the first page of each Assignment
  - Citation guidelines. Students should note that marks will be deducted for incomplete or inaccurate citations.
  - Writing and wordcount guidelines
- 9.3 The Irish Tax Institute reserves the right to use electronic or other detection mechanisms to identify potential plagiarism or a suspected breach of the regulations by putting the student answers through anti-plagiarism software.

- 9.4 Students are prohibited from typing their names or any identifying mark on their Assignment.
- 9.5 Subject to Regulation 12, the student's Assignments, once submitted, is the property of the Irish Tax Institute and under no circumstances will it be discussed with the student.

## 10 EXAMINATION REGULATIONS - INVIGILATED ONLINE EXAMINATIONS

- 10.1 Students must not have any bags, unauthorised books or notes in their room during the online examinations.
- Valid forms of photo identification are:**
- A valid Irish driving licence
  - A valid passport
  - A National Age Card (issued by An Garda Siochana)
- 10.2 Students must not be in possession of any bags, unauthorised books or notes during the online examination. Regulation 11 sets out what is permitted in the area the exam is taking place.
- 10.3 Use of mobile phones or any other electronic devices including smart watches (other than a non-programmable calculator) is not permitted during an exam. Mobile phones 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.
- 10.4 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.
- 10.5 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.
- 10.6 Students may not use a second screen during the online examination.
- 10.7 Students may not use a headset or earphones during the online examination.
- 10.8 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. This room scan must be in accordance with the room scan guidelines.
- 10.9 No additional time, other than the time allocated to all students, is allowed for students who log in late for an online examination.
- 10.10 Students must obey all instructions issued by the Institute in relation to the online examinations.
- 10.12 It is the responsibility of students to ensure that their script is successfully submitted on the assessment platform.
- 10.13 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.

- 10.14 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 12 of the 2022/2023 student regulations.
- 10.15 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.
- 10.16 Students are prohibited from identifying themselves in their scripts.
- 10.17 If a student attempts more questions than necessary for a particular examination their result will be calculated on the basis of the highest marks achieved for the individual questions attempted.

## 11 MATERIAL PERMITTED FOR THE ONLINE EXAMINATIONS

- 11.1 Rates & Tables will be supplied as a resource within the Assessment platform for each online examination where required. The OECD Model Tax Convention, the Ireland-UK Double Tax Agreement/ Convention and the Ireland-US Double Tax Agreement/Convention will be provided as a resource within the online examination platform, if necessary. Students can bring in a clean hard copy of the Rates & Tables (Part 1, 2 & 3) and a clean hard copy of the relevant Double Tax Agreements (Part 3 students only). Clean copies which can be printed will be made available on Blackboard at least 2 months prior to the examinations.
- 11.2 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)
  - (ii) Irish tax legislation as indicated on the syllabus for each individual examination (see table below). This legislation is published by the Irish Tax Institute and provided to students as part of their course materials. Students may, if they prefer, use Irish tax legislation produced by other publishers.

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

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

## CONTRAVENTION OF INVIGILATED ONLINE EXAMINATION REGULATIONS

In accordance with Regulation 12.8 of the Student Regulations, the Assessment Sub-Committee shall investigate a suspected breach of regulations to assess whether or not there was a breach.

## 12 CONTRAVENTION OF ASSESSMENT REGULATIONS

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

### Non-invigilated Assessments

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

The Assessment Sub-Committee may also require that:

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

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

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

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

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

### **Invigilated Online Examinations**

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

- (i) Being in possession of unauthorised material referred to in regulation 10.2
- (ii) Aiding, or attempting to aid, another student
- (iii) Obtaining, or attempting to obtain, aid from another person
- (iv) Communicating, or attempting to communicate, with any other person during the examination, other than persons providing IT support, which has been arranged by the Institute.
- (v) Failing to scan the exam room in accordance with the guidance issued.

If during the correction process or on review of the proctoring recording a student is suspected to be in possession of unauthorised material or to have received assistance from any other person a report will be made to the Assessment Sub-Committee of the Education Committee.

12.8 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 examinations, 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.

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

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

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

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

### Assessment Appeals

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

### 13 NOTIFICATION OF ASSESSMENT RESULTS

- 13.1 Students will be notified of the marks obtained in each of their assessments/examinations.
- 13.2 Students will receive an official transcript, which may be by an email, of their final results.

### 14 RECHECKS

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

### 15 APPEALS

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

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

# 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 14 and 15 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 an reader for assessments may be approved in certain circumstances.

The function of an 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

### **What do I need to claim an exemption?**

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

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

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

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

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

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

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

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

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

### **What does my fee cover?**

Your fee covers all relevant student manuals, relevant tax legislation, attendance at lectures, Professional Skills workshops, a revision course, access to Student TaxFind, as well as examination fees. Your course fee does not cover your student subscription of €235 which is payable by 1 October 2022. See page 24 for further details.

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

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

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

Tax relief is not currently available.

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

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

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

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

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

You may take a break of up to 2 years from 30 November in the year you successfully completed one Part and the commencement of the study course for the next Part. See page 33.

### **Is the Chartered Tax Adviser (CTA) programme modular?**

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

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

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

### **How many exams do I need to do to qualify?**

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

### **What is the pass mark for each module?**

The pass mark is 50% for all modules.

### **How do I pass a Part?**

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

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

No, compensation between examinations is not permitted.

### **Can I 'carry' a pass mark?**

Students who achieve a pass mark will not be required to repeat that examination. They will only be required to register and sit the remaining modules at that Part. To pass the Part overall, they must achieve 50% in all modules over four consecutive examination sittings.

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

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

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

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

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

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

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

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

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

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

### **Does the Institute give guidance on study leave?**

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



## Talk to us today

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