

**Irish Tax
Institute**

Chartered Tax Adviser (CTA)

Frequently Asked Questions



Chartered Tax Adviser (CTA) – Frequently Asked Questions

Is the CTA qualification right for me?

Tell me more about the CTA qualification – I need to make sure that it is the right tax qualification for me.

The CTA qualification is the leading tax advisory qualification in Ireland for tax professionals. It is a three-Part qualification which delivers deep tax technical knowledge and legislative expertise. It is the professional tax qualification of choice in the marketplace. You require a level 8 degree in any discipline to enter the programme.

I am not an accounting / business / law graduate – is the CTA qualification right for me?

Graduates from all disciplines pursue the CTA qualification and go on to have successful careers in tax. Graduates from non-related disciplines bring their own unique skills which are transferable to a career in tax such as problem-solving skills, communication skills and the ability to work in a team.

Once you have a Level 8 qualification, you can register on the programme.

Who is the qualification for?

The CTA qualification meets the needs of those who work in full-time tax roles, or aspire to develop their career in tax, including:

- Graduates from all disciplines embarking on their tax careers
- Accounting and finance professionals
- Legal professionals who wish to advise on tax-related issues
- Tax specialists working throughout the public sector

What exactly would I be doing each day as a Chartered Tax Adviser (CTA)?

No one day is the same working in tax and the role of a CTA is very diverse. CTAs work in multiple sectors advising on all areas of tax in a domestic and international context. The best way to find out the type of work that CTAs do, is to visit our profiles section where CTAs in all sectors share their career in tax experience.

Can I study the CTA qualification abroad?

Yes, you can watch the lectures online and in addition our exams will take place online.

What knowledge and skills will I achieve through the qualification?

Upon completion of the qualification, you will have:

- deep tax technical knowledge across all tax heads in an ever-changing domestic and international environment
- a proven mastery of the tax implications of life events and commercial transactions as well as related corporate, legal and accounting issues
- expertise in the interpretation and application of tax legislation, case law and precedents
- professional advisory skills including the ability to research, analyse and communicate complex tax matters

Do I need a training contract?

You do not need a training contract for the CTA qualification.

Do I need to be a qualified accountant to be a Chartered Tax Adviser (CTA)?

No. The CTA qualification is a standalone qualification. However, many CTAs would also have a professional accountancy qualification.

Timeline of the qualification

How many courses are there each year?

There are two courses each year. The Winter Course runs from October to March. The Summer Course runs from April to July.

How long will it take me to complete the CTA qualification?

It depends – you may decide to complete one Part each year, or fast track through the qualification by completing one Part on the winter course and the subsequent Part on the summer course. If you are exempt from all of Part 1, you could complete the CTA qualification in one year, where you undertake both the winter and summer course.

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

Yes, you can register for 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.

Entry requirements, application and exemptions:

What is the entry requirement for the CTA qualification?

You must have a Level 8 qualification (i.e. honours degree or equivalent).

I do not have a Level 8 qualification on the National Framework of Qualifications, but I have relevant experience and other qualifications – am I eligible to register for the CTA programme?

If you do not hold a Level 8 qualification, you may be considered on a case-by-case basis through the recognition of prior learning (RPL). Please see our [course information and regulations](#) document for more information.

How do I register for a place on the CTA programme?

Full details on the registration process can be found [here](#). You will need to submit a copy of your Level 8 (or equivalent) qualification with your application.

Do I need a training contract?

No, you do not need a training contract for the CTA qualification.

How do I know if I qualify for exemptions from the CTA qualification?

All qualifications approved for exemptions are listed in [our course information and regulations](#) document.

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

If your exemption is not listed and after reviewing the CTA syllabus, you feel that you may be entitled to an exemption, you should 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 syllabus of the Part 1 module for which the exemption is being sought. You can find more detailed information on exactly what must be included when submitting this application in the [course information and regulations](#) document.

How do I register for a place on the CTA programme?

Full details on the registration process can be found [here](#). You will need to submit a copy of your Level 8 (or equivalent) qualification with your application.

How do I claim an exemption?

To claim an exemption, you need to submit a certified transcript of your results from the relevant body with your application.

I completed my third-level or professional qualification quite several years ago – is there a time limit within which I am entitled to use this qualification for exemption purposes?

No, there is no time limit. Therefore, irrespective of when you obtained your previous qualification, you are still entitled to apply for an exemption.

Is there a charge for claiming exemptions?

No, there is no charge for claiming exemptions.

Course Delivery

How is the course delivered?

The course is delivered online. Experienced lecturers work through the course materials covering examples and real-life scenarios across all tax heads.

When are the lectures scheduled?

Lectures are scheduled to take place at weekends and some evenings.

Is viewing the lectures mandatory?

Viewing the lectures is highly recommended. If your fees are paid by your employer, they are entitled to receive details of your lecture engagement in accordance with our data privacy policy.

What subjects are covered on the CTA programme?

There are three Parts to the CTA programme – Part 1, Part 2 and Part 3. There are four modules at Part 1 and Part 3. There are five modules at Part 2. You can find out more about the modules [here](#).

What materials will I receive to support me on my studies?

You will receive dedicated manuals for each module and the legislation as required, along with past exam papers and solutions.

You will also receive access to CTA Student TaxFind, our online tax research database, and TaxFax, our weekly information service on the latest tax news, tax cases, tax publications, Institute representation issues, and Revenue and legislative updates.

Assessment

How is the course assessed?

The course is assessed by way of end of module examinations and a professional skills assignment.

How many exam sittings are there each year?

There are two exam sittings each year – April and August.

Where are the exams held?

The exams will take place online.

Is CTA a modular programme?

No, CTA is not a modular programme. You must register for and sit examinations for all relevant modules at each Part in the one examination sitting.

What is the pass mark for each examination?

The pass mark is 50% for all examinations.

What study leave would I require to prepare for the examinations?

We do not have any set guidelines around study leave. If your employer is paying your fees, it will be at their discretion as to how much study you will receive.

Fees

What are the fees and what do they cover?

The fees are outlined [here](#).

Your fees cover registration, all relevant student manuals, relevant tax legislation, lecture access, professional skills workshops, access to Student TaxFind and exam fees.

Your course fee does not cover your student subscription of €235 which is payable by 1 October annually. All fees are payable upon registration.

How do I pay for my fees?

You can pay for your fees by EFT, direct debit, debit or credit card. All fees are payable upon registration. The payment terms are outlined [here](#).

Is there a direct debit option?

Yes, we offer a flexible direct debit option – 50% of the fee is payable upon registration and the remaining 50% is payable over the duration of the course. The terms are outlined [here](#).

Can I register and pay later?

In order to be registered as a student on the CTA programme, we must receive payment (either in full, or 50% if paying by direct debit) before we can complete your registration.

Are the fees eligible for income tax relief?

The fees currently are not eligible for income tax relief.

Miscellaneous

How do I become a CTA member of the Irish Tax Institute?

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 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