

The logo for the Irish Tax Institute, featuring a stylized shield shape composed of overlapping purple and blue geometric blocks.

**Irish Tax  
Institute**



# **Diploma in Tax**

**Course Information & Regulations  
2023/2024**



# Choose a Tax Qualification that Suits your Needs

## Become an Expert in Tax

### Chartered Tax Adviser (CTA)

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

**Who is it for?**

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

**What is it?**

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

**Where is it?** Online

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

**Assessment:** Examinations and assignments

## Build & Refresh Tax Knowledge

### Diploma in Tax

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

**Who is it for?**

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

**What is it?**

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

**Where is it?** Online

**Duration:** 10 months

**Assessment:** Multi-disciplinary assignments

## Learn the Fundamentals of Tax

### Tax Technician

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

**Who is it for?**

Accounting Technicians, book-keepers, payroll and public sector compliance personnel

**What is it?**

A modular programme for those who wish to learn the fundamentals of tax across all tax heads

**Where is it?** Online

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

**Assessment:** Examinations

# Welcome



Dear Student

Welcome to the Diploma in Tax.

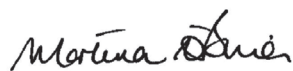
Our Diploma in Tax is designed for those who want to develop their tax knowledge. Aimed at accountants, financial planners and finance professionals, this qualification will refresh and enhance tax compliance knowledge.

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

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

We wish you every success.

Yours sincerely

A handwritten signature in black ink, reading "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**



# Table of Contents

| Section                                     | Page Number |
|---|-------------|
| About the Diploma in Tax                    | 6           |
| Entry Requirements                          | 7           |
| Key Dates                                   | 8           |
| Course Delivery and Course Materials        | 9           |
| Student Services                            | 10          |
| How to Register                             | 11          |
| Fees  | 12          |
| Syllabus                                    | 13          |
| Student Regulations 2023/2024               | 18          |
| Equality, Diversity and Inclusion Statement | 24          |
| Complaints Policy                           | 25          |
| Reasonable Accommodation Policy             | 26          |
| Frequently Asked Questions                  | 29          |

## About the Diploma in Tax

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

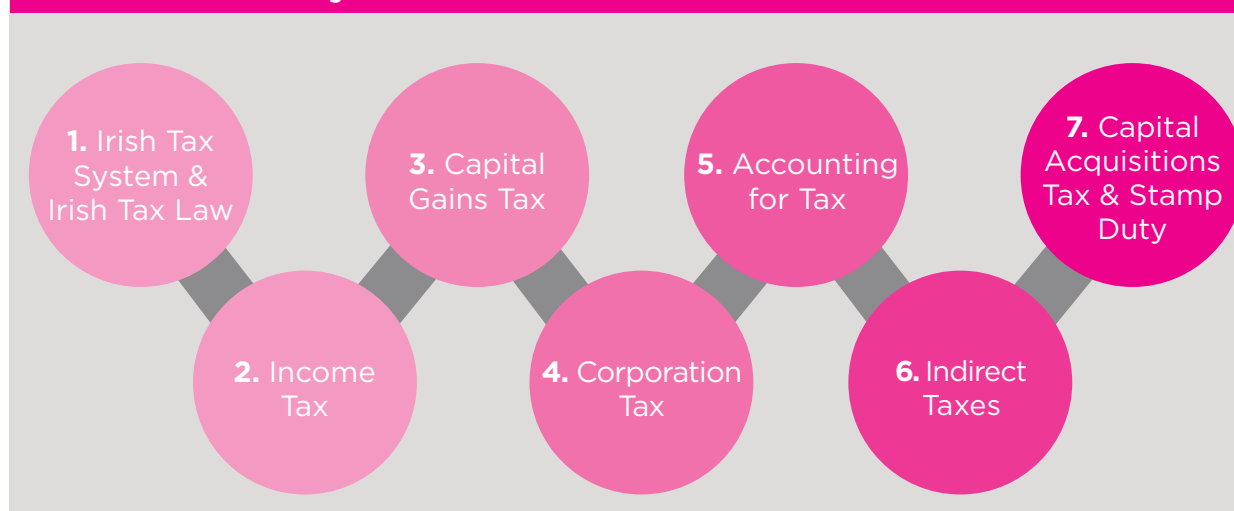
Upon completion of the programme, participants will:

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

The Diploma in Tax commences in September 2023 and runs until April 2024.

The course 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. In addition to this, significant independent learning and preparation is required.

### What will I study?



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

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



# Entry Requirements

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

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

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

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

There are no exemptions available from the Diploma in Tax.

# Key Dates

| COURSE             | DATE              |
|--------------------|-------------------|
| Registration opens | July 2023         |
| Course commences   | 23 September 2023 |
| Register by        | 15 September 2023 |
| Course complete    | April 2024        |

| COURSE   | TOPIC  | DATE              |
|----------|--|-------------------|
| Module 1 | Revenue Audits<br>Personal Taxes: Income Tax | 23 September 2023 |
| Module 2 | Personal Taxes: Income Tax                   | 7 October 2023    |
| Module 3 | Personal Taxes: Capital Gains Tax            | 21 October 2023   |
| Module 4 | Business Taxes: Corporation Tax              | 9 December 2023   |
| Module 5 | Business Taxes: Accounting for Tax           | 13 January 2024   |
| Module 6 | Indirect Taxes                               | 28 January 2024   |
| Module 7 | CAT & Stamp Duty                             | 9 March 2024      |

| ASSESSMENT               | DATE OF ISSUE   | DATE OF SUBMISSION |
|--------------------------|-----------------|--------------------|
| Assignment 1             | 2 November 2023 | 30 November 2023   |
| Assignment 2             | 1 February 2024 | 29 February 2024   |
| Assignment 3             | 21 March 2024   | 18 April 2024      |
| Release of final results | 12 June 2024    |                    |



## Course Delivery

The Diploma in Tax is delivered using a blended model.

It 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.

## Course Materials

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

Students will also get access to Blackboard, our learning management system where a range of online resources is made available to students. Interactive lectures are supplemented by additional online lectures and supplementary question banks. Students will be given access to Panopto which is the Institute's video management system.

Students will receive TaxFax, the Irish Tax Institute's weekly information service on the latest tax news, tax cases, tax publications, Irish Tax Institute representations, Revenue legislation and forthcoming tax deadlines.

Course manuals will be available online. Hard copy materials will be distributed after students register online.

Students also receive access to *TaxFind*, a comprehensive online tax research database provided to students which contains a wealth of information including all student manuals and legislation titles and additional reference materials.

## Student Services

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

- A dedicated Education Coordinator who acts as a single point of contact for all student queries
- Our dedicated learning management system, Blackboard, with the following valuable information:
  - Timetables
  - Important announcements
  - Online lectures
- Our video management system: Panopto

### “ Internet access is vital

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

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

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

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

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

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

### Feedback

To facilitate our ongoing commitment to quality and excellence, the Irish Tax Institute will periodically canvass for feedback. We welcome feedback as it is vital to ensure the ongoing development of our professional education programmes.

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



# How to Register

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

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

In order to complete your registration, you must forward an official transcript of results as necessary. Your registration will be confirmed on receipt of this material.

## Fees

The fee for the Diploma in Tax covers:

- All relevant course materials
- Access to *TaxFind*
- All online lectures and access to live lectures
- Assessment fees

|            |        |
|------------|--------|
| Course fee | €2,400 |
|------------|--------|

### Payment options

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

### Refund of fees

You have the right, during a period of 14 days beginning on the date that we notify you that your application has been accepted, to 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, by a fax or by an e-mail. Alternatively, you may use the below model withdrawal form. 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 fees will be permitted. If you are paying by direct debit, any outstanding instalments will continue to be payable.

### Model Withdrawal Form

To: Irish Tax Institute, South Block, Longboat Quay, Grand Canal Harbour, Dublin 2

I hereby give notice that I withdraw from my contract for the provision of the following service [                      ]  
received on [     ].

Name of Student:

Address of Student:

Signature of Student (only if this form is notified on paper):

Date:

### Repeat fees

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

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

Repeat assignment fees are €100 per assignment.



# Syllabus

## Diploma in Tax

### Assessment Strategy:

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

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

### Module 1:

#### Learning Objective

This module provides students with an understanding of Irish tax law and Revenue audits. At the end of the module students will have an awareness of the Irish legal system, be able to describe the different sources from which Irish laws emanate, describe the Irish court and European court systems and the rules governing the interpretation of case law and, in addition, students will have a good understanding of Revenue audits.

#### Understanding Irish Tax Law

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

#### Analyse and Advise on Revenue Compliance Interventions

- Describe the penalty provisions and the action which can be taken to reduce penalties
- Describe the Revenue Compliance Intervention Framework and the purpose of a Revenue compliance intervention
- Describe what is involved in a Revenue audit
- Outline key practical rules for the conduct of Revenue audits

- Explain what records a taxpayer is obliged to retain
- Describe Revenue's powers
- Apply the code of practice to a set of circumstances and advise the taxpayer of their rights and obligations

## Module 2

### Learning Objective

This module is an introduction to the taxation of Irish individuals. It covers the fundamentals of Irish income tax (including PRSI and USC). At the end of this module students will be able to prepare income tax computations for individuals based on a set of circumstances and advise on income tax payment and filing deadlines.

### Personal Taxes: Income Tax

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

## Module 3

### Learning Objective

This module is an introduction to the taxation of capital gains for individuals, including what constitutes an asset and a disposal, the charge to capital gains tax ("CGT") and the administration of the taxation system as it relates to CGT. At the end of this module students will be able to prepare CGT computations for individuals based on a set of circumstances and advise on the tax payment and filing deadlines for CGT.

## Personal Taxes: Capital Gains Tax

- Discuss the operation of CGT in Ireland
- Summarise the territorial scope of CGT including the concept of specified assets
- Identify the factors which must be present before a charge to CGT can arise
- Identify when a disposal for CGT purposes has taken or is deemed to have taken place
- Explain the CGT implications of share transactions including associated company law issues
- Determine the CGT treatment of specific assets to include development land, share options and leases
- Calculate the CGT liability of an individual claiming all applicable reliefs, exemptions and losses
- Examine the operation of CGT for major life events including transfer of assets between married couples/civil partners and upon death
- Assess the application of key CGT reliefs including Principal Private Residence and retirement relief
- Outline the tax implications arising on the incorporation of a business
- Summarise an individual's compliance obligations including identification of when a CGT return must be filed and the tax due paid
- Determine interest, penalties and surcharges for non-compliance

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

## Module 4

### Learning Objective

This module covers an introduction to how company profits are calculated and what income is subject to corporation tax. At the end of this module students will be able to prepare a corporation tax computation, explain the rules relating to close companies and outline the corporate tax payment and filing deadlines.

### Business Taxes: Corporation Tax

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

## Module 5:

### Learning Objective

This module covers how corporation tax is dealt with in the financial statements of a company, tax disclosure notes and an introduction to financial audits. At the end of this module students will be able to calculate the tax expense for the Statement of Comprehensive Income, prepare a tax disclosure note based on a set of facts and outline when audit adjustments are required for tax balances in financial statements.

### Business Taxes: Accounting for Tax

- Analyse financial reports and extract relevant information to include tax charges and provisions under all tax heads
- Identify the information from the financial reports used in the preparation of the corporation tax computation to include an understanding of disclosure notes
- Discuss a company's requirement to maintain accurate financial records under the Companies Act 2014
- Prepare the tax disclosure notes for Financial Statements and distinguishes the difference between the tax reporting requirements for IFRS and FRS.

## Module 6

### Learning Objective

This module covers how VAT applies to transactions and with the administration of VAT and e-RCT. At the end of this module students will be able to calculate the VAT arising on various transaction and advise on the tax payment and filing deadlines.

### Indirect Taxes

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

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



## Module 7

### Learning Objective

This module is an introduction to the charge to Capital Acquisitions Tax (CAT) based on an individual's personal circumstances and the administration of the taxation system as it relates to CAT. The module will also introduce students to Stamp duty and how it applies to transactions. At the end of this module students will be able to prepare a CAT computation for individuals based on a set of circumstances, calculate the stamp duty arising on a transaction and advise on the tax payment and filing deadlines for CAT & stamp duty.

### Capital Acquisitions Tax

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

### Stamp Duty

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

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

# STUDENT REGULATIONS 2023/2024

|   |   |    |
|---|---|----|
| 1 | Definitions .....   | 19 |
| 2 | Information subject to change .....                                   | 19 |
| 3 | General terms relating to membership of the Irish Tax Institute ..... | 20 |
| 4 | Data Protection .....   | 20 |
| 5 | Reasonable Accommodation .....  | 20 |
| 6 | Courses .....   | 20 |
| 7 | Assessment Regulations .....  | 20 |
| 8 | Assessment – notification of assessment results and rechecks .....    | 22 |
| 9 | Appeals .....   | 22 |

# Student Regulations

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

## 1 DEFINITIONS

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

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

**“in writing”** or **“written notification”**, in the context of written notice issuing from the Irish Tax Institute shall mean a notice emailed to the email address which a student has registered with us or posted to an address the student has registered with us.

**“personation”** for the purposes of these regulations shall mean any of the following:

- (i) to assume the identity of another student with intent to deceive,
- (ii) to engage, involve or allow another person to contribute towards the content or structure of the work on the student's behalf or
- (iii) to facilitate or collude in any act falling within (i) or (ii) above.

**“plagiarism”** shall mean:

- (i) to steal and pass off the ideas or words of another as one's own;
- (ii) to commit literary theft; or
- (iii) to present as new and original literary text derived from an existing source
- (iv) facilitating an action or behaviour which falls into (i) (ii) or (iii) above which will include one student providing his/her work to another student

## 2 INFORMATION SUBJECT TO CHANGE

2.1 The information in this handbook is accurate at the time of publication. However, the Irish Tax Institute reserves the right to change the information contained in this handbook, including the structure of the course and/or examinations, the timetables or the regulations. All changes will be posted on Blackboard.

2.2 The structure of the course and/or assessments, the timetables or the regulations may change from year to year. As a student member of the Irish Tax Institute, it is your responsibility to ensure that you are familiar at all relevant times with the structure of the course and/or assessments, the timetables or the regulations then in force.

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

- 3.1 The Council, the governing body of the Irish Tax Institute, is entitled, from time to time, to make regulations in regard to the registration of persons as students for Associateship or Fellowship of the Irish Tax Institute, the contents of syllabi, the holding of examinations and all other related matters. Such regulations may be amended, altered, revoked or replaced from time to time by Council. The regulations in force for the time being are deemed to be incorporated into and form part of the bye-laws of the Irish Tax Institute.
- 3.2 A sub-committee of Council, the Education Committee, has responsibility for the Irish Tax Institute's educational function. The Education team undertakes the day-to-day management of Diploma in Tax qualification.
- 3.4 The Director of Educational Strategy reserves the right to refuse an application for admission as a student member.

### 4 DATA PROTECTION

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

### 5 REASONABLE ACCOMMODATION

- 5.1 The Institute will endeavour to accommodate students with disabilities or special learning needs where possible. The Institute's reasonable accommodation policy is outlined on page 26.
- 5.2 Students may also make applications regarding extenuating circumstances where the student feels their performance in one or more Assessments has been affected. This must be received within seven days of the assessment taking place. All applications made on time and with supporting documentation will be considered when the results are being adjudicated. Applications without supporting documentation will not be considered.

### 6 COURSES

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

### 7 ASSESSMENT REGULATIONS

- 7.1 Each Assessment must be an original work, submitted in accordance with the instructions set out in the documents referred to in Regulation 7.2 below. Students must not engage in, or assist or permit any other person to engage in, plagiarism or personation (as each such term is defined in Regulation 1 above).

Assessments must be received by midnight on the submission date. Time shall be of the essence and timelines will be strictly adhered to. Students are responsible for ensuring that their

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

7.2 The following information related to the Assessment will be available on Blackboard:

7.2.1 Assignment question

7.2.2 The original work declaration which must be completed and included as the first page of each Assessment

7.2.3 Submission, Citation & Writing guidelines.

7.3 The Irish Tax Institute reserves the right to use electronic or other detection mechanisms to identify potential plagiarism.

7.4 Subject to Regulation 7.9 the student's Assessment, once submitted, is the property of the Irish Tax Institute and under no circumstances will it be discussed with the student.

7.5 Assignments will only be retained for the period during which an application for a recheck may be made (see regulation 8) plus one month. If a recheck request is made, the assignments will be held for a month following the issuing of the notification of the recheck result.

7.6 Students are prohibited from writing their names or any identifying mark other than their assessment number on their Assessment.

7.7 Assessments received after the deadline for submission (being midnight on the submission date) will attract the following penalties:

- Up to 1 day late – 10% reduction in the mark awarded.
- More than 1 day, but less than 2 days late – 20% reduction in the mark awarded
- More than 2 days, but less than 3 days late – 30% reduction in the mark awarded
- More than 3 days, but less than 4 days late – 40% reduction in the mark awarded
- More than 4 days, but less than 5 days late – 50% reduction in the mark awarded
- More than 5 days late – Assessment will not be accepted nor corrected.

7.8 If plagiarism and/or personation is identified or suspected in the course of correcting the Assessment then a report stating the grounds for suspicion along with the piece of work and any other relevant supporting documents shall be sent to the Assessment Sub-Committee (a sub-committee of the Education Committee). These instances shall be dealt with in accordance with Regulation 7.9.

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

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

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

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



- 7.9.2 If the instance is confirmed as plagiarism or personation by the Assessment Sub-Committee then, subject to Regulation 7.11 below, the Assessment Sub-Committee may assign a reduced mark for the Assessment.

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

Where plagiarism or personation is confirmed, the student shall be notified in writing of the penalty imposed and this shall form part of the student's record.

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

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

- 7.11 If a student wishes to appeal against any penalty imposed by the Assessment Sub-Committee then they must submit their formal appeal to the Director of Educational Strategy, outlining all grounds for appeal, in writing within 21 days of the publication of the decision. These appeals shall be dealt with by a Committee appointed by Council. Unlike normal appeals, this appeal shall first be made in writing and then, should the student wish, they may present to this Committee in person to discuss their appeal. Any findings of the Committee appointed by Council are final.

Appeals must be accompanied by a fee of €250. This fee will be reimbursed should the appeal be upheld.

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

- 7.12 The Assessment Sub-Committee and Education Committee reserve the right to refer any matter in relation to any breach of student regulations to the Investigations Committee.

## **8 ASSESSMENT - NOTIFICATION OF ASSESSMENT RESULTS AND RECHECKS**

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

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

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

- 8.2.2 The Assessment Sub-Committee will consider the results of a recheck and their decision on the matter will be final. Under no circumstances will the Irish Tax Institute enter into discussions with the student on the result of a recheck.

- 8.3 Applications for rechecks must be made on the appropriate form (available on Blackboard) and submitted, with the appropriate fee, to the Irish Tax Institute within 6 calendar days from the date of the Assessment result being published.

## **9 APPEALS**

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

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

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

- medical reasons substantiated by supporting documentary evidence

9.3 If a student is unhappy with a decision of the Director of Educational Strategy (or nominee), they have a further right of appeal to the Education Committee. The decision of the Education Committee shall be final.

9.4 All appeal forms (available to download on Blackboard) must be lodged within 10 working days of receipt by the student of the decision which is being appealed against or of the event which gives rise to the appeal, whichever is relevant.

**A separate appeals procedure applies for contravention of assessment regulations. Please see Regulation 7.11.**

# 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: [students@taxinstitute.ie](mailto:students@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 8 and 9 respectively of the student regulations, and the procedures contained therein should be followed as necessary.

# Reasonable Accommodation Policy

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

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

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

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

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

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

## Who can apply for reasonable accommodation?

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

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

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

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

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

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

## How to apply for Reasonable Accommodation

Students who wish to apply for reasonable accommodation must complete the application form for reasonable accommodation which is available on the assessment page on Blackboard. This form and supporting documentation including medical evidence should be submitted to the Assessment Manager. **Applications received without supporting documentation will not be considered.**

Students are advised to give as much information on their application form about their disability/impairment. Original copies of all documentation may be requested. This evidence must be relevant,



complete and up to date from a medical or other suitably qualified professional. All medical evidence must be dated.

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

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

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

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

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

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

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

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

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

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

## **Types of Reasonable Accommodation available**

### **1. Additional Time**

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

### **2. Reader**

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

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

### **3. Scribe**

If a disability/impairment prevents a student from completing the exam in a typed format, students may apply for the use of a scribe. The awarding of a scribe as reasonable accommodation is usually only granted in extreme circumstances. The provision of a scribe should be considered very carefully by the student before applying as there are certain disadvantages to this form of reasonable accommodation. The Irish Tax Institute prefers to put in place arrangements that will allow a student to work independently rather than accommodations that may make a student dependent on another person to complete your exam.

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

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



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

A sign language interpreter may be approved in certain circumstances.

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

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

# Frequently Asked Questions

## Who should do the Diploma in Tax?

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

## What is the entry requirement for the Diploma in Tax?

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

## Can I claim exemptions?

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

## When is the deadline for registering for Diploma in Tax programme?

To ensure that you receive your materials in advance of lectures, you should register at least two weeks prior to your course commencing. We continue to accept registrations after the course commences until the final deadline of 31 October. However, early registration is advised so you do not miss any tuition.

## What does my fee cover?

Your fee covers all relevant course materials, lecture content, access to Blackboard and TaxFind, as well as assessment fees.

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

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

## How will I be assessed?

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

## How do I pass the Diploma in Tax?

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

## What is the pass mark for each assessment?

The pass mark is 50% for all assessments.

## Is there compensation between assessments?

No, compensation between assessments is not permitted.

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

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

## Is the Diploma in Tax programme eligible for tax relief?

Tax relief is not currently available.

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

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

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



## Talk to us today

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