



**Irish Tax
Institute**

Leaders in Tax

AITI REGISTERED TAX CONSULTANT PROGRAMME

Student Handbook 2011/2012



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Dear Student

Welcome to the 2011/12 edition of the AITI Registered Tax Consultant Student Handbook.

This handbook offers comprehensive information on the AITI Registered Tax Consultant programme and is designed to guide you through your course of study. It also contains very valuable information relating to student regulations.

Whether you are a new student joining us for the first time or a continuing student progressing through the qualification, you will find this handbook of considerable use.

For over 30 years, the Irish Tax Institute has been educating the finest minds in tax. The AITI Registered Tax Consultant programme is Ireland's leading tax qualification and is one of the most sought-after professional qualifications.

The Reformed AITI Registered Tax Consultant programme:

Syllabus

The competency based, fully integrated syllabus clearly outlines the content of the programme at each Part and for each subject. Updated for 2011/12, our comprehensive syllabus covers not only tax technical issues but also related accounting and legal issues, such as accounting for tax, international tax and the legal implications of advice. There is also an emphasis on professional skills such as research, analysis, judgement, communication and project management.

Professional Skills Workshops

The key professional skills of the tax consultant have been identified and a series of workshops has been developed at each Part to assist our students in acquiring and developing these skills. Attendance at these workshops is essential and there will be a Home Assignment that assesses these skills which will carry 15% of the marks for a subject at each Part (see page 11 for further details).

Continuous assessment

At each Part, two subjects will contain an element of continuous assessment which will take the form of either an Interim Examination or a Home Assignment. Please refer to page 32 for more details. In all cases, 15% of the overall mark for the particular subject will be attributed to the continuous assessment.

Choice of courses

We will continue to run two courses for each Part per academic year. You should note that the winter programme runs from October through to March/April and the summer programme runs from April to July. Details of registration and deadlines for each course are contained on pages 5 and 5.

Examinations

There is an end-of-course examination (whether or not the subject contains continuous assessment) for each subject and these run twice per year. You may choose which sitting you wish to present for. Please read the regulations from page 34 to ensure you are completely familiar with all student regulations for both non invigilated and invigilated assessments.

Our expert panel of lecturers and tutors and our education team provide a range of support services to assist you during your studies.

I would like to wish you every success in your studies in the year ahead.

Yours sincerely

A handwritten signature in dark ink, appearing to read 'Martina O'Brien'.

Martina O'Brien

Director of Educational Strategy

KEY DATES – COURSES

	WINTER COURSE 2011/2012	SUMMER COURSE 2012
Registration opens*	July 2011	March 2012
Lectures commence: Part 1	8 October 2011	21 April 2012
Lectures commence: Part 2	15 October 2011	21 April 2012
Lectures commence: Part 3	22 October 2011	28 April 2012
Register by**	16 September 2011	2 April 2012
Closing date for registration on the course	2 December 2011	11 May 2012
Latest date for exam and continuous assessment registration and deadline for submission of exemption application with proof of entitlement ***	2 December 2011	11 May 2012
Lectures finish: Part 1	3 March 2012	15 July 2012
Lectures finish: Part 2	4 March 2012	15 July 2012
Lectures finish: Part 3	1 April 2012	29 July 2012
REVISION COURSE		
Part 1	24-25 March 2012	28-29 July 2012
Part 2	24-25 March 2012	28-29 July 2012
Part 3	14-15 April 2012	11-12 August 2012

* You may book a place on a course at any stage by contacting students@taxinstitute.ie

** Early registration is recommended as the Professional Skills Workshops are timetabled early in the programme (see pages 26-28 for details)

*** Applications received after this date will be subject to a late fee of €50

KEY DATES – EXAMINATIONS

	SUMMER SITTING 2011/2012	AUTUMN SITTING 2012
Continuous Assessment & end of course examination application deadline*	2 December 2011	11 May 2012
Home Assignment due	3 January 2012	11 June 2012
Interim Examination	28 January 2012	30 June 2012
EXAMINATIONS		
Part 1**	16-20 April 2012	13-17 August 2012
Part 2**	16-20 April 2012	13-17 August 2012
Part 3**	14-18 May 2012	27-31 August 2012
PUBLICATION OF EXAM RESULTS		
Continuous Assessment (Home Assignment and Interim Examination)	5 March 2012	27 July 2012
Part 1	20 June 2012	26 September 2012
Part 2	20 June 2012	26 September 2012
Part 3	18 July 2012	17 October 2012

* Applications received after this date will be subject to a late fee of €50

** A detailed schedule of examinations is set out on page 28

EXAMINATION AWARDS

Each year, the Institute presents prizes to the first, second and third placed candidates at Part 3 and to the first placed candidates at Part 1 and Part 2.

In addition, the following firms sponsor a range of prizes for candidates who passed their examinations with distinction:

Mazars	First place in the Part 1 summer examinations
Grant Thornton	First place in the Part 1 autumn examinations
Ernst & Young	First place in the Part 2 examinations
PwC	First Place in the Part 3 examinations

The following are annual prizes for the best paper over the two examination sittings each year:

Matheson Ormsby Prentice	The highest mark in the Part 2 examination for Indirect Taxes: Application & Interaction
Deloitte	The highest mark in the Part 3 examination for Advanced Personal Taxes
Ernst & Young	The highest mark in the Part 3 examination for Advanced Indirect Taxes
PwC	The highest mark in the Part 3 examination for Professional Advice, Tax Audits & Ethics

The following are prizes where, in the opinion of the Education Committee, the candidate's performance has been of an exceptionally high standard. The award might not be made for each examination:

KPMG	The highest mark in the Part 2 examination for Business Taxes: Application & Interaction
PwC	The Vincent O'Leary Memorial Prize is awarded to the first-placed candidate in the Part 3 Examination
RSM Farrell Grant Sparks	The highest mark in the Part 3 examination for Advanced Personal Taxes
PwC	The Sean Cleary Memorial Prize is awarded for the highest mark in the Part 3 examination for Advanced Business Taxes

Deloitte.

ERNST & YOUNG
Quality In Everything We Do

RSM Farrell Grant Sparks

Grant Thornton

KPMG
cutting through complexity™

MATHESON ORMSBY PRENTICE

M A Z A R S

pwc

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About the Irish Tax Institute

The Irish Tax Institute is the leading representative and educational body for Ireland's Registered Tax Consultants and is the only professional body exclusively dedicated to tax. Our members provide tax expertise to thousands of businesses, multinationals and individuals in Ireland and internationally. In addition many hold senior roles within professional service firms, global companies, Government, Revenue and state bodies.

The Institute is the leading provider of tax qualifications in Ireland, educating the finest minds in tax and business for over thirty years. Our AITI Registered Tax Consultant qualification is the gold standard in tax education and is renowned for its professional rigour and depth. The Institute also continues to promote the highest standards throughout the careers of AITI Registered Tax Consultants through our expert-led professional development programme.

A respected body on tax policy and administration, the Institute engages at the most senior levels across Government, business and state organisations. Representing the views and expertise of our members, we play an important role in the fiscal and tax administrative discussions and decisions in Ireland and in the EU.

Educating the finest minds in tax for over thirty years

The Irish Tax Institute has educated thousands of AITI Registered Tax Consultants for over 30 years, amongst them the country's finest tax minds and the most sought-after names in the legal, commercial and tax world.

The Institute provides a dynamic and comprehensive range of professional taxation qualifications, offered nationwide. These qualifications are specifically tailored and designed to equip individuals with the necessary skills and knowledge to enable them to pursue successful and well rewarded careers within the taxation profession. Our hands-on approach to professional education means that students are immersed in real-life challenges that develop their ability to provide comprehensive solutions within their work environment. The Institute strives to bring quality programmes which are designed, delivered and assessed by a team of taxation specialists drawn from a diverse range of backgrounds.

The Irish Tax Institute programmes include:

Associateship of the Irish Tax Institute (AITI)

The Irish Tax Institute provides a comprehensive three Part professional qualification for those wishing to become AITI Registered Tax Consultants. Designed and delivered in accordance with best practice in professional education, on completion students will have detailed tax knowledge and the requisite professional skills to work as an AITI Registered Tax Consultant.

Fellowship by Thesis (FITI)

The Irish Tax Institute oversees the Institute's Fellowship by Thesis programme. Candidates who submit a thesis that meets the requirements of the Institute will be eligible for the award of a Fellowship by the Irish Tax Institute.

Tax Technician Qualification (TMITI)

The Tax Technician programme gives students the knowledge and practical skills to manage tax compliance affairs for both individuals and companies.

Graduate Diploma in Financial Planning

Offered in conjunction with the LIA (Life Insurance Association) and the Institute of Bankers' School of Professional Finance (a recognised school of UCD), the Graduate Diploma in Financial Planning is a prestigious qualification aimed at those who wish to develop their financial planning knowledge and skills to the highest international standards. This Graduate Diploma in Financial Planning also meets the main educational requirements for those who wish to apply for the prestigious, internationally recognised Certified Financial Planner™ or CFP® certification.

Developing outstanding professionals

Tax is a dynamic and fast-paced career. The constantly evolving nature of tax legislation in Ireland, the EU and internationally means that the legal, taxation and commercial implications of a transaction are changing almost every day. Upskilling is key to career success. The Irish Tax Institute's professional development programme provides wide-ranging continuing professional development, appropriate advice, specialist seminars and other support services for members. This ensures that our members remain professionally competent throughout their working lives. The Irish Tax Institute also produces a comprehensive suite of taxation publications covering the full range of tax topics.

The leading authority on tax

The Irish Tax Institute is a member-focused and responsive organisation, dedicated to anticipating and providing solutions for AITI Registered Tax Consultants. We are the only professional body in Ireland solely focused on tax. Our members are actively involved in developing and advancing research on taxation, economic and social policy through our nationwide branch network and comprehensive committee structure. As members of the Confédération Fiscale Européenne, we monitor and influence legislation and tax policy developments in the EU and internationally.

About The AITI Registered Tax Consultant Qualification

The AITI qualification is Ireland's leading taxation qualification and is held by the majority of Ireland's most experienced tax consultants, many of whom are involved in delivering the AITI Registered Tax Consultant programme. The qualification has been established for over 30 years and the many AITI Registered Tax Consultants working throughout the public and private sectors are testament to the prestige of the qualification and the calibre of its graduates.

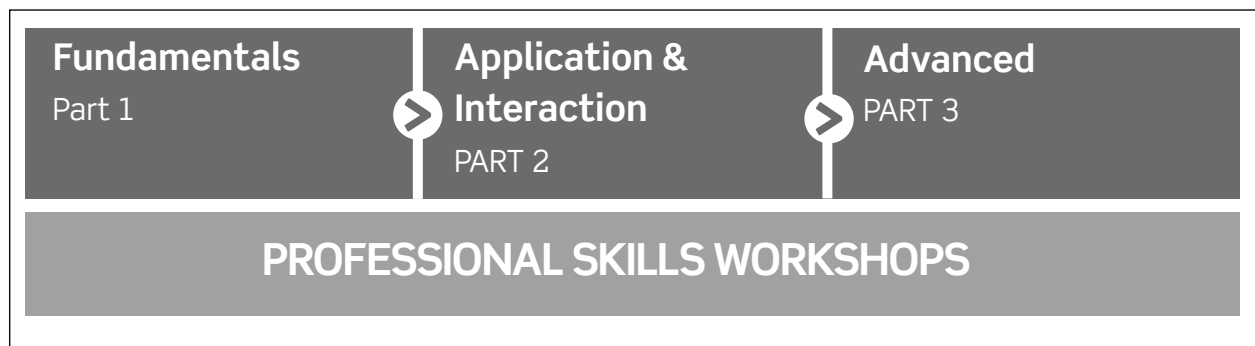
Students gain a deep insight into how our tax laws are formed and how these laws are applied to key commercial transactions and acquire the professional skills required of an outstanding tax consultant. They learn about the relevant corporate, legal and accounting issues which underpin, broaden and enhance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

The AITI Registered Tax Consultant qualification is the pre-eminent qualification for tax consultants in Ireland. The qualification is dedicated to providing students with the skills necessary to become an AITI Registered Tax Consultant who can provide technically correct and commercially sound tax advice.

Tax is an ever-changing and ever-increasing body of legislation, precedents and practice. The AITI Registered Tax Consultant programme provides the vital competency of "learning to learn" so AITI Registered Tax Consultants can keep abreast of relevant developments throughout their career.

The AITI Registered Tax Consultant programme offers blended learning consisting of weekend lectures, small group Professional Skills Workshops, e-learning, assignments and continuous assessment. Students on a course are provided with comprehensive course materials including manuals for each subject, past papers and tax legislation. They have access to Student TaxFind and the students' area of the website through which they will be kept up to date regarding the course. They also receive electronic publications such as TaxFax, Tax Relay and *Irish Tax Review*.

The AITI Registered Tax Consultant programme is a progressive three-part programme during which students will acquire the skills and competencies needed to provide commercially focused and technically sound taxation advice. The AITI Registered Tax Consultant 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 AITI Registered Tax Consultant programme takes an over-arching look at all tax heads, building from the fundamental 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.

You will study

Income Tax Fundamentals

Capital Gains Tax Fundamentals

Financial Reporting & Tax Accounting Fundamentals

Law Fundamentals

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 tax payers on their tax issues. 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.

You will study

Personal Taxes: Application & Interaction

Business Taxes: Application & Interaction

Indirect Taxes: Application & Interaction

Capital Taxes: Application & Interaction

Advanced – Part 3

Students focus on providing comprehensive advice across all tax heads, while understanding the related legal and accounting issues. Students 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 the impact of Revenue powers, Revenue audits and mandatory reporting.

You will study

Advanced Personal Taxes

Advanced Business Taxes

Advanced Indirect Taxes

Professional Advice, Tax Audits & Ethics

Professional Skills Workshops

AITI Registered Tax Consultants 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. These essential skills – to research, evaluate, conclude advice, communicate and implement – are developed in the Professional Skills Workshops.

The skills developed through these workshops will specifically be examined through Home Assignments throughout the AITI Registered Tax Consultant programme. These skills are also key to performing well in the end-of-course examinations.

The Professional Skills Workshops are delivered through small interactive tutorial groups across the AITI Registered Tax Consultant programme.

Throughout the AITI Registered Tax Consultant 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 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
- > Succession planning – passing wealth to the next generation

THE TAX AND LEGAL CONSEQUENCES OF FINANCIAL TRANSACTIONS

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

THE TAX AND LEGAL CONSEQUENCES OF EVERYDAY ISSUES

- > Employment, trade, professional and partnership income
- > Determining whether someone is employed or self-employment
- > 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
- > Transactions between companies and their shareholders, such as dividends

For full details please consult the AITI Registered Tax Consultant Syllabus 2011/2012 which is available to download from the website at www.taxinstitute.ie/education.

Key Features of the AITI Registered Tax Consultant Programme

The AITI Registered Tax Consultant qualification is the **most prestigious** and widely recognised tax qualification in Ireland today. The programme has been designed and is delivered and assessed in keeping with best practice in professional education. Key features include:

- › A fully integrated and comprehensive syllabus which highlights the integration and **interaction of taxes** and 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 covers the requisite accounting and law to support that knowledge. AITI Registered Tax Consultants are ready for the commercial world and have skills to apply that knowledge in the workplace
- › A fully integrated **blended learning** approach in keeping with best practice in professional education
- › **Winter and summer courses** to 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 AITI Registered Tax Consultant in one year (where they complete the winter and summer courses)
- › Professional Skills have been embedded in the AITI Registered Tax Consultant programme through the **Professional Skills Workshops** and related home assignments

In small groups, working through real life commercial case studies, students develop the skill of:

- Identifying what advice is being sought
 - Identifying tax and non tax issues
 - Researching the issues
 - Documenting research
 - Translating that research effectively into a letter of advice
 - Communicating with Revenue
 - Preparing implementation plans
- › Bespoke **manuals** for each subject written and edited by leading tax specialists with input from educational experts which map to the AITI Registered Tax Consultant syllabus, incorporating each subject's learning objectives in each chapter, as well as tasks to test understanding of the material covered and directions for further reading
 - › Access to **Student TaxFind** which contains a wealth of information including all student manuals and legislation titles.
 - › **E-learning modules** which can be accessed at any time to complement course materials and lectures
 - › **Continuous assessment** which comprises Interim Examinations and Home Assignments
 - › Focused and **intensive revision courses** prior to examination sittings are an integral part of the AITI Registered Tax Consultant programme
 - › **Flexible payment options** are available for fees

An expert faculty

The AITI Registered Tax Consultant 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 AITI Registered Tax Consultants to ensure that our continuous assessment and examination programmes are relevant and fair, yet challenging.

Entry Requirements

If you hold a Level 8 qualification

Applicants for the AITI Registered Tax Consultant 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. Please do not send in originals.

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 AITI Registered Tax Consultant qualification
 - how completion of the AITI Registered Tax Consultant qualification will benefit your career
 - why you think you will be able to successfully complete the course
- > A two-page resume detailing relevant professional experience and education to date
- > Any other supporting documentation that you feel is relevant to your application (e.g. supporting letter from your employer or suitable referee, evidence of training courses undertaken, relevant voluntary work, etc)

Applications should be submitted to 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 6.1 (see page 35).

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 Manager of Professional Education.

Exemptions

The Irish Tax Institute may grant exemptions from certain subjects where applicants have successfully completed other level 8 or 9 examinations. A list of recognised exemptions is set out on pages 16-19.

You must ensure that you have received confirmation of exemptions granted prior to registering for continuous assessment and examinations. You will not be registered for continuous assessment and examinations or be issued with your examination number until you have received notification of your exemption.

Exemption Application Deadline

- > Deadline for summer examinations: 2 December 2011
- > Deadline for autumn examinations: 11 May 2012

Applications received after this date will subject to a late fee of €50.

Applicants should refer to page 14 regarding entry requirements.

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 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.

If your qualification is not listed please see page 19.

List of Exemptions

Part 1	Income Tax Fundamentals	Capital Gains Tax Fundamentals	Financial Reporting & Tax Accounting Fundamentals	Law Fundamentals
Group 1	Exempt	Exempt	Exempt	Exempt
Group 2	Exempt	-	Exempt	Exempt
Group 3	-	-	Exempt	Exempt
Group 4	-	-	-	Exempt
Group 5	-	-	Exempt	-
Group 6	Exempt	-	-	-

Professional Qualifications

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 (Paper 6) 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
Qualified Solicitors and Barristers	Group 4

Levels 8 and 9 - National Framework of Qualifications

UNIVERSITY/COLLEGE	QUALIFICATION	EXEMPTION
Athlone Institute of Technology	Master of Arts in Accounting	Group 1
	Bachelor of Business Studies	Group 3
	Bachelor of Arts (Hons) in Accounting	Group 3
Carlow Institute of Technology	Bachelor of Accounting	Group 5
Dublin Business School	Bachelor of Arts (Hons) Accounting & Finance	Group 5
Dublin City University	Master of Business Studies in Accounting	Group 1
	Professional Diploma in Accounting	Group 1
	Bachelors 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
Dublin Institute of Technology	Master of Science in Accounting and Finance	Group 1
	Postgraduate Diploma in Accounting	Group 3
	Bachelor of Science (Management)	Group 2
	Bachelor of Science in Accounting and Finance	Group 3
	Bachelor of Science (Hons) in Business & Legal Studies	Group 4
Dundalk Institute of Technology	Bachelor of Arts (Honours) in Accounting and Finance	Group 3
Galway-Mayo Institute of Technology	Bachelor of Business Studies (Accounting)	Group 2
	Baitsiléirí Ealaíoní nGnó agus Cumarsáid	Group 2
Griffith College Dublin	Bachelor of Arts (Hons) in Business and Law	Group 4
Letterkenny Institute of Technology	Master of Arts in Accounting	Group 1
	Bachelor of Business Studies (Accounting)	Group 2
	Bachelor of Arts in Legal Studies with Taxation	Group 4
Limerick Institute of Technology	Bachelor of Business in Law and Taxation	Group 1
	Bachelor of Business Studies in Accounting and Finance	Group 3
National College of Ireland	Bachelor of Arts in Accounting and Human Resource Management (Accounting Stream)	Group 2
	Bachelor of Arts in Accounting and Human Resource Management (Human Resources Stream)	Group 3

UNIVERSITY/COLLEGE	QUALIFICATION	EXEMPTION
NUI Galway	Master of Accounting	Group 1
	Master of Business Administration	Group 3
	Bachelor of Commerce (successfully completed both tax papers)	Group 2
	Bachelor of Commerce (International) (successfully completed both tax papers)	Group 2
	Bachelor of Commerce and Accounting	Group 2
	Bachelor of Commerce Part-time	Group 3
	Bachelor of Commerce (who has not completed both tax papers)	Group 3
	Bachelor of Commerce (International) (who has not completed both tax papers)	Group 3
	Bachelor of Corporate Law	Group 3
	Higher Diploma in Business Studies	Group 5
NUI Maynooth	Master of Accounting	Group 1
	Bachelor of Arts in Finance and Accounting	Group 3
	Bachelor of Arts in Finance and Economics	Group 5
	Higher Diploma in Finance	Group 5
Sligo Institute of Technology	Bachelor of Business Studies (Honours)	Group 5
	Bachelor of Business in Accounting	Group 3
Tallaght Institute of Technology	Bachelor of Business Studies (Hons) (Accounting)	Group 2
Tralee Institute of Technology	Bachelor of Business Studies	Group 3
Trinity College Dublin	Bachelor of Business Studies (BESS Legal Stream)	Group 3
University College Cork	Bachelor of Science (Accountancy)	Group 3
	Bachelor of Commerce (Accountancy Stream)	Group 3
University College Dublin	Master of Accounting	Group 1
	Bachelor of Commerce (Accountancy) (who has successfully completed Taxation I and Taxation II)	Group 2
	Bachelor of Commerce (Management) (who has successfully completed Taxation I and Taxation II)	Group 2
	Bachelor of Business and Law (who has successfully completed Taxation I and Taxation II)	Group 2
	Bachelor of Commerce (Accountancy Stream)	Group 3
	Bachelor of Commerce (Management Stream)	Group 3
	Bachelor of Business and Law	Group 3

UNIVERSITY/COLLEGE	QUALIFICATION	EXEMPTION
University of Limerick	Bachelor of Arts in Applied Taxation	Group 1
	Bachelor of Business Studies (Accounting and Finance)	Group 2
	Bachelor of Arts in Law and Accounting	Group 2
	Bachelor of Law and European Studies	Group 4
Waterford Institute of Technology	Master of Business Studies in Accounting	Group 1
	Bachelor of Arts in Financial Services	Group 3
	Bachelor of Arts (Hons) in Business Management with Law	Group 3
	Bachelor of Business (Hons) (Accountancy Stream)	Group 3
	Bachelor of Arts (Hons) in Accounting	Group 3
	Bachelor of Business Studies (Accountancy Stream)	Group 3
	Bachelor of Arts in Business and Legal Studies	Group 4
	Bachelor of Arts (Hons) in Finance and Investment	Group 5

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.

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 submit an application 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 subjects.
- The syllabus and examination papers **must** be cross-referenced to the Part 1 syllabus for which the exemption is being sought.

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 subjects 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 Manager of Professional Education 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 e-mail of exemptions granted.

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

Fees

All student members are required to pay their student subscription of €235 annually. The student subscription year runs from 1 October to 30 September. Students must retain his/her student membership status and pay all related student subscriptions during any break taken within the provisions of Student Regulation 8.10 (see page 36), during any year in which examinations are not undertaken and when repeating examinations.

Students must ensure that the payment of their subscription is up to date. Student subscriptions are due on 1 October 2011.

There is one simple fee structure for the academic year 2011/2012, which covers course fees including, all relevant student manuals, relevant tax legislation, attendance at lectures, Professional Skills Workshops, a revision course prior to examinations and access to Student TaxFind, as well as examination fees:

	All 4 Subjects	Cost Per Subject
PART 1	€1,615	€500
PART 2	€1,715	€550
PART 3	€2,200	€755

The above fees **do not** include the student subscription or postage and package.

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. There is a €50 fee for each monthly direct debit that fails.

Repeat students

Students must ensure that the payment of their subscription is up to date. Student subscriptions are due annually on 1 October.

Students who are repeating a course of lectures are entitled to a discount on fees. The fees cover, all relevant student manuals, relevant tax legislation, attendance at lectures, Professional Skills Workshops, a revision course prior to examinations and access to Student TaxFind, as well as examination fees:

	All 4 Subjects	Cost Per Subject
PART 1	€1,175	€360
PART 2	€1,250	€400
PART 3	€1,600	€515

The above fees **do not** include the student subscription or postage and package.

Repeating examinations only

Students who do not wish to repeat a course of lectures may choose to repeat an examination only. Students who choose to repeat an examination only are advised to purchase up-to-date legislation, manuals and Student TaxFind. In addition to the annual student subscription of €235 the examination fees are:

	All 4 Examinations	Cost Per Examination
PART 1	€305	€85
PART 2	€330	€95
PART 3	€350	€105

A late examination registration fee of €50 will arise for students who register after 2 December 2011 in respect of the summer examinations and after 11 May 2012 in respect of the autumn examinations.

Postage and Package

Within the Republic of Ireland – €12.

Outside Republic of Ireland – Contact us for cost details.

Refund of fees

If you decide not to pursue the course and request a refund of course fees prior to having received any of the materials and before the course commences, the Irish Tax Institute will refund the fee, less a 20% administration charge. All requests for refunds must be made in writing.

Please note that, apart from the previous limited exception, 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.

Change of examination sitting

If you decide to change your selected examination sitting after your examination number has been issued for the Continuous Assessment or end-of-course examination a €50 charge is payable. This charge arises where you change the timing of the examinations, or where you change your examination venue, for example, changing from Limerick to Dublin. An application form must be completed and a fee paid before any change is made.

Direct debit failure

There is a €50 fee for each monthly direct debit that fails.

Associates

A registration fee of €170 is payable by each person upon first becoming 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 the 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.

How to Register

Please go to www.taxinstitute.ie/education and register online.

New students

- › Read this AITI Registered Tax Consultant Student Handbook **in detail** prior to registration and review the Student Regulations contained within
- › Fill in **personal details** on the online registration form
- › Fill in **qualification** history and provide an official Level 8 transcript as proof of eligibility to register for the AITI Registered Tax Consultant programme
- › Apply for **exemptions** (where relevant) and provide an official transcript as proof of entitlement to exemptions
- › Apply for the relevant **course**, selecting venue as appropriate
- › The AITI Registered Tax Consultant programme is **not** a modular programme, and students must register for and sit examinations in all relevant subjects at each Part
- › Provide a **day-time address and contact number** for delivery of course materials
- › Indicate which continuous assessment and examination **sitting** you intend to present for (summer 2012 or autumn 2012) and at which venue. If you decide to change your selected examination sitting after your examination number has been issued for the Continuous Assessment or end-of-course examination a €50 charge is payable. This charge arises where you change the timing of the examinations, or where you change your examination venue
- › **Check** all details are correct before submitting the online registration application
- › Pay **fees** by credit card, cheque or direct debit mandate (laser cards are not accepted)
- › For more information on fees and the flexible payment options available please see page 21

In order to complete your registration you must return your signed registration document, proof of payment and official transcript of results. Your registration will be confirmed on receipt of this material.

Existing students

- › Familiarise yourself with all the **new and transitional Student Regulations** (see pages 32-49)
- › **Log in** with your existing username and password
- › **Update** all personal or professional details that may have changed
- › Check your **exemptions** position (**if relevant**)
- › Apply for the relevant **course**, selecting venue as appropriate
- › Indicate which continuous assessment and examination **sitting** you intend to present for (summer 2012 or autumn 2012) and at which venue. If you decide to change your selected examination sitting after your examination number has been issued for the Continuous Assessment or end-of-course examination a €50 charge is payable. This charge arises where you change the timing of the examinations, or where you change your examination venue
- › Provide a **day-time address and contact number** for delivery of course materials
- › **Check** all details are correct before submitting the online registration application
- › Pay **fees** by credit card, cheque or direct debit mandate (laser cards are not accepted)
- › For more information on fees and the flexible payment options available please see page 21

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

You must register for your continuous assessment and examinations by the relevant closing date (see pages 4-5 for the key dates). Applications for exemptions with proof of entitlement must also be submitted before this deadline. Registrations received after this date will be subject to a late fee of €50.

If you are a continuing student you must be aware of the transitional arrangements prior to registering for your examinations. See the Transitional Rules in Appendix 2 (pages 46-47) and the Frequently Asked Questions in Appendix 3 (pages 48-50).

Venues and Timetables

Lecture Venues

The AITI Registered Tax Consultant programme is run twice each year to offer even greater flexibility for students and their employer in planning study and exam leave. The winter course runs from October to March/April, while the summer course runs (in Dublin only) from April to August.

Courses (subject to demand) are offered by the Irish Tax Institute in the following venues:

Dublin: National College of Ireland, Mayor Street, Dublin 1

Cork: University College Cork, College Road, Cork

Limerick: Mary Immaculate College, South Circular Road, Limerick

Athlone: Sheraton Hotel, Gleeson Street, Athlone / Radisson Hotel, Northgate Street, Athlone

Part 1: Winter Timetable 2011/2012

Saturday 8 October	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Income Tax Fundamentals Capital Gains Tax Fundamentals
Sunday 9 October	10 a.m. – 2 p.m. 3 p.m. – 5 p.m.	Financial Reporting and Tax Accounting Fundamentals Professional Skills Workshop
Saturday 5 November	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Capital Gains Tax Fundamentals Income Tax Fundamentals
Saturday 19 November	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Law Fundamentals Financial Reporting and Tax Accounting Fundamentals
Sunday 20 November	10 a.m. – 2 p.m. 3 p.m. – 5 p.m.	Income Tax Fundamentals Professional Skills Workshop
Saturday 3 December	10 a.m. – 12 p.m. 1 p.m. – 5 p.m.	Professional Skills Workshop Capital Gains Tax Fundamentals
Sunday 4 December	10 a.m. – 2 p.m. 3 p.m. – 6 p.m.	Financial Reporting and Tax Accounting Fundamentals Law Fundamentals*
Tuesday 3 January		Home Assignment Due
Saturday 7 January	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Capital Gains Tax Fundamentals Income Tax Fundamentals
Sunday 15 January	10 a.m. – 2 p.m. 3 p.m. – 6 p.m.	Financial Reporting and Tax Accounting Fundamentals Law Fundamentals*
Saturday 28 January		Interim Examination
Saturday 4 February	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Financial Reporting and Tax Accounting Fundamentals Law Fundamentals
Sunday 5 February	10 a.m. – 2 p.m. 3 p.m. – 5 p.m.	Income Tax Fundamentals Capital Gains Tax Fundamentals
Saturday 18 February	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Capital Gains Tax Fundamentals Income Tax Fundamentals
Saturday 3 March	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Financial Reporting and Tax Accounting Fundamentals Law Fundamentals*
Saturday 24 March	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Revision: Law Fundamentals Revision: Financial Reporting and Tax Accounting Fundamentals
Sunday 25 March	10 a.m. – 2 p.m. 2.30 p.m. – 6.30 p.m.	Revision: Income Tax Fundamentals Revision: Capital Gains Tax Fundamentals
16-20 April		Part 1 Examinations

* These may be delivered as on-line lectures which students could complete in their own time.

This is an indicative timetable, which shows the dates of lectures and the number of hours per subject. Please note that this timetable is subject to change and changes will be posted on the students' area of the website.

It is the responsibility of each student to regularly check the students' area of the website for any amendments to this timetable as individual notification of any such changes will not be made.

Attendance at the Professional Skills Workshops is essential and is directly linked to the Home Assignment, which is worth 15% of Income Tax Fundamentals.

Part 2: Winter Timetable – 2011/2012

Saturday 15 October	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Personal Taxes - Application & Interaction Business Taxes - Application & Interaction
Saturday 5 November	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Capital Taxes - Application & Interaction Indirect Taxes – Application & Interaction
Sunday 20 November	10 a.m. – 2 p.m. 2.30 p.m. – 6.30 p.m.	Capital Taxes – Application & Interaction Business Taxes – Application & Interaction
Saturday 26 November	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Business Taxes - Application & Interaction Indirect Taxes - Application & Interaction
Sunday 27 November	10 a.m. – 2 p.m. 3 p.m. – 6 p.m.	Personal Taxes - Application & Interaction Professional Skills Workshop
Sunday 4 December	10 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Professional Skills Workshop Personal Taxes - Application & Interaction
Sunday 11 December	10 a.m. – 2 p.m. 3 p.m. – 6 p.m.	Indirect Taxes - Application & Interaction Personal Taxes - Application & Interaction
Tuesday 3 January		Home Assignment Due
Saturday 7 January	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Business Taxes - Application & Interaction Capital Taxes - Application & Interaction
Saturday 28 January		Interim Examination
Saturday 4 February	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Personal Taxes - Application & Interaction Capital Taxes - Application & Interaction
Sunday 5 February	10 a.m. – 2 p.m.	Business Taxes - Application & Interaction
Saturday 18 February	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Indirect Taxes - Application & Interaction Personal Taxes - Application & Interaction
Sunday 4 March	10 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Indirect Taxes – Application & Interaction Capital Taxes – Application & Interaction
Saturday 10 March	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Business Taxes – Application & Interaction Indirect Taxes – Application & Interaction
Saturday 24 March	9 a.m. – 1 p.m. 2 p.m. – 6 p.m.	Revision: Personal Taxes - Application & Interaction Revision: Indirect Taxes - Application & Interaction
Sunday 25 March	10 a.m. – 2 p.m. 2.30 p.m. – 6.30 p.m.	Revision: Capital Taxes - Application & Interaction Revision: Business Taxes - Application & Interaction
16-20 April		Part 2 Examinations

This is an indicative timetable, which shows the dates of lectures and the number of hours per subject. Please note that this timetable is subject to change and changes will be posted on the students' area of the website.

Stamp Duty forms part of Capital Taxes – Application & Interaction subject and will be delivered as an e-learning module.

It is the responsibility of each student to regularly check the students' area of the website for any amendments to this timetable as individual notification of any such changes will not be made.

Attendance at the Professional Skills Workshops is essential and is directly linked to the Home Assignment, which is worth 15% of Personal Taxes – Application & Interaction.

Part 3: Winter Timetable – 2011/2012

Saturday 22 October	9 a.m. – 1 p.m.	Advanced Business Taxes
	2 p.m. – 6 p.m.	Advanced Personal Taxes
Sunday 6 November	10 a.m. – 2 p.m.	Advanced Personal Taxes
	2.30 p.m. – 6.30 p.m.	Advanced Business Taxes
Sunday 27 November	10 a.m. – 1 p.m.	Professional Skills Workshop
	2 p.m. – 6 p.m.	Advanced Business Taxes
Saturday 3 December	9 a.m. – 1 p.m.	Advanced Indirect Taxes
	2 p.m. – 6 p.m.	Advanced Personal Taxes
Sunday 4 December	10 a.m. – 2 p.m.	Advanced Business Taxes
	3 p.m. – 6 p.m.	Professional Skills Workshop
Saturday 10 December	9 a.m. – 1 p.m.	Professional Advice, Tax Audits & Ethics
	2 p.m. – 6 p.m.	Advanced Indirect Taxes
Tuesday 3 January		Home Assignment Due
Sunday 8 January	10 a.m. – 2 p.m.	Advanced Personal Taxes
	3 p.m. – 6 p.m.	Professional Advice, Tax Audit & Ethics
Saturday 28 January		Interim Examination
Sunday 12 February	10 a.m. – 2 p.m.	Advanced Personal Taxes
	2.30 p.m. – 6.30 p.m.	Advanced Indirect Taxes
Saturday 25 February	9 a.m. – 1 p.m.	Advanced Business Taxes
	2 p.m. – 6 p.m.	Professional Advice, Tax Audits & Ethics
Saturday 3 March	9 a.m. – 1 p.m.	Professional Advice, Tax Audits & Ethics
	2 p.m. – 6 p.m.	Advanced Business Taxes
Sunday 11 March	10 a.m. – 1 p.m.	Professional Advice, Tax Audits & Ethics
	2 p.m. – 6 p.m.	Advanced Indirect Taxes
Saturday 31 March	9 a.m. – 1 p.m.	Advanced Indirect Taxes
	2 p.m. – 6 p.m.	Professional Advice, Tax Audits & Ethics
Sunday 1 April	10 a.m. – 2 p.m.	Advanced Personal Taxes
Saturday 14 April	9 a.m. – 1 p.m.	Revision: Advanced Business Taxes
	2 p.m. – 6 p.m.	Revision: Advanced Personal Taxes
Sunday 15 April	10 a.m. – 2 p.m.	Revision: Advanced Indirect Taxes
	2.30 p.m. – 6.30 p.m.	Revision: Professional Advice, Tax Audits & Ethics
14 - 18 May		Part 3 Examinations

This is an indicative timetable, which shows the dates of lectures and the number of hours per subject. Please note that this timetable is subject to change and changes will be posted on the students' area of the website.

It is the responsibility of each student to regularly check the students' area of the website for any amendments to this timetable as individual notification of any such changes will not be made.

Attendance at the Professional Skills Workshops is essential and is directly linked to the Home Assignment, which is worth 15% of Advanced Business Taxes.

Examination Venues and Timetable

Examinations will be held in Dublin, Cork, Limerick and Athlone. All examination venues are subject to confirmation and demand. Please check our website for further details. The venue you have been assigned to is confirmed by e-mail in an examination notification, which will be issued approximately two weeks before the Interim Examinations and Examinations at all Parts.

EXAMINATION TIMETABLE

EXAMINATIONS		SUMMER
Part 1		
Monday 16 April 2012	9.30 a.m. – 12.30 p.m.	Income Tax Fundamentals
Tuesday 17 April 2012	9.30 a.m. – 12.30 p.m.	Capital Gains Tax Fundamentals
Thursday 19 April 2012	9.30 a.m. – 12.30 p.m.	Financial Reporting & Tax Accounting Fundamentals
Friday 20 April 2012	9.30 a.m. – 12.30 p.m.	Law Fundamentals
Part 2		
Monday 16 April 2012	2.30 p.m. – 5.30 p.m.	Personal Taxes – Application & Interaction
Tuesday 17 April 2012	2.30 p.m. – 5.30 p.m.	Business Taxes – Application & Interaction
Thursday 19 April 2012	2.30 p.m. – 5.30 p.m.	Indirect Taxes – Application & Interaction
Friday 20 April 2012	2.30 p.m. – 5.30 p.m.	Capital Taxes – Application & Interaction
Part 3		
Monday 14 May 2012	9.30 a.m. – 1.15 p.m.*	Advanced Personal Taxes
Tuesday 15 May 2012	2.00 p.m. – 5.45 p.m.*	Advanced Business Taxes
Thursday 17 May 2012	9.30 a.m. – 1.15 p.m.*	Advanced Indirect Taxes
Friday 18 May 2012	2.00 p.m. – 5.45 p.m.*	Professional Advice, Tax Audits & Ethics

EXAMINATIONS		AUTUMN
Part 1		
Monday 13 August 2012	9.30 a.m. – 12.30 p.m.	Income Tax Fundamentals
Tuesday 14 August 2012	9.30 a.m. – 12.30 p.m.	Capital Gains Tax Fundamentals
Thursday 16 August 2012	9.30 a.m. – 12.30 p.m.	Financial Reporting & Tax Accounting Fundamentals
Friday 17 August 2012	9.30 a.m. – 12.30 p.m.	Law Fundamentals
Part 2		
Monday 13 August 2012	2.30 p.m. – 5.30 p.m.	Personal Taxes – Application & Interaction
Tuesday 14 August 2012	2.30 p.m. – 5.30 p.m.	Business Taxes – Application & Interaction
Thursday 16 August 2012	2.30 p.m. – 5.30 p.m.	Indirect Taxes – Application & Interaction
Friday 17 August 2012	2.30 p.m. – 5.30 p.m.	Capital Taxes – Application & Interaction
Part 3		
Monday 27 August 2012	9.30 a.m. – 1.15 p.m.*	Advanced Personal Taxes
Tuesday 28 August 2012	2.00 p.m. – 5.45 p.m.*	Advanced Business Taxes
Thursday 30 August 2012	9.30 a.m. – 1.15 p.m.*	Advanced Indirect Taxes
Friday 31 August 2012	2.00 p.m. – 5.45 p.m.*	Professional Advice, Tax Audits & Ethics

*The Part 3 examinations are 3.5 hours long with 15 minutes reading time at the start of the examination.

Course Materials

Course materials are provided as follows:

- > Dedicated student manual prepared for each subject
- > Past papers, with model solutions which have been annotated to reflect subsequent Finance Acts, and examiners' reports
- > Relevant tax legislation for each Part
- > Professional Skills Workshop materials
- > Slides used by lecturers

Student TaxFind

- > A comprehensive online tax research database is provided to students.
- > This study aid contains a wealth of additional reference material and is an integral element of the AITI Registered Tax Consultant course materials.
- > Student TaxFind includes:
 - Manuals for all subjects at Parts 1, 2 and 3
 - Past papers for all subjects
 - Legislation
 - Irish Tax Institute commentary books
 - *Irish Tax Review*

You will also receive:

- > *TaxFax*, the Irish Tax Institute's weekly information service on the latest tax news, tax cases, tax publications, Irish Tax Institute representations, Revenue legislation and forthcoming tax deadlines
- > *Tax Relay* a regular round-up of tax technical and Revenue developments, the Irish Tax Institute's branch activities and the professional affairs agenda.
- > Student news

AITI Registered Tax Consultant manuals are produced for use by the student in conjunction with the courses offered by the Irish Tax Institute. Various Irish Tax Institute publications, other than the AITI Registered Tax Consultant manuals, are provided to students attending courses. These publications should be used by students to complement the AITI Registered Tax Consultant manuals and may also be used by students at their place of work.

Delivery of course materials

Every effort will be made to deliver course materials within two weeks of processing a complete application. However, deliveries will not commence before the third week in September. 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 Part. To facilitate this a full list of course materials, relevant to each Part, is available from www.taxinstitute.ie/education.

Assessment

Students will be required to complete Home Assignments, Interim Examinations and final examinations at all Parts.

Continuous Assessment

Students will be expected to complete continuous assessment in a number of specific subjects at each Part (see below). Continuous assessment will carry marks towards the final examinations and will comprise Home Assignments and Interim Examinations.

- **Interim Examinations**

Interim Examinations will take place on 28 January 2012 and 30 June 2012.

- **Home Assignments**

Students must complete Home Assignments in certain subjects during the academic year which will carry marks towards the final examination. These assignments will assess the key skills acquired in the Professional Skills Workshops.

Examinations

Students must complete the relevant examinations at all Parts.

AITI REGISTERED TAX CONSULTANT PROGRAMME	Fundamentals PART 1	Application & Interaction PART 2	Advanced PART 3
	Income Tax Fundamentals Exam 85% Home Assignment 15%	Personal Taxes Application & Interaction Exam 85% Home Assignment 15%	Advanced Personal Taxes Exam 85% Interim Exam 15%
	Financial Reporting & Tax Accounting Fundamentals Exam 100%	Business Taxes Application & Interaction Exam 85% Interim Exam 15%	Advanced Business Taxes Exam 85% Home Assignment 15%
	Law Fundamentals Exam 100%	Indirect Taxes Application & Interaction Exam 100%	Advanced Indirect Taxes Exam 100%
	Capital Gains Tax Fundamentals Exam 85% Interim Exam 15%	Capital Taxes Application & Interaction Exam 100%	Professional Advice, Tax Audits & Ethics Exam 100%
	Professional Skills Workshop	Professional Skills Workshop	Professional Skills Workshop

Student Services

The Irish Tax Institute offers a wide range of services to assist students.

- > A dedicated team of Education Coordinators
- > A secure area of our website, www.taxinstitute.ie/education, with the following valuable information:
 - Timetables
 - Online lectures
 - Important announcements
 - Special online student orientation and examination sessions
- > A panel of AITI Registered Tax Consultants is available to give grinds to students (details are available on the students' area of the website)
- > AITI Registered Tax Consultant students are eligible for Student Travelcards (details are available on the students' area of the website)

Student News

- > Students will also receive Student News, a dedicated electronic news service especially designed for AITI Registered Tax Consultant students. Containing important notifications, articles of interest and student information relating to courses and exams, this e-zine is vital reading for all students.

Internet access is vital as students are expected to visit the students' area of the Irish Tax Institute website regularly to:

- > View e-learning lectures and tutorials online
- > Obtain examination results online
- > Download relevant case studies and the home assignment
- > Update personal details online
- > Access lecture notes
- > Check timetables

On first registering students will be issued with a student number and password to log into the students' area of the Irish Tax Institute website.

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

It is important to access the students' area of the Irish Tax Institute website regularly, or students risk missing important information.

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

Feedback

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

If students have a query or would like to discuss any aspect of the AITI Registered Tax Consultant programme or examinations, please do not hesitate to contact the Institute's Education team (see page 2).

Student Regulations 2011/12

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Regulations

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.

“Assessments” shall refer to the end of course examinations together with any relevant continuous assessment for a Subject in an academic year.

“Autumn sitting” shall mean the end of course examinations which take place in August / September along with the continuous assessment in either January or June/July in the same academic year.

“Continuous assessments” shall mean home assignments or interim examinations or any other form of continuous assessment, as appropriate from time to time and as indicated on the syllabus for each Subject 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 September for Part 3.

“Examinations” shall refer to assessments which take place in exam hall conditions under the supervision of an invigilator. These may also be referred to as **“Invigilated Assessments”**.

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

“Home Assignments” shall refer to assessments which do not take place in exam hall conditions and are not under the supervision of an invigilator. These may also be referred to as **“Non Invigilated Assessments”**.

“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 e-mailed to the e-mail address which a student has registered with us, posted to an address the student has registered with us, or sent by fax to a number the student has registered with us. In the context of written notice issuing to the Irish Tax Institute it shall mean a notice e-mailed to **students@taxinstitute.ie** or post sent to the Irish Tax Institute’s registered office being: South Block, Longboat Quay, Grand Canal Harbour, Dublin 2, Ireland.

“Part” shall mean one of the three Parts which make up the AITI Registered Tax Consultant programme: Part 1, Part 2 and Part 3. Each Part contains four Subjects.

“Personation” for the purposes of these regulations shall mean a student engaging, involving or allowing another person to contribute towards the content or structure of the work on the student’s behalf.

“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

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

“Summer sitting” shall mean the end of course examinations which take place in April / May along with the January continuous assessment in the same academic year.

“Required Assessments” In certain cases students may be exempt from subjects or may have achieved a pass mark in a previous 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.

2 Information subject to change

- 2.1 The information in this handbook is accurate at the time of going to print. However, the Irish Tax Institute reserves the right to change the information contained in this handbook, including the structure of the course and/or examinations, the timetables or the regulations. All changes will be posted on the students’ area of the Irish Tax Institute website **www.taxinstitute.ie/education**.
- 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 AITI Registered Tax Consultant examinations and all other related matters. Such regulations are contained in this booklet and may be amended, altered, revoked or replaced from time to time by Council. The regulations in force for the time being are deemed to be incorporated into and form part of the bye-laws of the Irish Tax Institute.
- 3.2 A sub-committee of Council, the Education Committee, has responsibility for the Irish Tax Institute’s educational function. The Education team undertakes the day-to-day management of the AITI Registered Tax Consultant 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 AITI Registered Tax Consultant programme, including the course and all examinations.
- 3.4 The Council 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**. Failure to comply with the Code shall render a student liable to disciplinary action. The Irish Tax Institute’s Recommended Best Practice Guidelines provide guidance on how to abide by the Code.
- 3.6 All student members are bound by the regulations set out in this handbook and by all decisions taken by the Irish Tax Institute’s Education Committee.
- 3.7 In order to be admitted as an Associate of the Irish Tax Institute and use the designation AITI Registered Tax Consultant, it is necessary to pass the Irish Tax Institute’s final AITI Registered Tax Consultant examination (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

- 4.1 Where a student’s course fees and/or examination fees are being paid by a student’s employer who is the employer at the time of payment (“payor”), the payor may request confirmation from the Irish Tax Institute that the student is attending their lectures and may request a student’s Assessment results. Students are advised that, where this information is requested by the payor, the Irish Tax Institute, in accordance with our data protection notice, will advise the payor of their attendance record and continuous assessment and examination results once these are available. If a student is found to have committed plagiarism or personation under Regulation 13.5 this shall be advised to the payor.

5 Special consideration

- 5.1 The Institute will endeavour to accommodate students with disabilities or special learning needs (for example in examinations through the provision of extra time, use of a scribe or reader, enlarged text on question papers etc). Medical documentation will be required in support of any application for special arrangements and must be submitted at least one month prior to the relevant course or examination. Where a student has a specific medical condition that may require emergency medical attention, they are also asked to notify their Education Coordinator in advance of commencing the course and the Examinations Coordinator in advance of the examinations.

6 Appeals

- 6.1 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
 - > Deferrals of courses and Assessments
 - > Extension of time limits relating to courses and Assessments
- 6.2 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.
- 6.3 Appeals, both first and second stage, must be submitted to an Education Coordinator on the relevant forms which are available to download on the students' area of the website and may require certain documentary evidence as appropriate.
- 6.4 All appeal forms must be lodged within 10 working days of receipt by the student of the decision which is being appealed against or of the event which gives rise to the appeal, whichever is relevant.
- A separate appeals procedure applies for contravention of examination regulations. Please see Regulation 13.

7 Courses

- 7.1 Students may not attempt the examinations at a Part unless they have been registered for the course for that Part.
- 7.2 It is not permitted to record lectures or workshops.
- 7.3 Students must switch off or silence mobile phones during lectures and workshops.

8 Assessment – general

- 8.1 All fees, including the student subscription, must be paid in full prior to a student registering for an end of course examination.
- 8.2 Upon completion of a study course of a Part, a student must register for and sit the Assessments at one of the next two scheduled examination dates for that Part.
- If a student completes their study course for Part 2 in March 2011 they must complete their first examination sitting for Part 2 in either summer or autumn 2011.***
- 8.3 The failure by a student to sit the Assessments within the timeframe set out in Regulation 8.2 shall result in the forfeiture of all previous pass marks awarded to them in all Parts and the student must re-commence the AITI Registered Tax Consultant programme at Part 1.
- 8.4 In order to successfully complete each Part of the AITI Registered Tax Consultant programme a student must be exempt from or achieve a pass mark (50%) in each of the Assessments for that Part.

- 8.5 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 sitting any results achieved in any examinations which are attempted at that sitting will be deemed invalid.
- 8.6 In the event that a student does not pass all of the Assessments for a Part in one examination sitting they may repeat the Assessment(s) that they did not pass (the Required Assessments). All Assessments for a Part must be passed within four consecutive examination sittings (inclusive of the first examination sitting for that Part for which they registered).
- A student who completes their first sitting for Part 2 in summer 2011 has the autumn 2011, summer 2012 and autumn 2012 examination sittings to pass all four examinations.***
- 8.7 Where a student does not pass all of the Assessments for any one Part within the timeframe set out in Regulation 8.6 they shall forfeit all previous pass marks achieved for all Parts and the student must re-commence the AITI Registered Tax Consultant programme at Part 1.
- 8.8 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.***
- 8.9 On the successful completion of the Assessments for one Part a student must register for a study course for the next Part commencing in the current or following academic year.
- A student who successfully completes the Part 1 examinations in autumn 2011 must apply for the study course for Part 2 commencing in October 2011 or if a second study course is run during the summer, commencing in April 2012.***
- 8.10 Students may take a break of up to 24 months from 30 November in the year in which they received their Examination results for one Part and the commencement 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 autumn 2011 may defer commencing the study course for Part 2 until October 2013 at the latest.***
- A student who completes their Part 1 examinations in summer 2011 may defer commencing the study course for Part 2 until October 2013 at the latest.***
- 8.11 If a student fails to register for the next study course within the timeframe set out in Regulation 8.9 or, in the event of a break, Regulation 8.10, they shall forfeit all previous pass marks achieved for all Parts and must re-commence the AITI Registered Tax Consultant programme at Part 1.
- 8.12 If a student attempts more questions than necessary for a particular examination or home assignment, their result will be calculated on the basis of the highest marks achieved for the individual questions attempted.
- 8.13 Council reserves the right to publish details of students who have been successful in one or more Assessments in each sitting.
- 8.14 The Student gives Council the right to publish the examination scripts or home assignments submitted which, without the consent of the student, will not identify the student. This is subject to any form of publication necessitated for an investigation under Regulation 13.5.

9 Continuous assessment

- 9.1 Unlike the requirement to achieve a Pass mark of 50% in the overall Assessment per 8.4 above and subject to 9.3, students are not required to pass the individual continuous

assessments. The mark achieved will go towards the overall mark for the Assessment of that Subject. The combined mark (continuous assessment and end of course examination result) must be 50% to achieve a pass.

- 9.2 Students must attempt all relevant continuous assessments for a Part only once per academic year in either January (for the summer or autumn sittings) or in June (for the autumn sitting only). It is not possible to repeat continuous assessments within an academic year.
- 9.3 Students must complete the continuous assessment component of a Subject prior to attempting the end of course examinations.
- 9.4 It is not possible to defer or transfer the results of continuous assessment from one academic year into another.
- 9.5 Students are prohibited from writing their names or any identifying mark other than their Continuous Assessment examination number on their home assignment.

10 Non invigilated assessments

- 10.1 Home 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.
- 10.2 The following information related to the home assignment will be available on the Student area of the website:
 - 10.2.1 The home assignment question
 - 10.2.2 The submission instructions which must be followed when submitting home assignments
 - 10.2.3 The original work declaration which must be completed and included as the first page of each home assignment
 - 10.2.4 Citation guidelines. Students should note that marks will be deducted for incomplete or inaccurate citations.
 - 10.2.5 Writing guidelines
- 10.3 The Irish Tax Institute reserves the right to use electronic or other detection mechanisms to identify potential plagiarism.
- 10.4 Subject to Regulation 13, the student's assignment, once submitted, is the property of the Irish Tax Institute and under no circumstances will it be discussed with the student.

11 Invigilated assessments

- 11.1 Where an invigilated assessment includes reading time at the start of the examination, the following rules shall apply from the start of reading time as if it were the start of the examination.

A 3 hour 30 minutes end of course examination which also has an additional 15 minutes' reading time commences at 9.30 a.m. and finishes at 1.15 p.m. The rules which apply to invigilated assessments apply to the full 3 hours 45 minutes.
- 11.2 Students are required to bring a valid form of photo identification and their examination number to each of their examinations which they must display on their desk for the duration of the examination.

Valid forms of photo identification are:

- > A valid Irish driving licence
- > A valid passport
- > A valid Garda identification (National Age Card)

Students who do not bring this identification to each examination may not be permitted to sit the examination.

- 11.3 Students must not be in possession of briefcases, bags, unauthorised books or notes during the examination. Regulation 12 sets out what is permitted in the exam hall.
- 11.4 Mobile phones are not allowed in the examination hall.
- 11.5 No additional time is allowed for students who arrive late for an examination.
- 11.6 Students may not leave the hall during the first 60 minutes of the examination. After this time, subject to 11.8 below, a student may leave the hall temporarily under supervision. Question papers and any other exam stationery must not be removed from the hall during the absence.

In a 3 hour 30 minutes examination which also has 15 minutes reading time and commences at 9.30 a.m., the 60 minutes ends at 10.30 a.m.

- 11.7 No student will be admitted to the examination hall more than 60 minutes after the start of the examination; in exceptional circumstances, a student may be admitted by an invigilator after 60 minutes have elapsed, provided no other student has left the examination.

In a 3 hour 30 minutes examination which also has 15 minutes reading time and commences at 9.30 a.m., the 60 minutes ends at 10.30 a.m.

- 11.8 No students may leave the hall during the last 30 minutes of the examination.

In a 3 hour 30 minutes examination which also has 15 minutes' reading time and ends at 1.15 p.m., the 30 minutes starts at 12.45 p.m.

- 11.9 Students must obey all instructions issued by an invigilator.
- 11.10 Students may only write on their examination paper during reading time. If a student writes in their answer booklet it will be taken by the Invigilator and a clean answer booklet provided.
- 11.11 Students must stop writing immediately when the end of the examination is announced and remain seated until all scripts have been collected.
- 11.12 The student's script is the property of the Irish Tax Institute and under no circumstances will it be returned to or discussed with the student, subject to Regulation 13.
- 11.13 Students are prohibited from writing their names on their examination scripts.

12 Material permitted in the exam hall

- 12.1 Tables of tax rates, allowances and other related information will be supplied in the exam hall if necessary.
- 12.2 The OECD model convention on taxation and the UK / Republic of Ireland and USA / Republic of Ireland double tax agreements will be provided in the exam hall if necessary.
- 12.3 Other than materials provided by the Irish Tax Institute in the exam hall, Students may be in possession of:
 - (i) A non-programmable pocket calculator
 - (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.

Fundamentals Part 1	Direct Tax Acts	Stamp Acts	Law of Value-Added Tax	Law of Capital Acquisitions Tax
Income Tax Fundamentals	✓			
Capital Gains Tax Fundamentals	✓			
Application & Interaction Part 2	Direct Tax Acts	Stamp Acts	Law of Value-Added Tax	Law of Capital Acquisitions Tax
Personal Taxes: Application & Interaction	✓			
Business Taxes: Application & Interaction	✓			
Indirect Taxes: Application & Interaction			✓	
Capital Taxes: Application & Interaction		✓		✓
Advanced Part 3	Direct Tax Acts	Stamp Acts	Law of Value-Added Tax	Law of Capital Acquisitions Tax
Advanced Personal Taxes	✓	✓		✓
Advanced Business Taxes	✓	✓		
Advanced Indirect Taxes	✓		✓	
Professional Advice, Tax Audits & Ethics	✓	✓	✓	✓

Students should note that no other material is allowed in the examination hall.

- 12.4 Use of legislation: 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.

Section 23A
Company Residence

Example of correct tagging

Sections applicable to groups
s617, s616, s618, s619

Example of incorrect tagging

Writing or cross referencing legislation constitutes notes which are not permitted in the examination hall under Regulation 11.3.

If, before an examination starts, an Invigilator becomes aware that a student's legislation contains unauthorised notes they may take possession of that student's legislation and a replacement copy, if available, may be given to that student.

13 Assessment – contravention of regulations

- 13.1 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

13.2 Home 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 day, but less than 3 days late – 30% reduction in the mark awarded
- > More than 3 day, but less than 4 days late – 40% reduction in the mark awarded
- > More than 4 day, but less than 5 days late – 50% reduction in the mark awarded
- > More than 5 days late – assignment will not be accepted nor corrected.

13.3 Home 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
- (iii) A student identifies himself/herself on the home assignment as precluded by 9.5
Students are prohibited from writing their names or any identifying mark other than their Continuous Assessment examination number on their home assignment.

13.4 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 Exams Sub-Committee (a sub-committee of the Education Committee). These instances shall be dealt with in accordance with Regulation 13.5.

13.5 The Exams 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, invite the student to provide an explanation within five days of the date of issue of the notification and require the student to attend at the investigation.

The notification shall also outline the date on which the student should attend at the investigation. The student may be accompanied to the investigation. Failure by the student to attend at the investigation may result in the maximum possible penalty being imposed.

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 4.1, the student's employer, pending the completion of this process.

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

13.5.2 If the instance is confirmed as plagiarism or personation by the Exams Sub-Committee then, subject to 13.7 below, the penalty, decided by the Exams Sub-Committee, shall range from:

- (i) Assigning a reduced mark for the assessment
- (ii) Assigning a mark of zero for that assessment
- (iii) Requiring the student to re-submit the assessment
- (iv) Requiring the student to re-submit the assessment 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 13.7, this shall not transfer into the membership record if the student applies for Associateship on passing Part 3.

If a student wishes to appeal against any penalty imposed by the Exams Sub-Committee then they must notify the Director of Educational Strategy of their intention to appeal within thirty days of publication of the marks for their assessment. The student must submit their formal appeal, outlining all grounds for appeal, in writing within 10 days of this notice. 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.

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

- 13.6 Notwithstanding anything contained in these regulations, the Irish Tax Institute reserves the right to investigate any suspicions or allegations of plagiarism at any time.
- 13.7 The Exams Sub-Committee and Education Committee reserve the right to refer any matter in relation to any breach of student regulations to the Investigations Committee.

Invigilated assessments

- 13.8 The Exams 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 assessments the following are considered to be serious breaches and will result in full investigation as outlined 13.9:

- (i) Being in possession of mobile phones, briefcases, bags, unauthorised books or notes
- (ii) Aiding, or attempting to aid, another student
- (iii) Obtaining, or attempting to obtain, aid from another student
- (iv) Communicating, or attempting to communicate, with any other person in the examination hall, other than an invigilator, for the duration of the examination
- (v) Continuing to write in their answer booklet once the examination time has ended
- (vi) Failing to obey any instruction from an invigilator

If a student is found to be in possession of suspicious material, the Invigilator shall remove any suspicious material, if relevant, and notify the student that a report will be made to the Exams Sub-Committee of the Education Committee. This shall be dealt with in accordance with Regulation 13.9. If the suspicious material is needed for the Exams Sub-Committee to review, it shall be kept by the Invigilator and only returned to the student after the Exams Sub-Committee has reviewed it. Otherwise, the material shall be returned to the student after the examination.

- 13.9 The Exams Sub-Committee shall investigate a suspected breach of regulations to assess whether or not there was a breach.

Where a suspicion of breach of exam 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, invite the student to provide an explanation within two working days and require the student to attend at the investigation. The student may be accompanied to the investigation. Failure by the student to attend at the investigation may result in the maximum possible penalty being imposed.

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 pending the completion of this process.

- 13.9.1 The Exams Sub-Committee shall set out whether they judge a breach of a regulation to have taken place and the reasons for that judgement.
- 13.9.2 If the instance is confirmed as a breach of regulations by the Exams Sub-Committee subject to 13.7 above the penalty, decided by the Exams Sub-Committee, shall range from:
 - (i) Assigning a reduced mark for the assessment
 - (ii) Assigning a mark of zero for that assessment
 - (iii) Cancelling the assessment 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 exam 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.

If a student wishes to appeal against any penalty imposed by the Exams Sub-Committee then they must notify the Director of Educational Strategy of their intention to appeal within thirty days of publication of the marks for their assessment. The student must submit their formal appeal, outlining all grounds for appeal, in writing within 10 days of this submitting the notice of their intention to appeal. 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 meeting in person to discuss their appeal. Any findings of the Committee appointed by Council are final.

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

14 Assessment - notification of examination results and rechecks

- 14.1 Students will be notified online of the marks obtained in each of their assessments.
- 14.2 Students will receive an official transcript of their Assessment results by post.
- 14.3 If a student is dissatisfied with their results, they may apply to have one or more Assessments rechecked. A recheck costs €60 per subject.
 - 14.3.1 A person other than the Examiner will be appointed solely by the Irish Tax Institute to carry out a recheck.
 - 14.3.2 The Exams 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.
 - 14.3.3 Applications for rechecks must be made on the appropriate form (available on the AITI Assessments section of the student area of the website) and submitted, with the appropriate fee, to the Irish Tax Institute within 10 calendar days from the date of the results becoming available online.

A Summary of Recent Results

SITTING	% PASSED	% PARTIAL PASS	% FAILED
Summer 2010			
Part 1	81	10	9
Part 2	54	36	10
Part 3	47	37	16
Autumn 2010			
Part 1	56	24	20
Part 2	46	34	20
Part 3	41	33	26
Summer 2009*			
Part 1	75	10	15
Part 2	69	18	13
Part 3	52	19	29
Autumn 2009			
Part 1	62	16	22
Part 2	59	26	15
Part 3	52	17	31

*Partial passes before 2009 were Referrals or Credits

APPENDIX 1 **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 15.

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 page 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 AITI Registered Tax Consultant 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 19 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 AITI Registered Tax Consultant 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 14 for further details.

When is the deadline for registering for the AITI Registered Tax Consultant 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 4 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 2011. See page 21 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.

Is the AITI Registered Tax Consultant programme eligible for tax relief?

Tax relief is not currently available.

How quickly can I complete the AITI Registered Tax Consultant programme?

A student who is exempt from Part 1 could obtain the AITI Registered Tax Consultant 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 24 months from 1 November in the year you successfully completed one Part and the commencement of the study course for the next Part. See page 36.

Where are lectures held?

Lectures are held in Dublin and in Cork, Limerick and Athlone, subject to demand.

When are the lectures scheduled?

Lectures are scheduled to take place at weekends only.

Is attendance at every lecture mandatory?

Attendance at lectures is highly recommended and the attendance at the Professional Skills Workshops is essential. If your fees are paid by your employer they are entitled to receive a copy of your attendance in accordance with our data protection notice.

Is the AITI Registered Tax Consultant programme modular?

It is not a modular programme.

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 AITI Registered Tax Consultant, you need to complete all four exams at Parts 1, 2 and 3. You may be awarded exemptions at Part 1.

What does continuous assessment involve?

Continuous assessment will involve a Home Assignment worth 15% and an Interim Examination also worth 15% in certain subjects at each Part.

What is the pass mark for each examination?

The pass mark is 50% for all examinations.

How do I pass a Part?

To pass a Part of the AITI Registered Tax Consultant programme, a student must be exempt from or achieve a pass mark in all of the examinations (including continuous assessment where applicable) for that Part.

Is there compensation in the AITI Registered Tax Consultant 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 examinations at that Part. To pass the Part overall, they must achieve 50% in all four examinations over four consecutive examination sittings.

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

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

When do I have to attempt my examinations?

After completing a study course students must register for and sit the examinations at one of the next two scheduled examination sittings for that Part.

When can I use the term "AITI Registered Tax Consultant"?

You can use the term "AITI Registered Tax Consultant" 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 AITI Registered Tax Consultant programme?

AITI Registered Tax Consultants 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 AITI Registered Tax Consultant programme.

I am not working in tax. Can I study the AITI Registered Tax Consultant programme?

You do not need to be working in tax to study the AITI Registered Tax Consultant programme.

APPENDIX 2 **Transitional Rules for All Students Who Commenced their AITI Studies Prior to the Introduction of the 2009/2010 Rules**

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

For students who commenced their studies for a particular Part of the AITI Registered Tax Consultant programme prior to the introduction of the 2009/2010 rules, but who have not yet passed all examinations at that Part, then transitional rules will apply in relation to the following:

- (i) The timeframe for the sitting of examinations;
- (ii) Credits and/or referrals already accrued which have not yet expired.

In respect of all other issues the rules contained within this handbook shall apply with effect from the beginning of the 2011/2012 academic year (“the new rules”).

For students who have undertaken a course of study, but have not yet registered for examinations for that Part:

- (i) The previous rules required students to sit an examination every three years. Students who registered under the previous rules continued to have three years to sit their first examination at the Part they commenced their AITI studies at. Upon registering for that examination the new rules applied thereafter.

A student who completed the Part 1 study course in March 2009 had until autumn 2011 at the latest to register for and attempt the Part 1 examinations.

- (ii) Should a student to whom the transitional rules apply register for a course of study for that Part prior to the expiration of the three-year period (for example as a refresher) they will immediately sign up to the new rules. The timeframe for sitting examinations of the new rules shall then apply.

For students who have sat the examinations but not yet achieved a pass, credit or referral for any Examination at that Part:

- (i) The previous rules provided that students had three years from the date of one examination to sit their next examination. Students who registered under this rule will continue to have three years to sit their next examination at that Part. Upon registering for that examination the new rules shall apply thereafter.

A student who sat the Part 2 examinations in autumn 2009 but did not achieve a pass, credit or referral will have three years before they are required to register for and attempt the Part 2 examinations again. Upon registering for the examinations (in autumn 2012 at the latest) the student will fall within the new rules which will apply to that examination sitting and all aspects of the AITI Registered Tax Consultant programme thereafter.

- (ii) Should a student to whom the transitional rules apply register for a course of study for that Part prior to the expiration of the three year period (for example as a refresher) they will immediately sign up to the new rules. The timeframe for sitting examinations the new rules shall then apply.

For students who are carrying credits due to expire at or after the summer 2010 examinations:

- (i) The previous rules provided that students had three years from the date of one examination to sit their next examination. Students who registered under this rule will continue to have three years to sit their next examination at that Part. Upon registering for that examination the new rules shall apply thereafter.

A student who sat the Part 2 examinations in autumn 2009 but did not achieve an overall pass grade will have three years before they are required to register for and attempt the Part 2 examinations again. Upon registering for the examinations (in autumn 2012 at the latest) the student will fall within the new rules which will apply to that examination sitting and all aspects of the AITI Registered Tax Consultant programme thereafter.

- (ii) Should a student to whom the transitional rules apply register for a course of study for that Part prior to the expiration of the three-year period (for example as a refresher) they will immediately sign up to the new rules. The timeframe for sitting examinations the new rules shall then apply.
- (iii) All such credits converted to passes as if they were earned in the summer 2010 examinations. These passes remained valid for the next three consecutive examination sittings after which they expired.

A student who earned two credits in the autumn 2009 examination would have been entitled (under the previous rules) to rely on these credits until the summer 2011 examination sitting (after 21 months). Under these transitional rules these two credits converted to passes as of the summer 2010 examinations. They were continue to be valid up to and including the autumn 2011 examinations.

A student who earned two credits in the autumn 2008 examination would have been entitled (under the previous rules) to rely on these credits until the summer 2010 examination sitting (after 21 months). Under these transitional rules these two credits converted to passes as at the summer 2010 examinations. They were valid up to and including the autumn 2011 examinations.

For students who are carrying referrals due to expire at or after the summer 2010 examinations:

- (i) The previous rules provided that students had three years from the date of one examination to sit their next examination. Students who registered under this rule will continue to have three years to sit their next examination at that Part. Upon registering for that examination the rules shall apply thereafter.

A student who sat the Part 2 examinations in autumn 2009 and earned a referral will have three years before they are required to register for and attempt the Part 2 examination again. Upon registering for the examinations (in autumn 2012 at the latest) the student will fall within the new rules which will apply to that examination sitting and all aspects of the AITI Registered Tax Consultant programme thereafter.

- (ii) Should a student to whom the transitional rules apply register for a course of study for this Part prior to the expiration of the three-year period (for example as a refresher) they will immediately sign up to the new rules.
- (iii) All such referrals converted to three passes for the relevant examinations as if they were earned in the summer 2010 examinations. These passes remained valid for the next three consecutive examination sittings but expired thereafter.

A student who earned a referral in the autumn 2009 examination would have been entitled (under the previous rules) to rely on this referral until the summer 2011 examination sitting (after 21 months). Under these transitional rules this referral converted to three passes as at the summer 2010 examinations. They were valid up to and including the autumn 2011 examinations.

A student who earned a referral in the autumn 2008 examination would have been entitled (under the previous rules) to rely on this referral until the summer 2010 examination sitting (after 21 months). Under these transitional rules this referral converted to three passes as at the summer 2010 examinations. They were valid up to and including the autumn 2011 examinations.

If you have successfully completed Part 1, you now progress to Part 2 and are subject to the new rules, as long as you are eligible within the timeframes outlined.

If you have successfully completed Part 2, you now progress to Part 3 and are subject to the new rules, as long as you are eligible within the timeframes outlined.

APPENDIX 3 **Frequently Asked Questions Regarding New and Transitional Exam Rules which came into effect from October 2009**

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

What are the key changes to the assessment of the AITI Registered Tax Consultant programme which came into effect in October 2009?

New time limits apply to the length of time students can take to complete one Part of the AITI Registered Tax Consultant examinations.

New time limits apply to the length of time students can take to progress to the next Part of the AITI Registered Tax Consultant programme.

The system of credits and referrals has been abolished.

Students are now required to complete continuous assessment for certain subjects comprising an Interim Examination or Home Assignment prior to sitting their examinations.

Will the examinations be modular?

No, the examinations will not be modular. Students must attempt all four examinations at a Part in one examination sitting.

What is the pass mark for each examination?

The pass mark is 50% for all examinations.

How do I pass a Part?

To pass a Part of the AITI Registered Tax Consultant programme, a student must be exempt from or achieve a pass mark in all of the examinations (including continuous assessment where applicable) for that Part.

Is there compensation in the AITI Registered Tax Consultant 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 examinations at that Part. To pass the Part overall, they must achieve 50% in all four examinations over four consecutive examination sittings.

A student who sits an examination for the first time in summer 2012 must pass all four examinations at that Part by autumn 2013 (the four consecutive sittings are summer 2012, autumn 2012, summer 2013 and autumn 2013).

A student who sits an examination for the first time in autumn 2012 must pass all four examinations at that Part by summer 2014 (the four consecutive sittings are autumn 2012, summer 2013, autumn 2013 and summer 2014).

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

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

When do I have to attempt my examinations?

After completing a study course students must register for and sit the examinations at one of the next two scheduled examination sittings for that Part:

If a student studies the Part 1 autumn course 2011/2012, they must then register and sit the Part 1 examinations in either summer or autumn 2012. If a student studies the Part 1 summer course in 2012, they must register and sit the Part 1 examinations in either autumn 2012 or summer 2013.

What time limits apply?

Students who successfully complete a Part (e.g. pass the Part 1 examinations) must progress to the next Part (e.g. Part 2) in the following academic year.

If a student passes the Part 1 examinations in 2012, they must register for the Part 2 course in either autumn 2012/2013 or summer 2013.

Can I take defer my AITI Registered Tax Consultant studies?

Students may take a break for up to 24 months from 1 November in the year they successfully completed one Part before progressing to the next Part.

What happens if I don't progress to the next Part within the prescribed timeframe?

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

What happens if I don't progress to the next Part within the prescribed timeframe after deferring my AITI Registered Tax Consultant studies?

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

How many examination attempts will I have at each Part?

A student will have four consecutive examination attempts at each Part. All examinations for a Part must be passed in these four consecutive sittings.

Must I pass each of the continuous assessments?

Students are not required to pass the individual continuous assessments. The mark achieved will go towards the overall mark for the assessment of that subject.

I intend to sit continuous assessment in January 2011 and present for exams in the summer 2011 sitting? What if I fail these examinations?

If you fail your summer examination, you can repeat in the autumn sitting. The results from your January 2012 continuous assessment will carry forward. You may not repeat continuous assessment in June 2012.

If you chose to present for your examinations in 2013, you will be required to present for continuous assessment (as applicable) for 2013. The results from your 2012 continuous assessment will not carry forward to the 2013 academic year.

I intend to sit continuous assessment in January 2012 or June 2012 and present for exams in the autumn sitting. What if I fail?

If you are entitled to repeat examinations in 2013 you will be required to present for continuous assessment (as applicable) for 2013. The results from your 2012 continuous assessment will not carry forward to the 2013 academic year.

Full details for continuous assessment will be communicated to students after courses commence.

I sat continuous assessment in 2011. Do the results carry forward?

No, you are required to retake your continuous assessment in 2012. The marks obtained in continuous assessment are valid for one academic year only.

Are there credits or referrals in the new examination structure?

There are no credits or referrals in the new examination structure.

Will exemptions still be available under the new examination structure?

Yes, exemptions are available for students with relevant academic or professional qualifications.

I have credits from previous examination sittings. What happens to me?

Credits were converted to passes as at summer 2010 and were valid for three subsequent examination sittings, i.e. expired in autumn 2011.

I have a referral from previous examination sittings. What happens to me?

Referrals were converted to three passes as at summer 2010 and were valid for three subsequent examination sittings, i.e. expired in autumn 2011.

I sat an examination in 2009 (or previously) but have not successfully completed the examinations. What happens to me?

Under the old examination structure, students were required to sit an examination every three years. For transitional purposes, students are still required to sit an examination no later than three years from the date of their last AITI Registered Tax Consultant examination attempt (or in the case of Part 1, three years from commencement of the course). Thereafter, the new regulations shall apply. On registration for a study course or an examination a student will come in under the new rules.

I have not successfully completed the examinations and I want to repeat the relevant AITI Registered Tax Consultant course. What happens to me?

Repeat students are eligible for discounted course fees. Once a student signs up to a course of study, they immediately sign up for the 2011/2012 rules and the new examination rules apply.

I sat the course in 2009 (or previously) but have not attempted/successfully completed the examinations. How do I prepare?

Students as always are advised at the very least to get the updated course materials and legislation. They are also advised to study the new AITI Registered Tax Consultant syllabus carefully.



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