



Irish Tax
Institute

A WORLD OF OPPORTUNITY IN TAX

AITI Tax Consultants – Leaders in Tax

➤ Every day in Ireland thousands of AITI Tax Consultants work with chief executives, multinational corporations and private individuals on the important commercial and tax decisions they make.



**Irish Tax
Institute**

Leaders in Tax

Contents

AITI – the experts' choice	2
Our people are today's leaders in tax	4
An exciting & dynamic future in tax	6
AITI – ready for the commercial world	8
AITI – Ireland's leading tax qualification	11
A diverse range of roles in tax	12
AITI – experts at researching the law	15
Who can become an AITI Tax Consultant?	22
What will you learn during your AITI studies?	24
How long does it take to qualify?	28
AITI – 10 key things you should know	29
Our faculty are Ireland's tax experts	31
AITI – recognised internationally	33
Irish Tax Institute – tax education for life	34
Our services	35
About the Irish Tax Institute	36
The Tax Technician (TMITI) qualification	37



Jim Ryan, FITI

Tax Partner, Ernst & Young

“The breadth of the Irish Tax Institute syllabus and the high levels to which AITI qualified individuals have risen to in both practice and industry are testament to the quality of the AITI qualification. By combining the study of tax law with its practical application, the AITI has played no small part in assisting many members become highly respected professional tax advisers.”

Mary Honohan, AITI

Tax Partner, PwC

“I have seen real benefits to the reformed AITI programme. Combining the skills developed in their AITI professional skills workshops and home assignments with their work experience, our trainees are able to hit the ground running completing comprehensive tax analysis of our clients’ business issues and bringing forward solutions for clients to their team leaders.”

Olivia Lynch, FITI

Tax Partner, KPMG

“The skills and knowledge acquired through completion of the AITI qualification are essential and invaluable in the workplace. I know when someone has qualified as an AITI they have reached the high standard necessary of a tax consultant who can advise their clients’ fully and competently while taking into account their clients’ commercial reality too.”

Joan O’Connor, FITI

Tax Partner, Deloitte

“AITI graduates have an impressive grasp of tax law. They know how to research an issue and to identify the key tax and related issues affecting the client and his/her business. These critical skills are essential in every tax department.”

 **ERNST & YOUNG**
Quality In Everything We Do


pwc


cutting through complexity

Deloitte.



Ian McAuliffe, AITI

Head of Tax, Kingspan

“Tax decisions are being made constantly in every export led business. The AITI taught me the importance of being decisive and thinking strategically. It gave me a strong foundation when starting my tax career.”

Olivia Nelligan, AITI

*Vice President of Corporate Finance - Americas Region
Kerry Ingredients & Flavours - Americas Region*



“After university, I started my career in the tax department of a Big 5 firm. The training and experience I gained there gave me a fantastic base from which to build my skills and has helped me to have a rewarding and dynamic career in international business.”

Tom Reynolds, AITI

*European Finance Centre of Excellence
Director, Kellogg*



“There is a strong focus on tax research skills in the AITI qualification, ensuring graduates are capable of researching the law and applying the law in a business situation. The ability to grasp Irish, EU and international tax law is vital for anyone who wants to succeed in a multinational company.”

Liz Cunningham, AITI

Head of Tax, EMEA, Google

“As an AITI I am involved in major business decisions and it's extremely rewarding to give tax advice and see that through to completion.”



> OUR PEOPLE ARE TODAY'S LEADERS IN TAX

Our graduates become Associates of the Irish Tax Institute and are known as 'AITIs'.

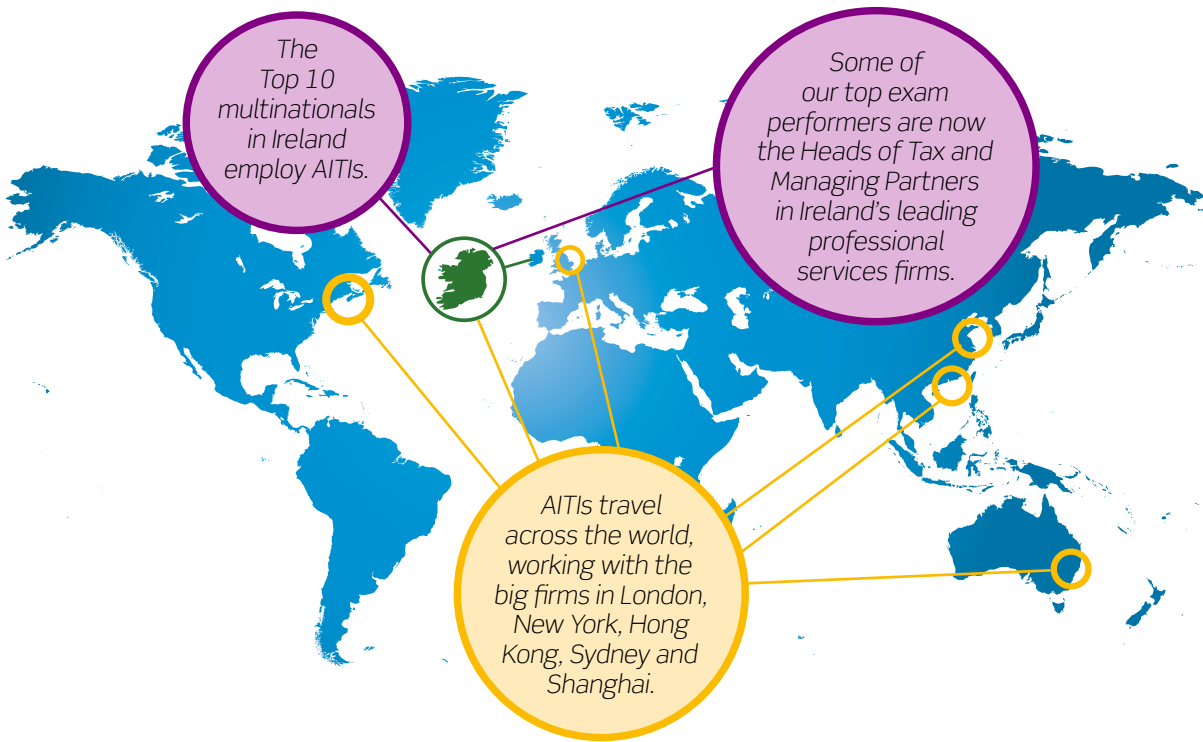
Some of our top exam performers are now the Heads of Tax and Managing Partners in Ireland's leading professional services firms.

The Heads of Tax in Ireland's Top 5 Legal Firms are AITIs.

Over half the tax partners in the Big 4 firms are AITIs.

Ground breaking initiatives: the Irish Tax Institute has partnered with the Department of Finance to create a new Certificate in Tax Policy and Practice for Department officials.





AITIs hold senior roles in the Department of Finance, Revenue, the EU Commission and the EU Parliament.

Our AITIs hold key tax and financial positions in 30 of the Top 50 companies in Ireland.



Ireland's leading professional services firms educate their people through the Irish Tax Institute.

Our AITIs have become leading lecturers in tax across Irish universities including TCD, UCD, DCU, UL, UCC, NUIG and NUI Maynooth.



Our lecturers are highly experienced people from practice, industry and academia.

> AN EXCITING & DYNAMIC FUTURE IN TAX

*AITI Tax Consultants at the centre of decision-making
in Ireland and internationally*

Tax consultants advise chief executives, financial controllers, managing directors, small and medium business owners, and private individuals on the important commercial and life decisions they are about to make every day.

AITI Tax Consultants, many of whom work at the centre of the corporate world, hold senior positions in Irish firms and global corporations.

Tax is a dynamic and fast-paced career. The constantly evolving nature of tax legislation in Ireland, the EU and internationally means the legal, tax and commercial implications of a transaction can rapidly change.

AITI Tax Consultants have a deep tax knowledge combined with clear thinking and a real understanding of the commercial and international world in which we operate.

AITI Tax Consultants are highly regarded not just for their legislative expertise but for their sharp analysis of the tax complexities that arise in a whole range of circumstances and the clear and practical solutions that address those challenges.

At the centre of the action

Engaging and interacting with decision-makers is a key feature of the work of an AITI Tax Consultant. They work closely with their clients, legal advisers, finance teams, senior management and work colleagues so that the best tax solutions can be found to deal with complex commercial and real life situations.



Yvonne Maher

*Tax Manager
KPMG
Hong Kong*

Bachelor of Business & Legal Studies

Tax is ever changing and evolving, yet is part of every person's and every business's daily life. This combination reassured me that I was making a wise and exciting career choice. Also no two clients are the same, meaning no two days are the same! Keeping on top of tax legislation changes and emerging case law means the job is never static and remains interesting. When working as a Tax Consultant in KPMG, Dublin, the opportunity came to travel to Asia and I now work as a Tax Manager in KPMG, Hong Kong.

"I love the fact that I have the opportunity to obtain an understanding of the tax systems in countries in the APAC region and to interact with other jurisdictions on a daily basis."

> AITI – READY FOR THE COMMERCIAL WORLD

A real-life approach to tax and complex challenges

The depth and breadth of tax knowledge gained by students throughout the AITI programme ensures that AITI Tax Consultants are fully prepared for the world in which they will work.

Changes to tax plans in Washington, new European Court of Justice rulings and tax proposals from Downing Street, London can have tax implications in Ireland for everyone from state bodies and employers to exporters and Irish-based multinationals.

Changes in Ireland's tax law, Revenue precedents and new case law can also have an immediate impact on everyone from small and medium enterprises to multinationals.

The AITI programme has adopted a real-life approach to the development of the essential skills that tax consultants need for the commercial world.

Our hands-on case study and workshop approach to learning tax means that students are immersed in real-life challenges that develop their ability to provide comprehensive solutions in a demanding environment.

We also teach our students how to project-manage, ensuring they can devise plans and convert ideas into action, as well as supervise the planning and execution of projects.

30% of our AITI Tax Consultants work in the corporate sector with leading Irish and multinational firms



John Gillard

*Tax Manager
Airtricity
Dublin*

.....
Bachelor of Commerce

I would definitely recommend a career in tax for anybody considering it as it provides an intellectual challenge with commercial experience. I have also gained a lot of exposure to key business decisions and decision-makers, and at the end of the day tax is an important factor in almost all transactions and business no matter what size or industry.

“Renewable energy is an exciting and fast-moving industry... the business has expanded a lot over the last few years and that has led to a number of exciting challenges and opportunities.”



David Clancy

*Director
Clancy & Associates
Dublin*

Bachelor of Business Studies

One of the aspects of a career in tax is that it is so varied – different clients with varied problems in a world that is constantly changing.

“I have always been passionate about sport, and one of the key specialisms of my company is advising high-profile sports people and entertainers on personal taxation issues.”

> AITI – IRELAND’S LEADING TAX QUALIFICATION

Educating the finest minds in tax for over thirty years

The AITI (Associate of the Irish Tax Institute) is Ireland’s leading tax qualification.

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

AITI Tax Consultants now work not just in Ireland but in senior tax roles around the world.

The Institute’s relationships with professional services firms, leading law firms, the corporate sector, Government and the public sector give us a deep understanding of the skills and standards that are demanded of today’s tax professional.

Our relationships have enabled us to design and deliver the most in-depth and commercially focused tax education programme in Ireland, with an underlying emphasis on the need for the highest ethical and professional standards within the profession.

The Irish Tax Institute is the only body in Ireland focused exclusively on tax.

> A DIVERSE RANGE OF ROLES IN TAX

A world of opportunity in tax

AITI Tax Consultants can find themselves in a senior position within a major multinational in Ireland, overseas in a professional services firm, advising owners of an Irish-owned family business, or in a firm advising private individuals and investors on key decisions.

As an AITI Tax Consultant you can work in the following areas:

- **Throughout the corporate world in multinationals and major companies**
- **Accountancy firms**
- **Legal firms**
- **Tax consultancy practices**
- **Financial services sector**
- **Government and public sector (Revenue, policy bodies)**

Tax impacts everyone from Government and the Exchequer to businesses, employers and individual taxpayers.

A man in a dark pinstriped suit, light blue shirt, and striped tie stands in front of an Ernst & Young building entrance. The building has large glass windows and a dark sign with the EY logo and the text "ERNST & YOUNG" in white. The scene is lit with warm, golden light, suggesting late afternoon or early evening.

ERNST & YOUNG

Gareth Carroll

*Tax Manager
Ernst & Young
Dublin*

Bachelor of Business & Legal Studies

I have a full portfolio of diverse clients, from private personal tax clients to large foreign multinational companies dealing with global mobility tax, employment tax and social security. There is something new to deal with nearly every day of the week.

“In my role working primarily in global mobility tax and employment taxes, one of the most interesting aspects is dealing with many different countries and cultures.”

A smiling woman with brown hair, wearing a white short-sleeved button-down shirt and a black skirt, stands in front of a brick building. A large KPMG sign is visible in the background. The image is partially overlaid by a yellow text box on the left side.

Grace Brennan

Tax Manager
KPMG
Dublin

Bachelor of Business & Legal Studies

My role requires me to understand and analyse the relevant legislation under all tax heads, consider various tax developments as they happen both at home and abroad, and translate all of this into both appropriate and strategic advice that can then be provided to our clients. For example, last spring, I spent three months in the Netherlands working with our Dutch office on projects featuring aspects of EU tax law, such as EU-based reclaims of withholding taxes.

“Tax law is always changing and so too is the commercial environment in which our clients find themselves. However, the need for appropriate tax advice will always remain at the forefront of sound commercial decisions.”

> AITI – EXPERTS AT RESEARCHING THE LAW

Knowledge and interpretation of tax law is vital for Ireland's leading tax consultants

All tax advice and opinion is based on tax legislation, case law and precedents from wide-ranging sources that include everything from Finance Acts and OECD guidelines to EU Directives and European Court of Justice rulings.

At the Irish Tax Institute we teach students to understand how the law is written, how it interacts with case law and precedents, and how to apply this understanding to deliver commercial solutions.

We also teach students how to access source materials both electronically and in hard copy. The Institute produces Ireland's most comprehensive tax database, TaxFind.

TaxFind contains digitised tax books from the Institute's prestigious Irish Tax Series, legal texts, reference materials, journals and conference and seminar papers, as well as a host of other vital texts and tax-related material. Widely used in tax practices as well as accountancy and legal firms across Ireland, our students have access to it from the beginning of their tax education, giving them a real advantage in the critical area of tax research and analysis.

Liz Cunningham

Head of Tax, EMEA, Google, Dublin

Bachelor of Arts in Accounting & Finance

Having qualified from DCU with a degree in Accounting & Finance and a Masters in Accountancy, I joined one of the major consultancy firms, Arthur Andersen. I enjoyed the logical and mathematical dimension to tax, and immersed myself in the tax area, completing the AITI qualification during my time there.

I am now the Head of Tax for the EMEA region with Google Inc. Google employs 1,500 people in Dublin and, with over 60 different languages spoken, it makes for

a very interesting and exciting working environment.

The role allows me to be involved with framing the major business decisions in a multinational - it's extremely rewarding to give tax advice to the business and see that through to completion.

Multinational companies are looking for a particular kind of person; you need to be dynamic, someone who has deep technical knowledge and expertise but who has the confidence to sit side by side with the decision-makers and formulate a decision for the business.

A Day in the Life

- | | | | |
|----------------|--|---------------|---|
| 7.30am | Arrive at office and catch up with international business news online | 1.15pm | Lunch with a colleague in one of Google's cafés in Dublin |
| 8.00am | Respond to the urgent issues that have arrived in the inbox overnight from the United States | 2.15pm | Diary planning - trips to Istanbul, Paris and Finland are required in the next four to six weeks |
| 8.20am | Review diary, schedule, notes and briefings for the day | 2.45pm | Video conference with one of our product counsel re: a new product launch for Europe to discuss the commercial and tax implications for the company |
| 8.30am | Meeting with sales finance team in Middle East to discuss tax implications of a new project | 3.30pm | Regular monthly catch-up meeting with the head of sales |
| 9.30am | Meeting with the compliance manager and regional controller for EMEA to discuss tax compliance in EMEA region | 4.30pm | Research and analysis of new tax legislation in Switzerland |
| 10.00am | Online meeting with our advisers in various locations across Europe regarding tax issues related to a product launch | 5.00pm | Coffee with the VP of Global Ad Operations for an informal catch-up on tax matters |
| 12.00pm | Respond to e-mails from legal team regarding tax questions raised on various contracts | 6.00pm | Home and time with family |
| | | 8.00pm | Quick weekly catch-up with US tax colleagues on the west coast |



“It’s extremely rewarding to give tax advice to the business and see that through to completion.”

Bernard Doherty

Partner – Tax, Grant Thornton, Dublin

Bachelor of Engineering


I qualified as an engineer when I was 21 and opportunities for engineers in Ireland were not at their peak when I graduated. I knew a little about tax and quickly learned that the same key skills applied to both careers. The best tax consultants think extremely logically and have a mathematical approach to solving business problems.

They need to have extensive knowledge of tax legislation but, like engineers, the key is the ability to apply the knowledge you have to solve everyday challenges in the real world.

I enjoy what I do; there is huge variety in my role and I am constantly working with people to help them reach the right decisions in their businesses. No two businesses are the same; no two sets of personal circumstances are the same. The knowledge, skill and decisiveness of the tax consultant are tested every day - that's what makes it so challenging.

A Day in the Life

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|----------------|---|---------------|---|
| 8.30am | Partners' meeting to review business development, client services and cash-flow management | 2.00pm | Meeting in IFSC with client regarding research and development (R&D) tax credits and withholding tax for US multinational in Ireland |
| 9.30am | Weekly meeting with the tax team to review case work, outstanding client issues, plan diaries, meetings and travel arrangements | 4.00pm | Conference call with Grant Thornton tax team in London regarding retailer exit strategy from the Irish market |
| 10.00am | Meeting with client looking to expand into the UK market; advising on transfer pricing and VAT issues as well as employment and pension costs for the company. Review tax, legal, commercial and employment implications and make recommendations to the Managing Director and the Financial Controller | 4.30pm | Presentation to client in the energy sector regarding green initiatives, R&D, tax measures and carbon tax arrangements in Ireland and in France |
| 11.00am | Meet Grant Thornton's HR Director – finalise arrangements for recruitment in tax department | 5.30pm | Sign off letters, e-mails and paperwork |
| 12.00pm | Finish report on succession planning for a small to medium business and present the report to them | 6.00pm | Conference call with Grant Thornton, Chicago regarding inward investment opportunities in the pharmaceutical sector |
| | | 6.30pm | Log off. Dinner with an old colleague from a city legal firm |

A man in a dark suit and striped tie stands in profile, looking upwards and to the right. He is positioned in the center-left of the frame. The background is a bright blue sky with large, white, curved structural elements of a building, possibly a stadium or arena, creating a sense of height and scale. The lighting is bright, suggesting a sunny day.

“I enjoy what I do; there is huge variety in my role and I am constantly working with people to help them reach the right decisions in their businesses.”

Carol Hogan

Associate, William Fry Solicitors, Dublin

Bachelor of Civil Law, Masters of Laws (Commercial)

I am a solicitor and an AITI Tax Consultant, a real advantage when you're working in a busy legal firm where the day-to-day issues are so varied. The majority of legal decisions have a tax implication, be that a personal life decision or a commercial decision.

The AITI qualification has equipped me with both the professional and real-life skills necessary in a tax adviser role and my in-depth knowledge of Irish tax legislation gives me the authority and confidence to advise on complex matters on an international scale.

A Day in the Life










- | | | | |
|----------------|---|---------------|--|
| 9.00am | Log on to PC, check e-mails received overnight, review calendar and note schedule and prepare 'to-do list' for the day | 1.00pm | Walk to Grafton Street to meet a friend for lunch |
| 9.15am | Meet with trainee to review all documentation for a client meeting | 2.00pm | Meet with trainee to discuss finalising Inland Revenue Affidavit in respect of the administration of a large estate for submission to Probate Office |
| 9.30am | Meet with client to finalise succession planning documentation and discuss future tax implications including review of French legal and tax advice received in respect of assets held by the client in the France | 2.45pm | Prepare and e-mail to a US tax adviser agenda for a conference call scheduled for tomorrow as well as draft documents for discussion during the call |
| 10.30am | Meet with one of my team to discuss a client undergoing a Revenue CAT Audit and review their draft response to Revenue | 3.15pm | Attend meeting with a tax partner and a potential new client regarding tax issues arising for the client as an Irish domiciled but non-resident individual planning to become Irish resident again in the short term |
| 11.15am | E-mail contact in Paris to finalise my plans to attend at an international tax seminar in Paris later in the month | 4.30pm | Call with client to discuss the next steps in implementing our advice in respect of the transfer of his business to his children on his retirement |
| 11.30am | Work on a presentation on tax issues in succession planning to present at a breakfast briefing for clients later in the month | 5.00pm | Attend internal tax department meeting on a round up of recent issues dealt with by all members of the tax department |
| 12.00pm | Conference call with client and other international advisors to discuss potential tax issues arising in respect of the relocation of an international trust structure to Ireland | 6.00pm | Log off for the day |

A woman with blonde hair, wearing a black blazer and black trousers, stands outdoors with her hands in her pockets. She is smiling and looking towards the camera. In the background, there is a large, classical-style building with a prominent green dome and a portico with columns. The sky is clear and blue.

“The AITI qualification has equipped me with both the professional and real-life skills necessary in a tax adviser role and my in-depth knowledge of Irish tax legislation gives me the authority and confidence to advise on complex matters on an international scale.”

> WHO CAN BECOME AN AITI TAX CONSULTANT?

Graduates from all backgrounds can become an AITI Tax Consultant

WHO?		Graduates from all backgrounds	Graduates from legal, accounting and business backgrounds
QUALIFICATION?		Holders of any undergraduate degree e.g. Arts and Humanities, Sciences, Engineering.	E.g. holders of undergraduate degrees in Law, Business Studies, Commerce, Accounting.
HOW MANY PARTS?		We teach you everything you need to know about tax, accounting and law	You may benefit from exemptions at Part 1
		Part 1 	Certain exemptions at Part 1 
		Part 2 	Part 2 
		Part 3 	Part 3 

Applicants who hold an undergraduate degree at honours level (Level 8 of the National Framework of Qualifications) or equivalent can enrol on our programme.

Applicants who do not hold an honours degree or equivalent may be considered on a case-by-case basis, through the recognition of work-based learning.

- It is not necessary to have studied business or legal disciplines before undertaking the AITI qualification.
- For example, engineers, scientists and teachers have become highly successful tax consultants.
- However, if candidates have studied law, accounting or tax previously, they may benefit from exemptions.

Masters in Accounting	Legal professionals	Qualified Accountants
Holders of Masters in Accounting	Solicitors, Barristers, holders of undergraduate Law degrees	ACCA / CPA / ACA / CIMA* * holders of the CIMA qualification are required to do one paper at Part 1
You can commence your studies at Part 2	You will get certain exemptions at Part 1	You can commence your studies at Part 2
Exempt Part 1	Certain exemptions at Part 1	Exempt Part 1
Part 2	Part 2	Part 2
Part 3	Part 3	Part 3
AITI TAX CONSULTANT		

> WHAT WILL YOU LEARN DURING YOUR AITI STUDIES?

A deep understanding of tax legislation and essential skills for the commercial world

The AITI qualification delivers both breadth and depth – a deep understanding of tax legislation across all taxes, as well as a broad view of the strategic importance of tax in the wider business environment.

Our programme is academically rigorous, attracting graduates and professionals from a wide variety of backgrounds who want to pursue a career in tax.

Our dynamic programme reflects the constantly evolving market place and employers' needs. AITI Tax Consultants are ready for the commercial world.

Holders of the AITI qualification acquire skills such as analysis and judgement to investigate and evaluate tax issues. They learn to provide and implement tax advice and support taxpayers to be tax compliant.

Expert communications skills are a key requirement when representing clients and companies, and students are also taught to develop these skills throughout the course.

Structure of the programme

The AITI programme consists of 3 Parts. Each Part consists of four subjects and Professional Skills Workshops. Some students may avail of exemptions from Part 1.

The syllabus is cumulative in nature, as each Part builds on the knowledge and skills acquired by students at previous Parts.

This course covers not only tax knowledge but also relevant corporate, legal and accounting issues, which underpin, broaden and enhance the skill set of an AITI Tax Consultant.

The AITI programme offers blended learning consisting of weekend lectures, small group Professional Skills Workshops and online and guest lectures.

Assessment consists of end-of-year examinations, as well as continuous assessment in certain subjects.

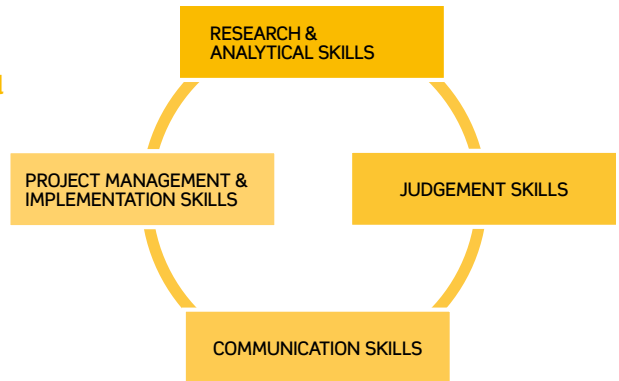
Knowledge and skills to perform a wide variety of roles

AITI Tax Consultants undertake key functions, whether they work in practice, industry or the public sector, including:

- **Providing and implementing tax advice, which can be considered in three broad divisions:**
 - **the consequences of business decisions**
 - **the consequences of life events**
 - **the consequences of financial transactions**
- **Conducting financial investigation and evaluation to provide and implement optimal advice**

- **Representing taxpayers or the company they work for**
- **Supporting taxpayers to be tax compliant**
- **Recording tax in financial records and disclosing tax balances in financial statements**

In addition to tax technical knowledge, AITI Tax Consultants acquire key professional skills, including:



The AITI syllabus is cumulative in nature, as each Part builds on the knowledge and skills acquired by students at previous Parts.

Throughout the AITI 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-employed
- > Employer payroll tax issues including share-based methods of remuneration, benefits and pensions
- > VAT implications of business transactions
- > Revenue powers, Revenue audits and anti-avoidance provisions
- > Transactions between companies and their shareholders, such as dividends

Each Part consists of four subjects and Professional Skills Workshops. Assessment consists of end-of-year examinations, as well as continuous assessment in certain subjects.

AITI PROGRAMME	FUNDAMENTALS Part 1	➤ APPLICATION & INTERACTION Part 2	➤ ADVANCED Part 3
	Income Tax Fundamentals Exam 85% Continuous Assessment 15%	Personal Taxes – Application & Interaction Exam 85% Continuous Assessment 15%	Advanced Personal Taxes Exam 85% Continuous Assessment 15%
	Financial Reporting & Tax Accounting Fundamentals Exam 100%	Business Taxes – Application & Interaction Exam 85% Continuous Assessment 15%	Advanced Business Taxes Exam 85% Continuous Assessment 15%
	Law Fundamentals Exam 100%	Indirect Taxes – Application & Interaction Exam 100%	Advanced Indirect Taxes Exam 100%
	Capital Gains Tax Fundamentals Exam 85% Continuous Assessment 15%	Capital Taxes – Application & Interaction Exam 100%	Professional Advice, Tax Audits & Ethics Exam 100%
	Professional Skills Workshop	Professional Skills Workshop	Professional Skills Workshop

> HOW LONG DOES IT TAKE TO QUALIFY?

Greater flexibility for students

There is a choice of two courses and two examination sittings each year.

A student who is exempt from Part 1 would typically obtain the AITI qualification in two years.

Applicants from relevant disciplines may benefit from exemptions.

It is possible to accelerate through the qualification doing both courses and taking multiple examinations in one year.

AITI Course Year											
Winter Course: October – March						Summer Course: April – August					
OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP
							Exams				Exams

> AITI – 10 KEY THINGS YOU SHOULD KNOW

Meeting students' needs & lifestyle choices

1. No training contract is required to qualify as an AITI Tax Consultant.
2. Courses run in Dublin, Cork, Limerick, Athlone and Galway, subject to demand.
3. Courses take place at weekends only. This weekend format is popular with students as they can plan their studies around personal and professional commitments.
4. The course at each Part consists of a total of 15 full days of lectures and tutorials, and students will need to allow significant time for private study.
5. Two courses and two examination sittings are available each year to ensure maximum flexibility and choice for students.
6. Competitive fees and flexible payment options are available.
7. The fee covers the student subscription, tuition and all course materials and an intensive revision course prior to examinations, as well as examination fees.
8. Quality course materials are written by experts in their fields and are designed for efficient and effective learning.
9. Professional Skills Workshops take place in small tutorial groups where students are taught to research, analyse and solve complex tax problems which mirror real-life situations.
10. Assessment combines both continuous assessment and final examinations.



Caroline Rochford

*Senior Manager
Deloitte
Dublin*

*Bachelor of Arts
in Accounting & Finance*

In order to excel as a tax consultant, you need to have a strong technical basis but more importantly, you need to be creative, focussed and a team player. Above all, you need to have a drive to succeed.

Part of my role in Deloitte is to look after the learning and development of all trainees in the tax group. I am also directly involved with the development of the AITI programme as I am a member of the Institute's Education Committee. We place huge importance on educating our tax intake to the highest standards and the AITI qualification is an integral part of their tax training.

"I also enjoy the fact that it is such a varied career – I could be working on a transfer pricing matter today and a corporate inversion tomorrow."

> OUR FACULTY ARE IRELAND'S TAX EXPERTS

Bringing tax theory to life. We bring real life tax challenges into the lecture theatre

Our lecturers are qualified AITI Tax Consultants from a diverse range of backgrounds including tax practice, legal and accounting practice, the third-level sector and the corporate sector.

They are experienced tax practitioners who bring tax theory to life in lectures as their real-life experience brings crucial commercial reality into the classroom. Our students find this invaluable.

Our lecturers teach students far more than technical knowledge. The AITI qualification combines tax technical knowledge with an awareness of legal and accounting issues and a range of professional skills, all the while considering the wider business environment and economic climate.

Tutors take a hands-on approach, encouraging small groups to discuss and analyse case studies, allowing students to practise research, analysis and communication skills in a workshop setting that directly translates to the workplace.

*Face to face
lectures with
leaders in tax*

PRICEWATERHOUSECOOPERS 

Ilona McElroy

*Tax Manager
PwC
New York & Dublin*

Bachelor of Law

The AITI qualification, coupled with the on-the-job training I received and the wonderful support offered by the firm at every stage of my professional exams, really prepared me for my role as a tax manager in the European Tax Group in PwC, New York.

“I never anticipated five years ago when I began Part 1 of the AITI qualification that I would work in New York as part of PwC’s network of international tax desks.”



> AITI – RECOGNISED INTERNATIONALLY

A global opportunity for AITI graduates

The Associateship of the Irish Tax Institute (AITI) is widely recognised by employers as an essential pre-requisite for a career in tax in Ireland.

The AITI is the only tax qualification in Ireland recognised under the EU Directive 2005/36, which enables holders on meeting certain criteria to practise not only in Ireland but also in all other EU Member States.

What should I do next?

- Further information is available on our website: www.taxinstitute.ie/education
- Download the current AITI Student Handbook for sample timetables, details on fees and student regulations
- Register online at www.taxinstitute.ie/education
- E-mail queries to students@taxinstitute.ie
- Contact the Education Team on +353 1 6631700
- Become a fan of the Institute on www.facebook.com/ITISudents

> IRISH TAX INSTITUTE – TAX EDUCATION FOR LIFE

Our focus is exclusively tax

The Irish Tax Institute is the only body in Ireland focused exclusively on tax. We provide the latest tax news and proposals as they emerge, as well as providing expert analysis and interpretation of their impact on AITI Tax Consultants, clients, individuals and businesses.

Tax is dynamic because the law and practice is always changing. This requires AITI Tax Consultants to be well briefed and up to speed on the latest tax changes and developments in Ireland and internationally.

At the Irish Tax Institute, we see our job as providing unrivalled tax information, analysis and professional support to our students and members throughout their careers so that they can get on with what they do best.

From the moment our students graduate, we're with them every step of the way. The speed of the Institute's electronic-based tax information, covering everything from legislation and international case law findings to live conference speeches and Revenue precedents, means that our AITI Tax Consultants can access the latest tax information whether they are in the corporate boardroom, the client's office, the airport terminal or working from home.

*Ireland's leading
professional
body on tax*

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A partner throughout your career

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01
Dedicated point
of contact

02
Secure student
area of website

03
Comprehensive
course materials

04
Access to
Student TaxFind
An online database

05
Student
Newsletter
*Regular student
information bulletin*

06
Facebook page

07
iPhone App

Membership Services

01
TaxFax
Our weekly tax bulletin

02
Tax eFlyers
*Regular tax analysis
bulletin*

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Leading tax
journal
*Irish Tax Review,
featuring topical tax
articles by leading
commentators and
experts in the tax and
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06
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*Ireland's authoritative
& most comprehensive
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> ABOUT THE IRISH TAX INSTITUTE

The Irish Tax Institute is the leading representative and educational body for Ireland's AITI 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 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 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.



The Tax Technician (TMIT) Qualification

Ireland's only tax compliance qualification

In a regulatory environment that is constantly evolving, with rapid tax legislative and administrative changes, managing tax compliance has become increasingly complex. Moreover, getting tax compliance wrong can be very expensive for business and individuals alike. The need for expert compliance staff is greater than ever.

A practical course to meet the increasing need for tax compliance services, this excellent grounding in compliance across all taxes enhances skills and professional competence in one year.

The course covers compliance issues for income tax and payroll, business taxes, capital taxes and VAT. It also covers relevant legal and accounting principles, as well as an overview of company filing regulations.

