

## Part 3 Continuous Assessment

As per the AITI Student Handbook 2009/2010 and as part of the reform of the AITI qualification, continuous assessment has been introduced for the following module at Part 3 for 2009/2010.

<b>Module</b>	Advanced Personal Taxes
<b>Material</b>	Learning outcomes covered in Chapters 1 to 6 of the Advanced Personal Taxes manual 2009/2010
<b>Amount</b>	15% of Advanced Personal Taxes
<b>Date</b>	23 January 2010 (July date to be confirmed)
<b>Time</b>	15:30 to 17:00
<b>Length</b>	1.5 hours
<b>Venue</b>	Dublin      The Burlington Hotel, Upper Leeson Street, Dublin 4 Cork          The Clarion Hotel, Lapps Quay, Cork Limerick     Mary Immaculate, Room 301, South Circular Road, Limerick Athlone      The Sheraton Hotel, Gleeson Street, Athlone, Co Westmeath

### Purpose of continuous assessment

- Provide students with feedback on how they performed in an Advanced Personal Taxes exam before the end of term examination
- Assess skills learnt in the research workshops

A **sample paper** will be available in the week commencing 14 December.

### Impact on end of term exam:

- Students must have sat continuous assessment before presenting for the summer/autumn exams
- It is not necessary to have passed the continuous assessment before attempting the summer/autumn exams
- Summer/autumn exam is now 85% of total Advanced Personal Taxes mark
- The summer/autumn exam is 3.5 hours long and students are required to answer 5 out of 6 questions
- Topics covered in the continuous assessment may also be examined in the end of term exam
- Marks from continuous assessment and the end of term exam will be combined to determine if a student has passed (obtained a mark of 50% or higher) or failed Advanced Personal Taxes.

Students should note that they may only attempt continuous assessment once per academic year in either the January sitting (for the summer or autumn examinations) or in July (for the autumn examinations only).

### Registration for continuous assessment and examinations

Students should register for summer examinations immediately (as continuous assessment takes place in January). Students should register for the autumn examinations no later than 14 May 2009. Exam entry forms can be downloaded from the website.

## **Part 3 Continuous Assessment**

### **Examination regulations**

Students should note that with the exception of references to the length of examination and exam hall material, the Rules for Examination Candidates in Section 11 of the AITI Student Handbook apply to continuous assessment.

### **What can you bring into the exam hall for continuous assessment?**

- Direct Tax Acts (Irish Taxation Institute) or Tax Acts (Tottels); and
- Stamp Acts (Irish Taxation Institute) or Capital Taxes (Tottels); and
- Law of Capital Acquisitions Tax (Irish Taxation Institute) or Capital Taxes (Tottels); and
- The Advanced Personal Taxes manual (which may contain notes etc.)

*Students are reminded that no annotations are permitted on the legislation for end of term examinations (please see Section 11 of the AITI Student Handbook for further details).*

### **Results of CA**

Results of CA will be published online to students in early March 2010. The model solution and examiners' report will also be available by this date.

### **I intend to sit continuous assessment in January 2010 and present for exams in the summer 2010 sitting? What if I fail these examinations?**

If you fail your summer examination, you can repeat your examinations in the autumn sitting. The results from your January 2010 CA will carry forward. You may not repeat CA in July 2010.

If you chose to present for your examinations in 2011, you will be required to present for continuous assessment (as applicable) for 2011. The results from your January 2010 CA will not carry forward to the 2011 academic year.

### **I intend to sit Continuous Assessment in January 2010 or July 2010 and present for exams in the autumn sitting? What if I fail?**

If you fail your autumn examination, you can present for your examinations in 2011. You will be required to present for continuous assessment (as applicable) for 2011. The results from your 2010 CA will not carry forward to the 2011 academic year.