

SECTION 5 ARE YOU ENTITLED TO EXEMPTIONS?

- 5.1 The ITI may grant exemptions from certain papers at Part 1 where students have successfully completed examinations of an equivalent standard.
- 5.2 It is the responsibility of each student to ensure that they have received notification of exemptions granted prior to registering for their examinations. Students must also be aware of the expiry dates of their exemptions.

5.3 Time limits for taxation papers

Exemptions from taxation papers (papers 1 and 2 at Part 1) will only be granted where the equivalent examination was passed within three years of registering for the AITI examinations. Exemptions are valid for 18 months from the date of notification.

To claim an exemption, please fill in and submit the Application for Exemptions form (see Section 9), together with the appropriate documentation and fee.

5.4 Documents required to claim exemptions

If your qualification is listed:

Please submit an official transcript from the awarding body, which must include your name and the date on which the examinations were passed. We do not accept internet printouts.

If your qualification is not listed:

Please submit an official transcript 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.

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.

- 5.5 The Education and Qualifications Committee may review the exemptions at any time. Any changes will be published in the *Irish Tax Review* and on the Education & Careers area of the ITI website. These amendments will not apply retrospectively.

5.6 List of qualifications

The following are among the exemptions currently in force (this list is not exhaustive):

GROUP 1 – Exempt from Part 1 [Subject to time limits, see paragraph 5.3]

- » Associates of the Chartered Institute of Taxation, UK
- » Associates of the Institute of Chartered Accountants in Ireland
- » Associates of the Institute of Chartered Accountants in England and Wales
- » Associates of the Institute of Chartered Accountants in Scotland
- » Associates of the Association of Chartered Certified Accountants
- » Associates of the Institute of Certified Public Accountants in Ireland
- » Masters of Accounting, University College Dublin
- » Masters of Accounting, NUI Galway
- » Masters of Business Studies in Accounting, Dublin City University

- » Masters of Arts in Accounting, Letterkenny Institute of Technology
- » Unqualified accountants (ACA, ACCA, CPA) who have passed the final taxation paper in their Associateship Examinations
- » Inspectors of Taxes who have passed the Commission Examination of the Revenue Commissioners
- » Holders of the Professional Diploma in Accounting, Dublin City University

GROUP 2 – Exempt from Papers 1, 3 & 4 of Part 1 [Subject to time limits, see paragraph 5.3]

- » Associates of the Chartered Institute of Management Accountants
- » Associates of the Institute of Accounting Technicians in Ireland
- » Bachelors of Business Studies (Accounting & Finance Option), University of Limerick
- » Bachelors of Arts in Accountancy and Law, University of Limerick
- » Bachelors of Arts in Accounting and Human Resource Management (Accounting Stream), National College of Ireland
- » Bachelors of Arts in Accountancy & Finance, Dublin City University
- » Bachelors of Business Studies (Accounting), Galway-Mayo, Letterkenny and Tallaght Institutes of Technology
- » Bachelors of Commerce and Bachelors of Commerce (International), NUI Galway, who have successfully completed both tax papers
- » Baitsiléirí Ealaíoní nGnó agus Cumarsáid, Galway-Mayo Institute of Technology
- » Holders of the National Diploma in Business Studies (Accounting) Cork, Galway-Mayo and Tallaght Institutes of Technology
- » Holders of the Advanced Diploma in Administration and Marketing /B.Sc. (Management), Dublin Institute of Technology

GROUP 3 – Exempt from Papers 3 & 4 of Part 1

- » Associates of the Institute of Chartered Secretaries (Financial Stream)
- » Unqualified Accountants who have passed the first stage in their accountancy qualification
- » Bachelors of Arts in Financial Services, Waterford Institute of Technology
- » Bachelors of Arts in Accounting & Human Resource Management (Human Resources Stream), National College of Ireland
- » Bachelors of Commerce (Accountancy Stream)
- » Bachelors of Business Studies (Legal Stream), University of Dublin, Trinity College
- » Bachelors of Arts in Business (Accountancy Stream), LSB College
- » Bachelors of Business Studies in Accounting and Finance, Limerick Institute of Technology
- » Bachelors of Business Studies (Accountancy Stream), Waterford Institute of Technology
- » Bachelors of Arts (Honours) in Accounting and Finance, Dundalk Institute of Technology
- » Bachelors of Business in Accounting, Sligo Institute of Technology
- » Bachelors of Business Studies, Tralee and Athlone Institutes of Technology
- » Bachelors of Corporation Law (B. Corp. Law), NUI Galway
- » Bachelors of Business and Legal Studies, University College Dublin
- » Bachelors of Science (Accountancy), University College Cork
- » Bachelors of Business Studies, Dublin City University
- » Bachelors of Commerce (Management), University College Dublin
- » Holders of the National Diploma in Business Studies, Tralee Institute of Technology
- » Holders of the Diploma of Advanced Business Studies/B.Sc. (Management), Dublin Institute of Technology
- » Holders of the National Certificate in Business Studies, Cork Institute of Technology

- » Holders of the Diploma in Financial Services (Accounting Stream), Institute of Bankers
- » Holders of the National Certificate in Business Studies (Accounting), Galway-Mayo and Tallaght Institutes of Technology
- » Holders of the Post-Graduate Diploma in Accounting, Dublin Institute of Technology
- » Masters of Business Administration, NUI Galway
- » Certified Diploma in Accounting and Finance, ACCA

GROUP 4 – Exempt from Paper 4 of Part 1

- » Apprentice Solicitors who have passed their Part 1 Professional Examinations
- » Qualified Solicitors and Barristers
- » Holders of Law Degrees or Diplomas in Legal Studies
- » Bachelors of Arts in Law and European Studies, University of Limerick
- » Bachelors of Arts in Business and Legal Studies, Waterford Institute of Technology
- » Bachelors of Arts in Legal Studies with Taxation, Letterkenny Institute of Technology

GROUP 5 – Exempt from Paper 3 of Part 1

- » Bachelors of Arts in Finance and Economics, NUI Maynooth
- » Bachelors of Science (Applied Mathematical Sciences), Dublin City University
- » Holders of the Certificate in Financial Services (Accounting Stream), Institute of Bankers
- » Holders of the Diploma in Business Studies (Accountancy Stream), Letterkenny Institute of Technology
- » Holders of the Higher Diploma in Business Studies, University College Dublin
- » Holders of the National Certificate in Business Studies, Tralee Institute of Technology
- » Holders of the Higher Diploma in Finance, NUI Maynooth
- » Holders of the National Certificate in Business Studies (Accountancy Stream), Athlone Institute of Technology
- » Holders of the National Diploma in Business Studies (Management Finance Stream), Athlone Institute of Technology
- » Holders of the National Certificate in Business Studies (Financial Accounting Stream), Limerick Institute of Technology
- » Holders of the Higher Certificate in Business Studies, Sligo Institute of Technology
- » Holders of the Higher Certificate in Accountancy, Sligo Institute of Technology
- » Holders of the Higher Certificate in Accounting and Finance, Limerick Institute of Technology
- » Bachelors of Business Studies (Honours), Sligo Institute of Technology

GROUP 6 – Exempt from Paper 1 of Part 1 [Subject to time limits, see paragraph 5.3]

- » Holders of the Higher Tax Officer qualifying examinations

GROUP 7 – Exempt from Papers 1 & 3 of Part 1 [Subject to time limits, see paragraph 5.3]

- » Bachelors of Arts in Accounting and Finance, Athlone Institute of Technology
- » Holders of the National Diploma in Professional Accounting, Athlone Institute of Technology

GROUP 8

- » Applicants who can satisfy the Education & Qualifications Committee that they have passed an examination equivalent to the standard set on the relevant papers in the Part 1 Examination.