

Be Part of Every
Business Decision

Become a
Registered Tax Consultant

ITI School of Taxation Prospectus 2008

Educating, Developing & Representing



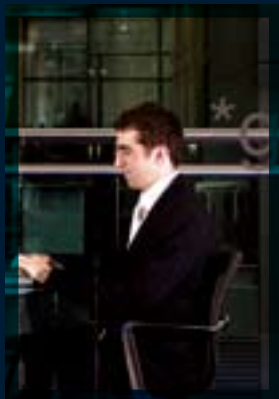
**Irish Taxation
Institute**



contents

What are Registered Tax Consultants?	2
The Experts in Providing Commercially Focused Tax Advice	2
The Role of a Registered Tax Consultant.....	4
International Opportunities	5

Careers in Taxation	6
Taxation is one of Ireland's fastest growing and lucrative careers	6
Why Choose a Career in tax?	7
Who Recruits Registered Tax Consultants?	7
Becoming a Registered Tax Consultant	7



ITI School of Taxation
– 30 Years of Tax Education..... 9

Associate of the Irish Taxation Institute (AITI) 11

 Introduction..... 11

 What Will You Study? 11

 General Information..... 12

 Examinations..... 12

Technician Member of the ITI (TMITI) 13

 Introduction..... 13

 What Will You Study? 13

 General Information..... 14

 Examinations..... 14

AITI and TMITI Student Support..... 14

About the Irish Taxation Institute 16

 Supporting the Taxation Profession 16

**Exemption List – Holders of Graduate
and Post-Graduate Qualifications 18**

**Exemption List – Holders of Existing Professional
Qualifications 22**

Next steps 24

What are Registered Tax Consultants?

The Experts in Providing Commercially Focused Tax Advice

Business and commercial decisions are never made without considering the tax implications and structuring an effective tax plan. This requires accurate, timely advice and the expertise of a Registered Tax Consultant, who can help maximise the earning potential for a company or organisation in-line with their business strategy.

Commercial deals often hinge on the outcome of tax consequences. Being aware of the full picture by working with a Registered Tax Consultant makes good commercial sense and will assist in delivering the desired goal.

Tax consultancy is a career that offers a broad scope of job opportunities with attractive financial rewards, all over the world.

Registered Tax Consultants are experts in providing commercially focused tax advice to businesses and to individuals. Registered Tax Consultants work in all business arenas including:

- » specialist taxation practices,
- » professional service firms,
- » financial services firms,
- » multinational organisations both in Ireland and abroad

Many Registered Tax Consultants also set up their own businesses or practices.

A Flexible Career

Flexibility is one of the key qualities and attractions of a career in taxation. You can focus your tax expertise on a range of different areas such as consulting on mergers and de-mergers, corporate acquisitions, wealth management strategies, company restructuring or devising innovative tax strategies for companies. You may want to combine your career in taxation with other areas which interest you, e.g., manage investment structures and personal tax advice for those in a particular industry or sector such as sport or film.

Whatever you decide, a career as a Registered Tax Consultant will adapt to fulfil your needs and provide rapid progression to enjoy a successful career. Tax is never static, and a career based in tax will always be dynamic and constantly evolving.

Why become a Registered Tax Consultant?

When choosing a career you need to consider your natural talents, saleable strengths, goals in life and your vision for your future. Tax is a vibrant, ever-changing and flexible profession that will travel with you to the highest peaks of your ambitions.



Tim Kiely, Ernst & Young



I studied Law and Accounting in UL and had an interest in the tax subjects due to its combination of legal and business principles. I also did a work placement in the tax department of Ernst & Young that furthered my interest.

Tax is a major factor in decisions that companies make, and often, tax reasons will outweigh other commercial reasons in determining strategy. The role of the Registered Tax Consultant is critical to the running of a business, and sound tax advice can form the cornerstone of major commercial decisions.



Did you know?

At the heart of every business decision, commercial deal and financial transaction, there is one common factor – taxation.

Are you seeking ...

- ✓ a recognised profession and professional qualification?
- ✓ a defined career path offering excellent financial reward?
- ✓ intellectual challenges in a dynamic, constantly changing environment?
- ✓ membership of a well-established, respected, nationwide Institute?

Do you ...

- ✓ apply logical solutions to complex problems?
- ✓ have the drive and ambition to work with the leaders of business and industry?
- ✓ have excellent communications skills?
- ✓ constantly challenge accepted wisdoms?
- ✓ enjoy dealing with people?

Then becoming a Registered Tax Consultant will offer you a world of opportunities.

No matter how the economic climate sinks or soars, tax will remain a steadfast part of every business and personal financial transaction.

The Role of a Registered Tax Consultant

Providing the right taxation advice at critical moments in a company's life may dictate its long-term success. To provide these services at the highest standard, Registered Tax Consultants undertake continuous training and technical updates throughout their career with the Irish Taxation Institute. Registered Tax Consultants never stop learning – legislation is always being updated, therefore affecting a client's or your organisation's business strategy.

Developing Business Strategies

As a Registered Tax Consultant you can advise the key decision-makers in organisations on effective tax structuring for critical business decisions, ensure optimal commercial choices are taken; demonstrate astute awareness of the current business and industry climate; and interpret new legislation with innovation and expertise.

Registered Tax Consultants monitor and anticipate changes to tax legislation and respond quickly with advice specific to a client's or organisation's particular commercial requirements.

Communicating Tax Advice

By combining legal knowledge, business acumen and excellent communication skills, Registered Tax Consultants translate difficult tax concepts for clients, so that they can make fully informed business decisions.

Managing Tax Compliance

Registered Tax Consultants also manage the tax compliance process for clients and organisations by complying with complex tax reporting obligations and negotiating with Irish and international Revenue authorities.

Planning for the Future

The role may also require consultation on major property developments in Ireland and abroad to minimise related tax costs, and structure Irish or cross-border mergers and acquisitions.

Registered Tax Consultants also help people to deal with major milestones or difficulties in their lives, such as buying or selling a home, planning for retirement, setting up a business, making a will and changes in marital status.

International Opportunities

Registered Tax Consultants often move from practice to the corporate sector or travel worldwide with their career as taxation is an international discipline. Registered Tax Consultants constantly advise on transactions that require consideration of taxation issues arising in a number of jurisdictions. The Irish Taxation Institute's AITI programme is the only Irish professional taxation qualification officially recognised under EU Directive 2005/36. This enables holders, on meeting certain criteria, to practice in other EU member states.



Jacinta Shinnick, KPMG

“

In my experience, working in tax is not just about dealing with numbers. Having an interest in research, a questioning mind and good analytical skills identify someone suitable to become a Registered Tax Consultant.

An interest in business will also help drive your understanding of the issues you come across in work. The ability to communicate in a clear, logical, concise way in writing, as well as face-to-face, will make you a great fit for the job.

”

Did you know?

Many Registered Tax Consultants are based all over the world – from the Caribbean, the US, Europe, Australia and Asia.

Careers in Taxation

Taxation is one of Ireland's fastest growing and most lucrative careers

Major recruiters consistently list tax consultancy as one of the fastest growing and most profitable career options in Ireland. Tax offers a world of opportunities, a variety of roles and a diversity of organisations willing to employ you.

While Registered Tax Consultants often work in taxation and accountancy firms or even open up their own consultancy firm, they are also sought after by major financial institutions, legal firms, large corporations and the state sector.

Global demand for Registered Tax Consultants has risen significantly in recent years, providing extensive progression opportunities in Ireland and worldwide. A career in taxation goes beyond the boundaries of other business professions, helping the "best and brightest" to achieve their ambitions.

Why Choose a Career in tax?

Enjoy a role where you can advise the leaders of Irish and international business. A career in tax offers you:

- » A broad career combining business and law and providing a range of possibilities
- » Excellent financial rewards
- » Rapid career progression
- » Opportunities to work in a dynamic sector
- » A flexible career

Who Recruits Registered Tax Consultants?

- » All leading professional services firms
- » Specialist taxation practices
- » Accountancy firms
- » Legal firms
- » Financial Services companies
- » Multinational corporations in Ireland and abroad

Details of employment opportunities can be viewed on the individual websites of all major employers and also on the Graduate Opportunities page of the Irish Taxation Institute website www.taxireland.ie/education.

Becoming a Registered Tax Consultant

There are endless job opportunities with a career in taxation. It is a stand-alone, well-respected profession, and is currently one of the fastest growing in Ireland.

It is a popular career choice open to graduates from all disciplines – including those with business, financial, law or arts degrees.

A career in tax is dynamic, exciting and all-encompassing offering something for every skill-set. To become a Registered Tax Consultant you must undertake the ITI's professional taxation qualification – the AITI (Associateship of the Irish Taxation Institute), which is the leading taxation qualification offered within Ireland.

The steps towards becoming a Registered Tax Consultant are:

Step 1: To begin your career in taxation, decide you want to study the AITI and secure employment with any of the firms who recruit Registered Tax Consultants. These firms mainly recruit in September/October through the "Milk Round" but sometimes will also seek graduates in spring.

Step 2: Check the individual firm's websites and attend the "Milk Round" presentations that take place in third-level colleges and universities. A formal application and interview process is required and contracts will be awarded to successful candidates. Remember to specify that you wish to study AITI and train as a Registered Tax Consultant.

Step 3: Ask for further information on the tax career at your college or university careers' office, or come meet the Education team from the ITI School of Taxation at a career fair near you.

Step 4: While working full-time in your employer firm's tax practice you can expect to be sponsored by them to undertake the ITI's professional taxation qualification – the AITI. Larger firms and financial institutions also recruit graduates to work for their in-house tax departments and require them to obtain the AITI qualification.



Aoife Lavan - NCB Stockbrokers Ltd



In my final year in college I followed the same route as many graduates, taking part in the “Milk Round” and interviewing with the large financial and professional service firms to further my education. I secured a training contract and pursued the AITI qualification as it is recognised and respected as the only stand-alone tax qualification in Ireland.

My work involves liaising with the portfolio management team to advise clients on their pension and retirement options.



In general, for guaranteed career progression and promotion in all of the tax practices and large firms in Ireland it is necessary to hold the AITI qualification.

If you would like to get more detail on a career in taxation, please visit our website www.taxireland/education.

Professional or Academic Qualifications

Exemptions are available from some of the subjects of the Part 1 syllabus of AITI if proof of a relevant qualification is provided when registering. We have a full, detailed list of all of the available university, college and professional qualification exemptions on page 18 of this prospectus and also on our website www.taxireland.ie/education.

A Lucrative Career

Tax is regarded as a financially rewarding career and there are no limits to the rewards you can expect to earn when qualified and begin your progression through the ranks. A trainee tax consultant can expect to earn between €20,000 – €25,000 p.a., when qualified in three years or less, a Registered Tax Consultant can earn approximately €45,000 – €55,000 p.a. There is no restriction on what you can earn on your way to the top.

Did you know?

Newly qualified Registered Tax Consultants earn, on average, €45,000 - €55,000 p.a. with rapid progression, bringing even bigger financial rewards.

ITI School of Taxation – 30 Years of Tax Education

The Irish Taxation Institute has been the leading provider of professional tax qualifications through our School of Taxation for over 30 years. Our educational mission is to train people to provide technically correct and commercially sound taxation advice.

Within the ITI School of Taxation we offer two professional tax courses – Associate of the Irish Taxation Institute (AITI) and Technician Member of the Irish Taxation Institute (TMITI). The courses and exams are undertaken by hundreds of students around Ireland every year and are designed to equip individuals with the necessary knowledge, communication skills and business acumen to enable them to pursue successful careers within the taxation profession.



Ruth-Ellen O'Donovan, Deloitte
(Current Part 3 Student)



I studied Law in UCD and during my final year I discovered that the elements of law which I was interested in, such as revenue, commercial, trust and company law, were highly relevant to the type of work undertaken by a Registered Tax Consultant. I realised that I could combine my legal interests with a professional tax qualification, so I chose AITI.

My role is mainly consultancy based, and I work with other departments and partners across the domestic and international firm. I also liaise with clients and their advisers, managing transactions to ensure client expectations, deadlines and budgets are met.



Did you know?

Only holders of the AITI qualification can use the professional title: **Registered Tax Consultant.**

The ITI School of Taxation has seen considerable growth in student numbers with a 40% increase over the past three years. Demand for our qualifications has grown rapidly, in fact over 33% of our membership qualified in the past five years, adding a youthful dynamic to a long established Institute.

All of our lecturers are experienced Registered Tax Consultants, as well as being skilled educators and the experts in their respective fields. We offer an education experience which has been specifically designed to ensure we deliver a route to a challenging career which offers mobility and flexibility within any market.

The AITI is the leading taxation qualification offered within Ireland. It is a stand-alone qualification and suitable for anyone looking for a dynamic and exciting career. The designated letters AITI can be used by all successful graduates of our three-year programme. Without the AITI qualification you will not be recognised as being a Registered Tax Consultant.

The Irish Taxation Institute works closely with member firms to ensure that the AITI programme is regularly updated to suit market requirements and provides all the expertise and proficiency required for a successful career advising the leaders of business and industry.

Associate of the Irish Taxation Institute (AITI)

Introduction

The AITI is recognised as the pre-eminent tax qualification for tax professionals in Ireland. The Irish Taxation Institute is in regular contact with employers to ensure that the training it provides meets employers' demands.

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

What will you study?

The AITI programme provides a comprehensive education programme, which is updated annually to reflect the ever-changing requirements of the Registered Tax Consultant. The AITI qualification consists of three Parts, normally completed over three years, with four subjects at each Part. To become an Associate of the Irish Taxation Institute, it is necessary to complete all three Parts of the AITI examinations, (unless exemptions are claimed, see page 18).

The four subjects at each Part are as follows:

Part 1

- » Income Tax and Corporation Tax Principles
- » Capital Gains Tax for Individuals
- » Accountancy for Tax Practitioners
- » Law for Tax Practitioners

Part 2

- » Personal Tax Practice 1
- » Corporate Tax Practice 1
- » Indirect Tax Practice 1
- » Capital Acquisitions Tax

Part 3

- » Personal Tax Practice 2
- » Corporate Tax Practice 2
- » Indirect Tax Practice 2
- » Taxation Management & Ethics

Additional information on each of these modules is available on www.taxireland.ie/education.

Did you know?

A background in business or accounting is not required to study the AITI exams. Graduates of all disciplines can apply.

General Information

Evening lectures are available in Dublin, Cork and Galway and take place twice weekly for three hours per evening running from October to March.

Homestudy is offered to students whose professional or personal commitments are such that they are unable to attend regular evening lectures. A fully supported option, home-study students are provided with a set of manuals, the relevant Institute publications, and intensive weekend workshops held in Dublin and Limerick.

For more information, visit www.taxireland.ie/education.

Examinations

Examinations take place twice each year, in April/May and August/September. Students may choose either sitting.

Students must have successfully completed or be exempted from one Part before proceeding to the next Part of the examinations.



William Doran, PricewaterhouseCoopers

“

I chose to work in tax because I was attracted by the variety of work. On any given day I could be working on 8 or 9 clients and doing different things on each one. Within my specific group, we offer two main services to clients – compliance and consultancy. Our compliance services help clients compute their tax liabilities correctly and on time, while our consultancy services vary from the personal tax issues of senior management and directors to large, complex company reorganisations.

”

Did you know ?

Tax Consultancy is a young, dynamic profession with 33% of the Irish Taxation Institute membership qualifying in the past five years.

Technician Member of the ITI (TMITI)

Introduction

The Irish Taxation Institute's TMITI (Technician Member of the Irish Taxation Institute) qualification is **Ireland's only dedicated professional taxation compliance qualification**. It is a one-year part-time course.

Tax is a constantly changing discipline. The ever-increasing complexity of taxation and its importance in making business decisions, as well as Ireland's self-assessment system, create a **strong demand for quality tax compliance**.

What will you study?

The ITI provides a comprehensive, practical programme which is **updated annually** to reflect the ever-changing requirements of the Irish tax administration system. The aim of the TMITI programme is to provide a **practical qualification** in the skills required to undertake tax compliance work.

The six subjects covered in the TMITI programme are as follows:

Income Tax and PAYE Compliance

Provides a detailed understanding of the Irish personal tax compliance system to enable Technician Members to complete and file income tax returns.

Corporation Tax Compliance

Provides an understanding of the principles of corporation tax.

Capital Gains Tax Compliance

Covers the principles of capital gains tax (CGT). Technician Members will be able to undertake CGT computations, as well as understand CGT compliance and clearance procedures.

VAT Compliance

Provides a basic understanding of the operation of value-added tax (VAT) and an ability to complete VAT returns for Irish businesses.

Accounting for Tax Technicians

Introduces accounting terminology, as well the make-up of accounts and the significance of accounting items for tax purposes.

Law for Tax Technicians

Provides an overview of the Irish legal system, together with an understanding of the legal obligations and concepts under company, partnership and commercial law.

There are no exemptions from any subjects on the Tax Technician course.

Additional information on each of these modules is available on www.taxireland.ie/education.

Did you know?

The number of TMITI students choosing to continue to AITI has grown in past years.

“

I can't recommend the course highly enough. I heard about TMITI from one of my colleagues who did the course two years before me. TMITI gives an excellent overview of the Irish taxation system and it would enable anyone to prepare tax, VAT and PAYE returns for sole traders or small companies. The capital gains tax part of the syllabus was also excellent.

”

Emer Hayes, Honeywell International

General Information

Lectures for the Tax Technician course start in October and end in April each year. Lectures take place over a series of weekends (approximately one per month). Students may choose to attend in either Dublin or, subject to demand, Limerick.

Examinations

Examinations are held in early May and early September. Students can choose either sitting.

AITI and TMITI Student Support

The Education Team at the Irish Taxation Institute are focussed on making the AITI and TMITI learning experience straightforward and efficient for our busy students. The team has a broad range of experience and expertise with which we manage thousands of students each year. Each part of the AITI programme has a dedicated course co-ordinator; TMITI has its own course co-ordinator; and both courses are supported by an examinations co-ordinator. This team is under the guidance of the Director of Educational Strategy.

Comprehensive Course Materials

The ITI provides students with the entire range of notes required for their exams. Course materials are written by an external team of highly qualified Registered Tax Consultants, who are experts in their respective fields and are drawn from a range of well-known taxation, accountancy and legal organisations.

Student Travelcard

All current ITI students are eligible for Student Travelcards.

Student TaxFind



Student TaxFind is a searchable information database of tax materials provided to students on CD-ROM or online. This study aid contains a wealth of additional reference material and is an integral part of the AITI course materials.

Secure Website Area



Our secure Students' Area of www.taxireland.ie is accessible by a password given to students upon registration. It is updated regularly with all the latest information for students, including lecture notes, timetable changes, revision and supplementary materials, and exam application forms.

You can contact the Education Team by phone on + 353 1 6631700, or by e-mailing students@taxireland.ie or by visiting our website www.taxireland.ie/education.

Irish Tax Review



Students receive complimentary copies of our bimonthly magazine, *Irish Tax Review*. In addition to providing news and articles relevant to your day-to-day business life, it also contains a dedicated Student News section.

TaxFax



TaxFax is a free weekly news service that is e-mailed to all ITI members, including students. Key features include dates for your diary, a news section, information on Revenue and a summary of national and international tax cases.

About the Irish Taxation Institute

Supporting the Taxation Profession

The Irish Taxation Institute provides a range of services combined to offer a wealth of expert, timely and relevant tax information to fulfill our members' professional requirements.

The Institute encourages and supports a lifelong collaboration with members – from qualification as a Registered Tax Consultant through our AITI programme to our range of professional development events and information services, we ensure that you are equipped with all the skills and knowledge required to succeed throughout your career.

We are the only professional Institute in Ireland solely focused on tax. For over 40 years we have supported the taxation profession and developed an exceptional pool of tax expertise from which we source the technical support provided to Registered Tax Consultants. The wealth and quality of information now available to our members is unprecedented, ranging from our extensive archive, through to our up-to-date daily and weekly tax bulletins.



ITI Conferring Ceremony, 2007

The Irish Taxation Institute offers unrivalled networking opportunities. Our events, including our Annual Conference, are attended by senior figures from the tax profession, Revenue, Government, and the broader business environment, promoting both openness and alliance.

ITI's relationship and ongoing engagement with tax policymakers and administrators ensure that our members' views and recommendations are consistently represented at all levels. As an ITI member, you can play an active part in resolving difficulties you may be experiencing, as well as shaping the conditions for your business and those of your clients to prosper.

Most importantly, ITI membership leads to lasting friendships, facilitating idea sharing and exchanges of experience with your fellow professionals.

The Institute is a member-focused and responsive organisation, dedicated to anticipating and providing solutions to your needs.

We always welcome feedback to ensure our services remain of the highest quality and continue to be relevant to the profession.

Benefits of Membership
Professional Development Courses
Information Services
Representations and Research
Education Services
Promoting the Tax Profession

Did you know?

We offer a secure dedicated Members' Area on our website, with member update facilities and member only information. See www.taxireland.ie

Exemption List – Holders of Graduate and Post-Graduate Qualifications

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 ATII examinations. Exemptions are valid for 18 months from the date of notification. To claim an exemption, please fill in and submit the form (available on www.taxireland.ie/education), together with the appropriate documentation and fee.

Documents required to claim exceptions

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.

University/College	Qualification	Paper 1 Income Tax and Corporate Tax Principles	Paper 2 Capital Gains Tax for Individuals	Paper 3 Accounting for Tax Practitioners	Paper 4 Law for Tax Practitioners	Provision
Dublin City University	Masters of Business Studies in Accounting	✓	✓	✓	✓	
	Professional Diploma in Accounting	✓	✓	✓	✓	
	Bachelor of Arts in Accounting & Finance	✓	–	✓	✓	
	Bachelor of Business Studies	–	–	✓	✓	
	Bachelor of Science (Applied Mathematical Sciences)	–	–	✓	–	
NUI Galway	Master of Accounting	✓	✓	✓	✓	
	Bachelor of Commerce*	✓	–	✓	✓	* Must have successfully completed both tax papers
	Bachelor of Commerce (International)*	✓	–	✓	✓	* Must have successfully completed both tax papers
	Bachelor of Commerce (Accountancy Stream)	–	–	✓	✓	
	Bachelor of Corporation Law (B. Corp. Law)	–	–	✓	✓	
	Master of Business Administration	–	–	✓	✓	
	BCL (Law)	–	–	–	✓	
B.A. in Legal Science	–	–	–	✓		
NUI Maynooth	Bachelor of Arts in Finance and Economics	–	–	✓	–	
	Higher Diploma in Finance	–	–	✓	–	
	Bachelor of Business Studies (Legal Stream)	–	–	✓	✓	

	LLB (Law)	-	-	-	-	✓
	Law with French	-	-	-	-	✓
	Law with German	-	-	-	-	✓
University College Cork	Bachelor of Commerce (Accountancy Stream)	-	-	-	✓	✓
	Bachelor of Science (Accountancy),	-	-	-	✓	✓
	BCL (Law)	-	-	-	-	✓
	B.C.L. (Law and Irish),	-	-	-	-	✓
	B.C.L., (French),	-	-	-	-	✓
	B.C.L., (German),	-	-	-	-	✓
	B.C.L., (International),	-	-	-	-	✓
University College Dublin	Master of Accounting	✓	✓	✓	✓	✓
	Bachelor of Commerce (Accountancy Stream)	-	-	-	✓	✓
	Bachelor of Commerce (Management Stream)	-	-	-	✓	✓
	Bachelor of Business and Legal Studies	-	-	-	✓	✓
	Higher Diploma in Business Studies	-	-	-	✓	-
	BCL (Law)	-	-	-	-	✓
	B.C.L. (International),	-	-	-	-	✓
	B.C.L. (European and Legal Studies),	-	-	-	-	✓
	B.C.L. (Law with French Law),	-	-	-	-	✓
	B.C.L. (Law with Politics),	-	-	-	-	✓
	B.C.L. (Law with Philosophy),	-	-	-	-	✓
	B.C.L. (Law with History),	-	-	-	-	✓
	B.C.L./Maitrise	-	-	-	-	✓
University of Limerick	Bachelor of Business Studies (Accounting & Finance Option),	✓	-	-	✓	✓
	Bachelor of Arts in Law and Accounting	✓	-	-	✓	✓
	Bachelor of Arts in Law and European Studies	-	-	-	-	✓
Letterkenny Institute of Technology	Master of Arts in Accounting	✓	✓	✓	✓	✓
	Bachelor of Business Studies (Accounting)	✓	-	-	✓	✓
	Bachelor of Arts in Legal Studies with Taxation	-	-	-	-	✓
	Diploma in Business Studies (Accounting Stream)	-	-	-	✓	-

University/College	Qualification	Paper 1		Paper 2		Paper 3		Paper 4		Provision
		Income Tax and Corporate Tax Principles	Capital Gains Tax for Individuals	Accounting for Tax Practitioners	Law for Tax Practitioners					
Dublin Institute of Technology	Advanced Diploma in Administration and Marketing /B.Sc. (Management),	✓	-	✓	✓	✓				
	Diploma of Advanced Business Studies/B.Sc. (Management)	-	-	✓	✓	✓				
	Post-Graduate Diploma in Accounting	-	-	✓	✓	✓				
	Bachelor of Business Studies (Accounting)	✓	-	✓	✓	✓				
	Bachelor of Arts in Legal Studies with Taxation	-	-	-	-	-				
National College of Ireland	Bachelor of Arts in Accounting and Human Resource Management (Accounting Stream)	✓	-	✓	✓	✓				
	Bachelor of Arts in Accounting & Human Resource Management (Human Resources Stream)	-	-	✓	✓	✓				
GM Institute of Technology	Bachelor of Business Studies (Accounting)	✓	-	✓	✓	✓				
	Baitsilíirí Ealaíoní nGnó agus Cumarsáid (Accounting)	✓	-	✓	✓	✓				
	National Diploma in Business Studies (Accounting)	✓	-	✓	✓	✓				
	National Certificate in Business Studies (Accounting)			✓	✓	✓				
Tallaght Institute of Technology	Bachelor of Business Studies (Accounting)	✓	-	✓	✓	✓				
	National Diploma in Business Studies (Accounting)	✓	-	✓	✓	✓				
	National Certificate in Business Studies (Accounting)	-	-	✓	✓	✓				
Cork Institute of Technology	National Diploma in Business Studies (Accounting)	✓	-	✓	✓	✓				
	National Certificate in Business Studies	-	-	✓	✓	✓				

Waterford Institute of Technology	Bachelor of Arts in Financial Services	-	-	✓	✓
	Bachelor of Business Studies (Accountancy Stream)	-	-	✓	✓
	Bachelor of Arts in Business and Legal Studies	-	-	-	✓
Dublin Business School	Bachelor of Arts in Business (Accountancy Stream)	-	-	✓	✓
Limerick Institute of Technology	Bachelor of Business Studies in Accounting and Finance	-	-	✓	✓
	National Certificate in Business Studies (Financial Accounting Stream)	-	-	✓	-
	Higher Certificate in Accounting and Finance	-	-	✓	-
Dundalk Institute of Technology	Bachelor of Arts (Honours) in Accounting and Finance	-	-	✓	✓
Sligo Institute of Technology	Bachelor of Business in Accounting	-	-	✓	✓
	Higher Certificate in Business Studies	-	-	✓	-
	Higher Certificate in Accountancy	-	-	✓	-
	Bachelor of Business Studies (Honours)	-	-	✓	-
Tralee Institute of Technology	Bachelor of Business Studies	-	-	✓	✓
	National Diploma in Business Studies	-	-	✓	✓
	National Certificate in Business Studies	-	-	✓	-
Athlone Institute of Technology	Bachelor of Business Studies	-	-	✓	✓
	National Certificate in Business Studies (Accountancy Stream)	-	-	✓	-
	National Diploma in Business Studies (Management Finance Stream)	-	-	✓	-
	Bachelor of Arts in Accounting and Finance	✓	-	✓	-
	National Diploma in Professional Accounting	✓	-	✓	-
Griffith College Dublin	LLB in Irish Law	-	-	-	✓
Portobello College	LLB in Irish Law	-	-	-	✓

Students are strongly advised to check Exemptions details at www.taxireland.ie as updates may have occurred since the publication of this document.

Exemption List – Holders of Existing Professional Qualifications

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 form (available on www.taxireland.ie/education), together with the appropriate documentation and fee.

Documents required to claim exceptions

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.

Holders of Existing Professional Qualifications				
	Paper 1 Income Tax and Corporate Tax Principles	Paper 2 Capital Gains Tax for Individuals	Paper 3 Accounting for Tax Practitioners	Paper 4 Law for Tax Practitioners
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	✓	✓	✓	✓

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	✓	✓	✓	✓	✓
Associates of the Chartered Institute of Management Accountants	✓	–	–	✓	✓
Associates of the Institute of Accounting Technicians in Ireland	✓	–	–	✓	✓
Associates of the Institute of Chartered Secretaries (Financial Stream)	–	–	–	✓	✓
Diploma in Financial Services (Accounting Stream), Institute of Bankers	–	–	–	✓	✓
Certified Diploma in Accounting and Finance, ACCA	–	–	–	✓	✓
Apprentice Solicitors who have passed their Part 1 Professional Examinations	–	–	–	–	✓
Qualified Solicitors and Barristers	–	–	–	–	✓
Certificate in Financial Services (Accounting Stream), Institute of Bankers	–	–	–	✓	–
Holders of the Higher Tax Officer qualifying examinations	✓	–	–	–	–
Unqualified accountants who have passed the first stage of their accounting qualification	–	–	–	✓	✓
Exemptions are also available to 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.					

Next steps

University & College Graduates

Step 1 - Decide you want a career in taxation, study the AITI and secure employment with one of the firms who recruit Registered Tax Consultants.

Step 2 - Check individual firms' websites for graduate opportunity information or apply during "Milk Round" presentations for a training contract.

Step 3 - Ask for further information on the ITI School of Taxation at your university/college careers office.

Step 4 - While working in your employer's tax practice, you can expect to be sponsored by them to undertake the AITI.

You can also find out more about the AITI and TMITI syllabus, course details, and exemptions on our website at www.taxireland.ie

Registration Deadlines

The closing date for registration is mid-September of each year. Please check the website www.taxireland.ie for the current registration deadline and late fee information.

How do I apply?

Online Applications: Registration is available online at www.taxireland.ie/education by filling out the forms and then posting any relevant exemption documentation.

Postal Applications: You can apply by filling out the course booking forms in our Student Handbook, available to download on our website at www.taxireland.ie

The forms must then be returned, along with the course fees and any back-up documentation required, to:

The Education Team
Irish Taxation Institute,
South Block,
Longboat Quay,
Grand Canal Harbour,
Dublin 2.

Who do I contact?

For more information on our AITI or TMITI qualification, contact our Education Team at tel: 353-1-6631700 or email: students@taxireland.ie

The Education Team are:

Martina O'Brien

Director of Education Strategy

Grace McRandal

Senior Manager of Education Programmes

Áine Hollingsworth

Senior Tax Consultant

Muriosa Prendergast

Education Manager

Joanna Ceremuga

AITI Part 1 Co-ordinator

Miriam El Fhiki

AITI Part 2 Co-ordinator

Nathalie Peyret

AITI Part 3 Co-ordinator

Roisin McEntee

Examinations Co-ordinator

Sinéad Byrne

Education Co-ordinator

www.taxireland.ie

Educating, Developing & Representing



**Irish Taxation
Institute**

Irish Taxation Institute

South Block

Longboat Quay

Grand Canal Harbour

Dublin 2

Tel.: + 353 1 6631700

Fax: + 353 1 6688088

www.taxireland.ie