

Educating, Developing & Representing



**Irish Taxation
Institute**

AITI Student Handbook

2009/2010

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Irish Taxation Institute

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Welcome to the ITI School of Taxation. I would particularly like to welcome students who are registering for the first time. This handbook is designed to help you throughout your course of study and you should retain it for future reference. If you are a continuing student, please pay particular attention to the changes in the AITI qualification which are being implemented from October 2009 including new examination regulations, the details of which are contained in this handbook.

Please note that **internet access** is vital as e-learning, Student TaxFind and important updates are all available online and you will be required to log in regularly during your studies.

On behalf of the education team, I would like to take this opportunity of wishing you every success in pursuing the AITI qualification. We look forward to meeting you over the course of your studies.

Kind regards

A handwritten signature in cursive script that reads "Martina O'Brien". The signature is written in black ink and is positioned above a horizontal line.

Martina O'Brien
Director of Educational Strategy

ACADEMIC CALENDAR

	Winter Course 2009/2010	Summer Course 2010
Registration	11 September 2009	9 April 2010
Lectures commence	3 October 2009	24 April 2010
Registration closes	30 November 2009	14 May 2010
Deadline for submission of exemption application with proof of entitlement	18 December 2009	14 May 2010
Continuous assessment & examination application deadline*		
Continuous assessment takes place	January 2010	July 2010
Lectures finish	14 March 2010	8 August 2010
Revision Course		
Part 1	20 & 21 March 2010	24 & 25 July 2010
Part 2	27 & 28 March 2010	24 & 25 July 2010
Part 3	24 & 25 April 2010	14 & 15 August 2010
Examinations**		
Part 1	19 – 23 April 2010	16 – 20 August 2010
Part 2	19 – 23 April 2010	16 – 20 August 2010
Part 3	17 – 21 May 2010	30, 31 August, 2, 3 September 2010
Publication of exam results		
Part 1	23 June 2010	30 September 2010
Part 2	23 June 2010	30 September 2010
Part 3	21 July 2010	21 October 2010

* Applications will not be accepted after the deadline

** Students may choose to sit their examinations in either of the next two examination sittings once they have completed the course

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SECTION 1 ABOUT THE IRISH TAXATION INSTITUTE

1.1 INTRODUCTION

The Irish Taxation Institute (ITI) is the leading representative body dedicated to taxation affairs in Ireland. Our mission is to support an efficient, fair and competitive tax system that encourages economic and social progress. Our membership of Registered Tax Consultants comprises accounting, legal and business professionals both in the public and private sectors. A not-for-profit organisation, ITI's stakeholders include our members, Government, State agencies, professional organisations and the general public.

Educating

The ITI School of Taxation provides a comprehensive nationwide range of professional taxation qualifications. Designed to equip individuals with the necessary skills and knowledge to enable them to pursue successful and well rewarded careers within the taxation profession, the programmes of the School are designed, delivered and assessed by a team of taxation specialists.

ITI School of Taxation programmes include:

Associateship of the Irish Taxation Institute (AITI)

The School provides a comprehensive three-year professional qualification for those wishing to become Registered Tax Consultants. Designed and delivered in accordance with best practice in professional education, an AITI graduate will have detailed tax knowledge, and the requisite professional skills to work as a Registered Tax Consultant.

Fellowship by Thesis (FITI)

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

Technician Member of the Irish Taxation Institute (TMITI)

The School offers a one-year programme focussed on tax compliance which provides course participants with a comprehensive and practical understanding of the workings of the major taxes that operate in Ireland.

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 new qualification aimed at those who wish to develop their financial planning knowledge and skills to the highest international standards.

Developing

The ITI's professional development programme provides continuing professional education, appropriate advice, specialist seminars and other support services for members. This ensures that our members remain professionally competent throughout their working lives. The ITI also produces a comprehensive suite of taxation publications covering the full range of tax topics.

Representing

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.

SECTION 2 **THE AITI QUALIFICATION**

2.1 The Associateship of the Irish Taxation Institute (AITI) is Ireland’s leading taxation qualification. Celebrating its thirtieth anniversary in 2009, the 3,686 qualified AITIs working throughout the public and private sector are testimony to prestige of the qualification and the calibre of its graduates.

During your AITI studies, you acquire the skills and competencies needed to provide commercially focused and technically sound taxation advice. Normally completed over a 3 year period, the AITI course is a part-time professional qualification offered by the ITI. Exemptions are available for holders of relevant undergraduate, postgraduate and professional qualifications.

The AITI is a cumulative and fully integrated curriculum. Each Part builds on the knowledge and skills acquired at previous Parts, meaning that every subject that you have successfully passed (or been exempted from) is relevant throughout the course of your studies.

NEW AITI SYLLABUS	PART 1	PART 2	PART 3
	FUNDAMENTALS	APPLICATION & INTERACTION	ADVANCED
	Personal & Business Tax Fundamentals	Personal Taxes Application & Interaction	Advanced Personal Taxes
	Financial Reporting & Tax Accounting Fundamentals	Business Taxes Application & Interaction	Advanced Business Taxes
	Law Fundamentals	Indirect Taxes Application & Interaction	Advanced Indirect Taxes
	Capital Gains Tax Fundamentals	Capital Taxes Application & Interaction	Professional Advice, Tax Audits and Ethics
	Tax Research Workshops	Tax Research Workshops	Tax Research Workshops

A detailed syllabus is available to download from our website.
 See page 23 for more information on transitional arrangements for continuing students.

COMPETENCIES OF AN AITI REGISTERED TAX CONSULTANT

Tax is an ever-changing and ever-increasing body of legislation, precedents and practice. You will also attain the vital competency of 'learning to learn' so that you can keep abreast of relevant developments throughout your career.

Learning Objectives

As an AITI qualified Registered Tax Consultant, you will be able to:

Advisory Skills

- » Provide comprehensive, clear and unambiguous taxation advice that is both technically sound and commercially appropriate across all taxes
- » Apply analytical skills and in-depth knowledge of tax law to support taxpayers in being tax compliant
- » Carry out focused research across Irish and international tax law and Revenue practice leading to technically sound conclusions
- » Analyse and evaluate alternative potential solutions to assist taxpayers in managing and meeting their tax liabilities
- » Translate complex legal concepts and communicate implications of these to taxpayers, including individuals, corporates and other entities

Technical knowledge

- » Identify the relevant sources of law from Irish statutes to the Constitution to rulings from the European Court of Justice and guidance from the OECD
- » Interpret taxation legislation, related case law and Revenue precedents and practice and apply this to meet the circumstances of individual and corporate tax payers
- » Integrate relevant legal and accounting considerations into business decisions, as well as the impact of risk, ethics, corporate governance and commercial issues to ensure sound business advice

Ethics

- » Carry out professional activities with integrity, independence, to a high professional standard and with due care and consideration
- » Adhere to statutory and regulatory obligations and observe the ITI Code of Conduct

THE AITI COURSE

The AITI programme has been designed and will be delivered and assessed in keeping with best practice in adult education. Key features include:

- » A fully integrated and comprehensive curriculum which highlights the integration and **interaction of taxes**
- » A **transactional** approach as no tax exists in isolation
- » A comprehensive and detailed **syllabus** which maps to the course materials to assist you in planning and tracking your studies
- » A **standalone** qualification as you also cover the requisite accounting and law to support your knowledge of taxation
- » A fully integrated **blended learning** approach in keeping with best practice in adult education
- » A new **summer course** to offer even greater flexibility as you can choose when best suits you (and your employer) to study and sit examinations
- » Small group **research workshops** which focus on the development of tax research skills and the study of legislation, an integral competency for the Registered Tax Consultant
- » Bespoke **manuals** for each subject written and edited by leading tax specialists with input from educational experts which map to the new AITI 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
- » A **case study** based approach so you learn to apply your knowledge to a set of facts, reflecting the skills required to advise clients
- » **E-learning** which can be accessed at any time to complement course materials and lectures
- » Introduction of **continuous assessment** and assignments
- » Focused and **intensive revision courses** prior to examination sittings are an integral part of the AITI qualification
- » New **examination rules** come into effect from 2009/2010 (see page 27)

An expert faculty

The AITI programme is designed, delivered and assessed by over 150 contributors. The School of Taxation'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 AITIs to ensure that our continuous assessment and examination programmes are relevant and fair yet challenging.

Summer and winter courses

The AITI course is run twice each year to offer even greater flexibility for you (and your employer) in planning study and exam leave. The winter course runs from October to March while the summer course runs from April to August.

To offer maximum flexibility to our students, the AITI course is now delivered through 'blended learning' where weekend lectures are supplemented by research skills workshops, e-learning, assignments and continuous assessment.

Note: This blended learning programme replaces both homestudy and evening lectures.

Research Skills Workshops

A Registered Tax Consultant must be able to conduct comprehensive tax research, namely the skills of navigating, interpreting and applying tax legislation and case law. To that end, Research Skills Workshops have been developed as an integral element of each Part of the AITI programme. Delivered in small groups to foster collaborative learning, these practical

workshops are facilitated by tutors and based on case studies. These vital tax research skills will be assessed through continuous assessment and will also be integral to success in the examinations.

Assignments

Students will be expected to complete assignments during the academic year. Please note that these assignments are a learning tool to assist students with their studies and do not carry marks towards the final examinations (unlike continuous assessment).

2.4

CONTINUOUS ASSESSMENT

Continuous assessment has been introduced for certain papers for the academic year 2009/2010.

NEW AITI ASSESSMENT	PART 1	PART 2	PART 3
	FUNDAMENTALS	APPLICATION & INTERACTION	ADVANCED
	Personal & Business Tax Fundamentals <small>EXAM 90% CONTINUOUS ASSESSMENT 10%</small>	Personal Taxes Application & Interaction <small>EXAM 100%</small>	Advanced Personal Taxes <small>EXAM 85% CONTINUOUS ASSESSMENT 15%</small>
	Financial Reporting & Tax Accounting Fundamentals <small>EXAM 100%</small>	Business Taxes Application & Interaction <small>EXAM 90% CONTINUOUS ASSESSMENT 10%</small>	Advanced Business Taxes <small>EXAM 100%</small>
	Law Fundamentals <small>EXAM 100%</small>	Indirect Taxes Application & Interaction <small>EXAM 100%</small>	Advanced Indirect Taxes <small>EXAM 100%</small>
	Capital Gains Tax Fundamentals <small>EXAM 90% CONTINUOUS ASSESSMENT 10%</small>	Capital Taxes Application & Interaction <small>EXAM 100%</small>	Professional Advice, Tax Audits and Ethics <small>EXAM 100%</small>
	Tax Research Workshops	Tax Research Workshops	Tax Research Workshops
<small>* Tax Research teaches you the essential skills to pass your continuous assessments and examinations</small>			

Continuous assessment will take place in exam conditions in January 2010 and July 2010.

Students must present for the continuous assessment component prior to attempting their examinations. Students who do not present for continuous assessment prior to their examinations will not be permitted to present for examinations.

Students who attempt their continuous assessment in January 2010 may present for summer or autumn examinations in 2010. Students who attempt their continuous assessment in July 2010 may present for autumn examinations in 2010 only.

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.

It is not possible to defer or transfer results of continuous assessment.

Full details on dates and venues for continuous assessment will be communicated to students after courses commence.

Lecture Venues

Courses (subject to demand) are offered by the ITI in the following venues:

Dublin: Independent Colleges, Dawson Street, Dublin 2

Cork: Law Society, Courthouse, 27-29 Washington Street, Cork

Limerick: Mary Immaculate College, South Circular Road, Limerick

Athlone: Athlone Institute of Technology, Dublin Road, Athlone, Co Westmeath

Exam Venues

Examinations and continuous assessments 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 that you have been assigned to is confirmed in writing in your examination notification, which will be issued approximately three weeks before the continuous assessments and examinations.

SECTION 3 STUDENT SERVICES

- 3.1 The ITI offers a wide range of services to assist you during your time as an AITI student and throughout your career as a Registered Tax Consultant.
- » A dedicated team of Education Coordinators who act as a single point of contact for all student queries
 - » Secure area of website, dedicated to AITI students
 - » Special student orientation and examination sessions
 - » A panel of AITI Registered Tax Consultants is available to give grinds to students (details are available on the student area of the website)
 - » Dedicated examination debriefing sessions for students who have been unsuccessful in AITI examinations
 - » AITI students are eligible for Student Travelcards (details are available on the student area of the website)

- 3.2 **Internet access** is vital as you are expected to visit the AITI student website regularly to:

- » Download additional course materials
- » Update your personal details online
- » View e-learning lectures and tutorials online
- » Search Student TaxFind online
- » View your examination results online
- » View and print copy invoices

You will be issued with a student number and password to log into the dedicated student area of the ITI website. Please ensure that your personal details are correct (including your email address). If there is a change, you should update your profile online via your secure student log-in.

You should check your email account regularly, as important communications will be sent to you at various times during your studies. If you do not access email and the student area of the ITI website regularly, you will miss important information.

In case of emergencies, such as the last-minute cancellation of a lecture, the ITI may, where possible, send an SMS text message to your mobile phone.

- 3.3 **FEEDBACK**

We canvas for feedback throughout the year. It is vital that we hear your complaints and compliments so that we can provide you with the best possible service and learning opportunities. Feedback is anonymous and only takes a few minutes, so please do take the time to share your opinions with us. We also run student focus groups throughout the year to get detailed feedback and discuss how we might improve your learning experience with the ITI School of Taxation.

If, at any stage during your studies, you have a query or would like to discuss any aspect of the AITI course or examinations, please do not hesitate to contact any member of the ITI education team. We are here to help and look forward to meeting you at some point over the coming academic year.

EXAMINATION AWARDS

Each year, the Institute presents prizes to the first, second and third placed candidates in each Examination.

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
Noel Corcoran & Associates	First place in the Part 1 autumn examinations
Ernst & Young	First place in the Part 2 examinations
PricewaterhouseCoopers	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 marks in the Part 2 examination (Paper 3) Indirect Taxes: Application and Interaction
Matheson Ormsby Prentice	The highest marks in the Part 2 examination (Paper 4) Capital Taxes: Application and Interaction
Deloitte	The highest mark in the Part 3 examination (Paper 1) Advanced Personal Taxes
Ernst & Young	The highest mark in the Part 3 examination (Paper 3) Advanced Indirect Taxes
PricewaterhouseCoopers	The highest mark in the Part 3 examination (Paper 4) Professional Advice, Tax Audits and Ethics

The following are prizes where in the opinion of the Education & Qualifications 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 (Paper 2) Business Taxes: Application and Interaction
PricewaterhouseCoopers	The Vincent O'Leary Memorial Prize is awarded to the first-placed candidate in the Part 3 Examination
FGS	The highest mark in the Part 3 examination (Paper 1) Advanced Personal Taxes
PricewaterhouseCoopers	The Sean Cleary Memorial Prize is awarded for the highest mark in the Part 3 examination (Paper 2) Advanced Business Taxes

SECTION 4 ENTRY REQUIREMENTS

- 4.1 Applicants for the AITI qualification must hold, at minimum, an undergraduate degree at honours level (Level 8 of the National Qualifications Framework) or equivalent.
- » A copy of an official certified transcript of your qualification is required to process an application
 - » Candidates 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. Applications should be submitted to Grace McRandal, Senior Manager of Education by email gmcrandal@taxireland.ie with supporting documentation as appropriate.

4.2 EXEMPTIONS

The ITI may grant exemptions from certain papers where students have successfully completed examinations of an equivalent standard.

4.3 SUBJECT TO TIME LIMITS

- 4.3.1 Exemptions from taxation papers (papers 1 and 2 at Part 1) will only be granted where the equivalent examination which qualifies a student for an exemption was passed within three years of registering for the AITI examinations.
- 4.3.2 Where the equivalent examination was passed more than three years prior to registration for the AITI examinations, you may still apply for exemptions from papers 3 and 4 of Part 1 (the non-tax papers). You may also apply for exemptions from papers 1 and 2 based on work based learning if this time limit has elapsed. See 4.5 below.
- 4.3.3 You must ensure that you have received confirmation of exemptions granted prior to registering for continuous assessment and examinations. You must also be aware of the expiry dates of your exemptions. 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 entitlement in writing. Exemptions are valid for 18 months from the date of notification.
- Deadline for summer examinations: 18 December 2009
- Deadline for autumn examinations: 14 May 2010
- 4.3.4 Students should refer to 4.1 regarding entry requirements (at minimum, Level 8 on the National Qualifications Framework). However, students may apply for exemptions based on qualifications that are not recognised at Level 8 in the National Framework of Qualifications and each application will be assessed taking into account the students alternative qualifications and other relevant factors.
- 4.3.5 Each student is responsible for ensuring they are aware of the relevant deadline and that their application is submitted on time.
- 4.3.6 Please submit an official transcript from the awarding body, which must include your name and the date on which the examinations were passed. Internet printouts are not acceptable.

4.4 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. If your qualification is not listed, please submit this application for an exemption prior to registering online as a student.

4.5 RECOGNITION OF PRIOR LEARNING

Applicants may apply for exemptions which are not listed if they can satisfy the Education & Qualifications Committee that they have passed an examination equivalent to the standard set on the papers in the Part 1 examination or have relevant work-based learning. Applications should be submitted to Grace McRandal, Senior Manager by email gmcrandal@taxireland.ie

with supporting documentation as appropriate. Each application will be considered on its merits.

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.

4.6

LIST OF EXEMPTIONS

Part 1	Personal and Business Tax Fundamentals	Capital Gains Tax Fundamentals	Financial Reporting and 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*	–	–	–
Group 7	Exempt*	–	Exempt	–

*subject to time limits, see 4.3 above

Professional Qualifications

	Exemption
Associates of the Chartered Institute of Taxation, UK	Group 1*
Associates of the Institute of Chartered Accountants in 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 Accountants (ACA, ACCA, CPA) who have passed the final taxation paper in their Associateship Examinations	Group 1*
Inspector of Taxes who have passed the Commission Examination of the Revenue Commissioners	Group 1*
Associates of the Chartered Institute of Management Accountants	Group 2*
Associates of Accounting Technicians Ireland	Group 2*
Associates of the Institute of Chartered Secretaries (Financial Stream)	Group 3
Diploma in Financial Services (Accounting Stream), Institute of Bankers	Group 3
Certificate in Financial Services (Accounting Stream), Institute of Bankers	Group 5
Unqualified Accountants who have passed the first stage in their accountancy qualification	Group 3
Qualified Solicitors and Barristers	Group 4
Apprentice Solicitors who have passed their Part 1 Professional Examinations	Group 4
Higher Tax Officer qualifying examinations	Group 6*

Levels 8 and 9 – National Qualifications Framework

University/College	Qualification	Exemption
Athlone Institute of Technology	Bachelor of Business Studies	Group 3
	Bachelor of Arts in Accounting and Finance	Group 7
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
	Bachelor of Science (Applied Mathematical Sciences)	Group 5
Dublin Institute of Technology	Master of Science in Accounting and Finance	Group 1*
	Post Graduate 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 & 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 (who have not completed both tax papers)	Group 3
	Bachelor of Commerce (International) (who have not completed both tax papers)	Group 3
	Bachelor of Corporate Law	Group 3
	Law Degrees	Group 4
NUI Maynooth	Master of Accounting	Group 3
	Bachelor of Arts in Finance and Accounting	Group 3
	Bachelor of Arts in Finance and Economics	Group 5
	Higher Diploma in Finance	Group 5
University College Dublin	Master of Accounting	Group 1*
	Bachelor of Commerce (Accountancy Stream)	Group 3
	Bachelor of Commerce (Management Stream)	Group 3
	Bachelor of Business and Law	Group 3
	Law Degrees	Group 4
University College Cork	Bachelor of Science (Accountancy)	Group 3
	Bachelor of Commerce (Accountancy Stream)	Group 3
	Bachelor of Commerce (Accounting)	Group 3
	Law Degrees	Group 4
University of Limerick	Bachelor of Business Studies (Accounting & Finance)	Group 2*
	Bachelor of Arts in Law and Accounting	Group 2*
	Bachelor of Law and European Studies	Group 4
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
	Law Degrees	Group 4
Waterford Institute of Technology	Master of Business Studies in Accounting	Group 1*
	Bachelor of Arts in Financial Services	Group 3
	Bachelor of Business Studies (Accountancy Stream)	Group 3
	Bachelor of Arts in Business and Legal Studies	Group 4

- 4.7 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 School of Taxation area of the ITI website. These amendments will not apply retrospectively.

4.8 STUDENT REGISTRATION

To register, please go to www.taxireland.ie/education.

New students

- » Read this AITI Student handbook **in detail** prior to registration
- » Fill in **personal details**
- » Fill in **qualification** history and provide an official Level 8 transcript as proof of eligibility to register for AITI qualification
- » 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
- » Provide a **day-time address** for delivery of course materials
- » Indicate which continuous assessment and examination **sitting** you intend to present for (summer 2010 or autumn 2010) and at which venue
- » **Check** all details are correct before submitting online registration application
- » Pay **fees** by credit card or cheque. Laser cards are not accepted.

Existing students

- » Familiarise yourself with the **new and transitional examination regulations** which apply from October 2009 (see page 27)
- » **Log in** with existing username and password
- » **Update** all personal or professional details that may have changed
- » Check existing **exemptions** and reapply if necessary
- » Apply for the relevant **course**, selecting venue as appropriate
- » Indicate which continuous assessment and examination **sitting** you intend to present for (summer 2010 or Autumn 2010) and at which venue
- » Provide a **day-time address** for delivery of course materials
- » **Check** all details are correct before submitting online registration application
- » Pay **fees** by credit card or cheque. Laser cards are not accepted.

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

- 4.8.2 You must register for your continuous assessment and examinations by the relevant closing date (see page 4 for the academic calendar). Applications for exemptions with proof of entitlement must also be submitted before this deadline. Late applications will not be accepted.

- 4.8.3 If you are a continuing students with existing credits, referrals or exemptions, you must be aware of the transitional arrangements and date of expiry of these credits, referrals or exemptions prior to registering for your examinations. See the Frequently Asked Questions in Appendix 1.

4.9 DELIVERY OF COURSE MATERIALS

While every effort is made to deliver course materials within two weeks of processing a complete application, the ITI will not be responsible for additional delays that may arise. All deliveries occur during office hours and must be signed for. It is essential to provide us with a day-time address; our delivery company cannot predict when deliveries will occur.

SECTION 5 COURSE MATERIALS AND TIMETABLES

5.1

Course materials are provided as follows:

- » A dedicated manual prepared for each subject by an expert in the field
- » Past papers, with model solutions which have been annotated to reflect subsequent Finance Acts and examiners' reports are compiled for each Part
- » Legislation
- » Student TaxFind (a specialist searchable database of recommended and supplementary reading) is available online.
- » Research skills material
- » Relevant ITI publications in hard copy and online

You will also receive:

- » *TaxFax* ITI's weekly information service on the latest tax news, tax cases, tax publications, ITI representations, Revenue legislation and forthcoming tax deadlines
- » *Irish Tax Review*, ITI's bi-monthly magazine which contains a student news column in each issue.

Please note that TaxFax and the Irish Tax Review are provided to keep you informed of the latest taxation developments and the content does not form part of the AITI syllabus.

You must ensure that you have received all of your course materials. A list of course materials is available to download from the ITI website.

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

TIMETABLES**Part 1 Winter Timetable 2009**

Saturday 03 October	9 am – 1 pm	Financial Reporting and Tax Accounting Fundamentals
	2 pm – 6 pm	Capital Gains Tax Fundamentals
Sunday 04 October	9 am – 1 pm	Personal and Business Tax Fundamentals
	2 pm – 6 pm	Law Fundamentals
Saturday 28 November	9 am – 1 pm	Financial Reporting and Tax Accounting Fundamentals
	2 pm – 6 pm	Capital Gains Tax Fundamentals
Sunday 29 November	9 am – 1 am	Personal and Business Tax Fundamentals
	2 pm – 4 pm	Research Skills Workshop
	4 pm – 6 pm	Law Fundamentals
Saturday 12 December	9 am – 1 pm	Financial Reporting and Tax Accounting Fundamentals
	2 pm – 6 pm	Capital Gains Tax Fundamentals
Sunday 13 December	9 am – 1 pm	Personal and Business Tax Fundamentals
	2 pm – 6 pm	Law Fundamentals
Saturday 9 January	9 am – 1 pm	Financial Reporting and Tax Accounting Fundamentals
	2 pm – 6 pm	Capital Gains Tax Fundamentals
Sunday 10 January	9 am – 1 pm	Personal and Business Tax Fundamentals
	2 pm – 4 pm	Law Fundamentals
	4 pm – 6 pm	Research Skills Workshop
Saturday 13 February	9 am – 1 pm	Financial Reporting and Tax Accounting Fundamentals
	2 pm – 6 pm	Capital Gains Tax Fundamentals
Sunday 14 February	9 am – 1 pm	Personal and Business Tax Fundamentals
	2 pm – 6 pm	Law Fundamentals
Saturday 13 March	9 am – 1 pm	Financial Reporting and Tax Accounting Fundamentals
	2 pm – 4 pm	Capital Gains Tax Fundamentals
	4 pm – 6 pm	Research Skills Workshop
Sunday 14 March	9 am – 1 pm	Personal and Business Tax Fundamentals
	2 pm – 6 pm	Law Fundamentals
Saturday 20 March	9 am – 1 pm	Revision: Financial Reporting and Tax Accounting Fundamentals
	2 pm – 6 pm	Revision: Capital Gains Tax Fundamentals
Sunday 21 March	9 am – 1 pm	Revision: Personal and Business Tax Fundamentals
	2 pm – 6 pm	Revision: Law Fundamentals

This is an indicative timetable, which confirms 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 student area of the website.

Part 2 Winter Timetable 2009

Saturday 10 October	9 am – 1 pm	Personal Taxes – Application and Interaction
	2 pm – 6 pm	Indirect Taxes – Application and Interaction
Sunday 11 October	9 am – 1 pm	Business Taxes – Application and Interaction
	2 pm – 6 pm	Capital Taxes – Application and Interaction
Saturday 21 November	9 am – 1 pm	Personal Taxes – Application and Interaction
	2 pm – 6 pm	Indirect Taxes – Application and Interaction
Sunday 22 November	9 am – 1 am	Business Taxes – Application and Interaction
	2 pm – 4 pm	Capital Taxes – Application and Interaction
	4 pm – 6 pm	Research Skills Workshop
Saturday 19 December	9 am – 1 pm	Personal Taxes – Application and Interaction
	2 pm – 6 pm	Indirect Taxes – Application and Interaction
Sunday 20 December	9 am – 1 pm	Business Taxes – Application and Interaction
	2 pm – 6 pm	Capital Taxes – Application and Interaction
Saturday 16 January	9 am – 1 pm	Personal Taxes – Application and Interaction
	2 pm – 6 pm	Indirect Taxes – Application and Interaction
Sunday 17 January	9 am – 1 pm	Business Taxes – Application and Interaction
	2 pm – 4 pm	Capital Taxes – Application and Interaction
	4 pm – 6 pm	Research Skills Workshop
Saturday 20 February	9 am – 1 pm	Personal Taxes – Application and Interaction
	2 pm – 6 pm	Indirect Taxes – Application and Interaction
Sunday 21 February	9 am – 1 pm	Business Taxes – Application and Interaction
	2 pm – 6 pm	Capital Taxes – Application and Interaction
Saturday 06 March	9 am – 1 pm	Personal Taxes – Application and Interaction
	2 pm – 4 pm	Indirect Taxes – Application and Interaction
	4 pm – 6 pm	Research Skills Workshop
Sunday 07 March	9 am – 1 pm	Business Taxes – Application and Interaction
	2 pm – 6 pm	Capital Taxes – Application and Interaction
Saturday 27 March	9 am – 1 pm	Revision: Personal Taxes – Application and Interaction
	2 pm – 6 pm	Revision: Indirect Taxes – Application and Interaction
Sunday 28 March	9 am – 1 pm	Revision: Business Taxes – Application and Interaction
	2 pm – 6 pm	Revision: Capital Taxes – Application and Interaction

This is an indicative timetable, which confirms 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 student area of the website.

Part 3 Winter Timetable 2009

Saturday 03 October	9 am – 1 pm	Advanced Business Taxes
	2 pm – 6 pm	Advanced Business Taxes
Sunday 04 October	9 am – 1 pm	Advanced Personal Taxes
	2 pm – 6 pm	Advanced Indirect Taxes
Saturday 28 November	9 am – 1 pm	Advanced Business Taxes
	2 pm – 4pm	Research Skills Workshop
	4 pm – 6 pm	Advanced Indirect Taxes
Sunday 29 November	9 am – 1 am	Advanced Personal Taxes
	2 pm – 6 pm	Advanced Personal Taxes
Saturday 12 December	9 am – 1 pm	Advanced Business Taxes
	2 pm – 6 pm	Advanced Indirect Taxes
Sunday 13 December	9 am – 1 pm	Advanced Personal Taxes
	2 pm – 6 pm	Professional Advice, Tax Audits and Ethics
Saturday 9 January	9 am – 1 pm	Advanced Business Taxes
	2 pm – 4 pm	Research Skills Workshop
	4 pm – 6 pm	Professional Advice, Tax Audits and Ethics
Sunday 10 January	9 am – 1 pm	Advanced Personal Taxes
	2 pm – 6 pm	Advanced Indirect Taxes
Saturday 13 February	9 am – 1 pm	Professional Advice, Tax Audits and Ethics
	2 pm – 6 pm	Professional Advice, Tax Audits and Ethics
Sunday 14 February	9 am – 1 pm	Advanced Personal Taxes
	2 pm – 6 pm	Advanced Indirect Taxes
Saturday 13 March	9 am –1pm	Advanced Business Taxes
	2 pm – 4 pm	Research Skills Workshop
	4 pm – 6 pm	Advanced Indirect Taxes
Sunday 14 March	9 am – 1 pm	Professional Advice, Tax Audits and Ethics
	2 pm – 6 pm	Professional Advice, Tax Audits and Ethics
Saturday 24 April	9 am – 1pm	Revision: Advanced Business Taxes
	2 pm – 6 pm	Revision: Advanced Indirect Taxes
Sunday 25 April	9 am – 1 pm	Revision: Advanced Personal Taxes
	2 pm – 6 pm	Revision: Professional Advice, Tax Audits and Ethics

This is an indicative timetable, which confirms 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 student area of the website.

SECTION 6 **TRANSITIONAL ARRANGEMENTS FOR CONTINUING STUDENTS**

If you have successfully completed Part 1, you now progress to Part 2.

If you have successfully completed Part 2, you now progress to Part 3.

If you have existing credits or referrals in the 'old' Part 1, 2 or 3 subjects, they convert as follows:

Part 1 – Fundamentals

Paper	Pre-September 2009	Post-September 2009
1	Income Tax and Corporation Tax Principles	Personal and Business Tax Fundamentals
2	Capital Gains Tax for Individuals	Capital Gains Tax Fundamentals
3	Accounting for Tax Practitioners	Financial Reporting and Tax Accounting Fundamentals
4	Law for Tax Practitioners	Law Fundamentals

Part 2 – Application & Interaction

Paper	Pre-September 2009	Post-September 2009
1	Personal Tax Practice 1	Personal Taxes – Application & Interaction
2	Corporate Tax Practice 1	Business Taxes – Application & Interaction
3	Indirect Tax Practice 1	Indirect Taxes – Application & Interaction
4	Capital Acquisitions Tax	Capital Taxes – Application & Interaction

Part 3 – Application & Interaction

Paper	Pre-September 2009	Post-September 2009
1	Personal Tax Practice 2	Advanced Personal Taxes
2	Corporate Tax Practice 2	Advanced Business Taxes
3	Indirect Tax Practice 2	Advanced Indirect Taxes
4	Tax Management & Ethics	Professional Advice, Tax Audits & Ethics

Students are advised to review the new AITI syllabus for each subject carefully. The syllabus is designed to be comprehensive and transparent and map exactly to the course materials.

SECTION 7 **FEES**

7.1 All students must pay a student subscription of €235.

7.2 We have introduced one simple reduced fee structure for the academic year 2009/2010, which covers the lecture fee including all course materials, the intensive revision course prior to examinations as well as examination fees.

	All 4 Subjects	Cost Per Subject
Part 1	€1,715	€525
Part 2	€2,220	€645
Part 3	€2,400	€805

If you are encountering financial difficulty in paying fees, please contact Grace McRandal by email at gmcrandal@taxireland.ie

7.3 **Repeat students**

Repeat students are required to pay their student subscription. If you are repeating a course of lectures, you are entitled to a discount on fees.

	All 4 Subjects	Cost Per Subject
Part 1	€1,245	€380
Part 2	€1,575	€460
Part 3	€1,720	€585

If you do not wish to repeat a course of lectures you may choose to repeat an examination only. If you choose to repeat an examination only, you are advised to purchase up-to-date legislation and manuals. An order form will be available on the student area of the ITI website.

	All 4 Examinations	Cost Per Paper
Part 1	€305	€85
Part 2	€330	€95
Part 3	€350	€105

7.4 **Refund of fees**

If you decide not to pursue the course and if you request a refund of course fees prior to having received any of the materials and before the course commences, the ITI 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 fees will be permitted.

7.5 **Associates**

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

SECTION 8 STUDENT REGULATIONS

- 8.1 Candidates for the AITI examinations are required to register as Student Members with the ITI.
- 8.2 The Council reserves the right to refuse an application for student registration.
- 8.3 It is necessary for any non-EU nationals who plan on taking up residency in Ireland to research the relevant residency permit requirements. The Institute is not in a position to assist with the processing of residency permit applications on behalf of prospective students.
- 8.4 Students may not attempt AITI examinations unless they have been registered for the relevant AITI course.
- 8.5 It is not possible to register for an AITI course after the closing date has passed. Please see page 4 for closing dates for both the summer and winter courses.
- 8.6 It is not permitted to record lectures or research workshops.
- 8.7 Please switch off or silence mobile phones during lectures and research workshops.
- 8.8 New examination regulations come into effect from October 2009. See page 27 for further details.
- 8.9 We highly recommend that students attend all of their lectures. Students are requested to sign a sign-in sheet confirming their attendance at lectures. Where a student's course fees and/or examination fees are being paid by your employer, the employer may request confirmation from the ITI that the student is attending their lectures. Students are advised that, where this information is requested by their employer, the ITI will advise the employer of their attendance record and continuous assessment and examination results in accordance with its data protection notice.
- 8.10 **REGULATIONS**
- The Council, 21 elected representatives who form the governing body of ITI, is entitled, from time to time, to make regulations in regard to the registration of persons as students for Associateship or Fellowship of the ITI, the contents of syllabi, the holding of Associateship 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 ITI.
- 8.11 **ADMINISTRATION**
- A sub-committee of Council, the Education & Qualifications Committee, has responsibility for the ITI's educational function. The Education team (as outlined on page 2) undertakes the day-to-day management of the AITI qualification.
- 8.12 **ASSOCIATE MEMBERS**
- In order to be admitted as an Associate of the ITI and use the designation AITI, it is necessary to pass the ITI's final AITI examination (Part 3), pay the admission fee and be formally accepted to membership, which cannot occur before the ITI's annual conferring ceremony.
- 8.13 **ITI CODE OF PROFESSIONAL CONDUCT**
- The ITI's Code of Professional Conduct applies to all students and members of the ITI and is available to download at www.taxireland.ie. Failure to comply with the Code shall render a student liable to disciplinary action. The ITI's Recommended Best Practice Guidelines available to download at www.taxireland.ie provide guidance on how to abide by the Code. All registered students are bound by the regulations set out in this handbook and by all decisions taken by the ITI's Education & Qualifications Committee (subject to 11.13).

8.14

APPEALS

Students have a right of appeal (in writing) 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 examinations
- » Extension of time limits relating to examinations

Any appeal will be considered by the Director of Educational Strategy (or nominee). 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 and Qualifications Committee. The decision of the Education and Qualifications Committee shall be final.

Appeals must be submitted on the relevant forms which will be available to download on the student area of the website and may require certain documentary evidence as appropriate (supporting medical documentation or letters from employers).

A separate appeals procedure applies for contravention of examination regulations and is detailed at 11.13.

8.15

Information subject to change

The information in this handbook is accurate at the time of going to print. However, the ITI reserves the right to change the information contained in this handbook, including the structure of the course and/or examination, the timetables or the regulations. All changes will be communicated on the School of Taxation area of the ITI website www.taxireland.ie.

SECTION 9 EXAMINATION REGULATIONS

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

- 9.1 The AITI Programme consists of three Parts – Part 1, Part 2 and Part 3. On successful completion of all three Parts of the AITI Programme a student will qualify to be an Associate of the Irish Taxation Institute (an AITI Registered Tax Consultant).
- 9.2 The AITI's academic year runs from October to September each year.
- 9.3 Each Part consists of a number of Subjects or Papers. Each Paper consists of a study course and examinations.
- The dates for the study courses for each Part are set out on page 4.
 - There are two examination sittings each year. The first is in the summer and the second in the autumn.
 - Certain Papers require students to complete continuous assessments which will be counted towards the examination grade in that Paper. In such Papers a student will not be eligible to sit the end of course examination unless they have completed the continuous assessments. Throughout these Rules any reference to examinations shall include continuous assessments where such assessments apply.
- 9.4 Students must register for and complete the study course for a Part before they can register to sit the examinations for that Part. The closing dates for registration for study courses and examinations are on page 4 and all applications for registration must be received prior to the closing dates.
- 9.5 In order to successfully complete each Part of the Programme a student must be exempt from or achieve a pass mark (50%) in all of the Papers for that Part.
- 9.6 Students must register for and sit all of the Papers for each Part in one examination sitting. In certain cases students may be exempt from Papers or may have achieved a pass mark in a previous sitting of the examinations for the Part and therefore are only required to register for and sit the remaining Papers (the Required Papers).
- 9.7 Upon completion of a study course of a Part, a student must register for and sit the examinations at one of the next two scheduled examination dates for that Part.
If a student completes their study course for Part 2 in March 2010 they must complete their first examination sitting for Part 2 in either summer or autumn 2010.
- 9.8 The failure by a student to sit the examinations within the timeframe set out in Rule 9.7 shall result in the forfeiture of all previous pass marks awarded to them in all Parts and the student must re-commence the AITI Programme at Part 1.
- 9.9 All student subscriptions must be paid prior to a student registering for an examination.
- 9.10 Students must have successfully completed all of the examinations (or be exempt from the examinations) of one Part before proceeding to the examinations 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.
- 9.11 In the event that a student does not pass all of the examinations for a Part in one examination sitting they may repeat the examination(s) that they did not pass. All examinations for a Part must be passed within four consecutive examination sittings (inclusive of the first examination sitting for that Part).
A student who completes their first sitting for Part 2 in summer 2010 has the autumn 2010, summer 2011 and autumn 2011 examination sittings to pass all four papers.

- 9.12 Where a student does not pass all of the Papers for any one Part within the timeframe set out in Rule 9.11 they shall forfeit all previous pass marks achieved for all Parts and the student must re-commence the AITI Programme at Part 1.
- 9.13 On the successful completion of 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 2010 must apply for the study course for Part 2 commencing in September 2010 or if a second study course is run during the summer, commencing in April 2011.
- 9.14 Students may apply for a break of up to 24 months from the date of receipt of results for the examinations for one Part and the commencement of the study course for the next Part. Students must apply to the ITI for such a break at least 2 months before the commencement of the study course for which they would be registering if they were not applying for this break.
A student who completes their Part 1 examinations in autumn 2010 may apply to defer commencing the study course for Part 2 until October 2012 at the latest.
- 9.15 If a student fails to register for the next study course within the timeframe set out in Rule 9.13 or in the event of a break, Rule 9.14, they shall forfeit all previous pass marks achieved for all Parts and must re-commence the AITI Programme at Part 1.
- 9.16 In extenuating circumstances the timeframes set out in these Rules may be altered. Any decision in this regard is at the discretion of the Education and Qualifications Committee and each case will be decided on its own merits.
- 9.17 In extenuating circumstances, a student may apply and for an alteration of the timeframes. Such application should be made by submitting a detailed written explanation to the Director of Educational Strategy (or nominee) which should include any relevant documentation within 30 days of the event giving rise to the claim. See section 8.14 for more information on appeals.

SECTION 10 **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 reasons only and does not form part of the Rules.

For students who commenced their studies for a particular Part of the AITI 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:

- a The timeframe for the sitting of examinations;
- b Credits and/or Referrals already accrued which have not yet expired.

In respect of all other issues the 2009/2010 Rules shall apply with effect from the beginning of the 2009/2010 academic year.

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

- a The previous rules (Rule No. 3.7 of the Student Handbook 2008/2009) required students to sit an examination every three years. Students who registered under the previous rules will continue to have three years to sit their first examination at that Part. Upon registering for that examination the 2009/2010 rules shall apply thereafter.

A student who completed the Part 2 study course in March 2009 but has not yet registered for an examination will have three years before they are required to register for and attempt the Part 2 examinations. Upon registering for the examinations (in autumn 2011 at the latest) the student will fall within the new rules which will apply to that examination sitting and all aspects of the AITI programme thereafter.

- b 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 2009/2010 rules. The timeframe for sitting examinations set out under Rule 9.7 of the 2009/2010 rules shall then apply.

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

- a The previous rules (Rule No. 3.7 of the Student Handbook 2008/2009) 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 2009/2010 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 summer 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 programme thereafter.

- b 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 2009/2010 rules. The timeframe for sitting examinations set out under Rule 9.7 of the 2009/2010 rules shall then apply.

10.3 For students who are carrying Credits due to expire at or after the summer 2010 examinations (which were earned under the old Rule No. 6.9.3 of the Student Handbook 2008/2009):

- a The previous rules (Rule No. 3.7 of the Student Handbook 2008/2009) 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 2009/2010 rules shall apply thereafter.

For example, 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 summer

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 programme thereafter.

- b 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 2009/2010 rules. The timeframe for sitting examinations set out under Rule 9.7 of the 2009/2010 rules shall then apply.
- c All such credits shall convert to Passes as if they were earned in the summer 2010 examinations. These passes shall then remain valid for the next three consecutive examination sittings after which they shall expire.

A student who earned two credits in the autumn 2009 paper 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 will convert to passes as of the summer 2010 examinations. They will now continue to be valid up to and including the autumn 2011 examinations.

A student who earned two credits in the autumn 2008 paper 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 will convert to passes as at the summer 2010 examinations. They will now continue to be valid up to and including the autumn 2011 examinations.

10.4

For students who are carrying Referrals due to expire at or after the summer 2010 examinations (granted under old Rule No. 6.9.4 of the Student Handbook 2008/2009):

- a The previous rules (Rule No. 3.7 of the Student Handbook 2008/2009) 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 2009/2010 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 summer 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 programme thereafter.

- b 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 2009/2010 rules. The timeframe for sitting examinations set out under Rule 9.7 of the 2009/2010 rules shall then apply.
- c All such referrals shall convert to three Passes for the relevant Papers as if they were earned in the summer 2010 examinations. These passes shall then remain valid for the next three consecutive examination sittings after which they shall expire.

A student who earned a referral in the autumn 2009 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 will convert to three passes as at the summer 2010 examinations. They will now continue to be valid up to and including the autumn 2011 examinations.

A student who earned a referral in the autumn 2008 paper 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 will convert to three passes as at the summer 2010 examinations. They will now continue to be valid up to and including the autumn 2011 examinations.

SECTION 11 RULES FOR EXAMINATION CANDIDATES

11.1 Students are required to bring a valid form of photo identification to each of their examinations and display this photo identification 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.

11.2 The Institute will endeavour to accommodate candidates with disabilities or special learning needs, while maintaining the integrity of the continuous assessment and/or examinations (for example, with extra time, use of a scribe or reader, enlarged text on question papers). Medical documentation will be required in support of any application for special arrangements. Where a candidate has a specific medical condition that may require emergency medical attention, they are also asked to notify the Examinations Coordinator in advance of the continuous assessment or examination.

11.3 Candidates must not be in possession of briefcases, bags, unauthorised books or notes during the examination.

11.4 Mobile phones are not allowed in the examination hall.

11.5 No additional time is allowed for candidates who arrive late for an examination.

11.6 Candidates may not leave the hall during the first 60 minutes of the examination. After this time, subject to 11.12 below, a candidate may leave the hall temporarily under supervision. Question papers and any other exam stationery must not be removed from the hall during the absence.

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

11.7 No candidates may leave the hall during the last 30 minutes of the examination.

11.8 Candidates must obey all instructions issued by an invigilator.

11.9 Candidates must stop writing immediately when the end of the examination is announced and remain seated until all scripts have been collected.

11.10 The candidate's script is the property of the ITI and under no circumstances will it be returned to or discussed with the candidate.

11.11 Candidates are prohibited from writing their names on their examination scripts.

11.12 A candidate's script may be cancelled if they contravene any examination regulations contained in this handbook.

In addition, a candidate's script **will** be cancelled if they contravene the following:

- (i) Being in possession of briefcases, bags, unauthorised books or notes
- (ii) Aiding, or attempting to aid, another candidate
- (iii) Obtaining, or attempting to obtain, aid from another candidate
- (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) Failing to obey an instruction from an invigilator

11.13

CONTRAVENTION OF EXAMINATION REGULATIONS

The Education and Qualifications Committee regards contravention of any examination regulations by a candidate as an extremely serious matter and any candidate suspected to be in breach of the examination regulations will be subject to the ITI's Investigation and Disciplinary Procedure. A copy of the Investigation and Disciplinary Procedure will be provided to a student before the commencement of any investigation.

Students are subject to the ITI Code of Professional Conduct which includes the right of the ITI to impose sanctions on foot of a contravention of the Code up to and including expulsion of the candidate from membership of the ITI.

Unlike all other appeals where the decision of the Education and Qualifications Committee is final, students have a right of appeal against any decision of the Education and Qualifications Committee in relation to contravention of examination regulations. Full details of the appeals procedure will be provided to students when they receive a decision of the Committee in relation to any such contravention.

11.14

WHAT CAN I BRING INTO MY AITI EXAMINATIONS?

- » A non-programmable pocket calculator
- » Irish tax legislation as indicated on the syllabus for each individual examination.

Students should note that no other material (e.g. dictionaries) is allowed in the examination hall.

11.15

USE OF LEGISLATION

Legislation permitted in the examination must not have been annotated or cross-referenced. If it is tagged, nothing more than an Act/Section name and/or number should be written on the tag.

Candidates are permitted to highlight and underline text. Any candidate who breaches this specific regulation by cross-referencing or annotating their publications will have their script cancelled.

An invigilator may take possession of a candidate's legislation before, during or after an exam. Replacement copies, if available, may be given to the candidate.

11.16

RATES AND TABLES

Tables of tax rates, allowances and other related information will be supplied where required.

Copies of the rates and tables will be available to download from the student area of the website in advance of the examinations for study purposes. The OECD Model Treaty and double taxation agreements between the UK and the Republic of Ireland and the USA and the Republic of Ireland will also be provided where required. Candidates may not bring in their own copies of these materials and they must not be removed from the examination hall.

11.17

NOTIFICATION OF EXAMINATION RESULTS

Students will be notified online of the marks obtained in the examinations attempted. Students will also receive an official transcript of their examination results by post. Under no circumstances will results be discussed by telephone.

The following grades apply to AITI examinations:

Grade	Mark
A	75% and over
B	60% – 74%
C	50% – 59%
D	40% – 49%
E	30% – 39%
F	Under 30%

If a candidate attempts more questions than necessary for a particular examination, their result will be calculated on the basis of the highest marks achieved for the individual questions attempted (this calculation will include compulsory questions where appropriate).

11.18

RECHECKS

If a candidate is dissatisfied with their results, they may apply to have one or more papers rechecked. A recheck costs €60 per paper.

A person other than the Examiner will be appointed solely by the ITI to carry out a recheck.

The Education and Qualifications Committee, whose decision on the matter will be final, will consider the results of a recheck. Under no circumstances will the ITI enter into discussions with the candidate on the result of a recheck.

Applications for rechecks must be made on the appropriate form and submitted with the appropriate fee, to the ITI within **10 calendar** days from the date of posting of results. Council reserves the right to publish details of candidates who have been successful in one or more papers in each examination.

APPENDIX 1 FREQUENTLY ASKED QUESTIONS REGARDING NEW AND TRANSITIONAL EXAM RULES

Why are there changes to the AITI examination structure?

Following the ITI Learning Needs Analysis in 2008 where students and members were canvassed for their views on the learning needs of the tax profession, an external review by international experts in education and taxation and extensive consultation with employer firms, every aspect of the AITI was comprehensively reviewed. These changes to AITI examination structure ensure that the ITI School of Taxation offers best practice in education and meets the particular needs of adult learners as well as delivers a qualification which meets the needs of the market.

What are the key changes to the assessment of the AITI?

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

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

The system of credits and referrals has been abolished.

In 2010, students will be required to complete continuous assessment for certain papers prior to sitting their examinations.

What are the new subjects?

An outline of the new AITI syllabus is on page 7 and a detailed syllabus for each subject is available to download from the ITI website.

Will the examinations be modular?

No, the examinations will not be modular. Students must attempt all 4 papers at a Part in one examination sitting.

When will the first sitting of the new examination structure take place?

The first sitting of the new examination sitting will be in summer 2010. There are two sittings each year, in summer and autumn.

What is the pass mark for each examination?

The pass mark is 50% for all papers.

How do I pass a Part?

To pass a Part of the AITI, 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 new AITI examination regulations?

No, compensation between papers is not permitted.

Can I 'carry' a pass mark?

From the implementation of the new AITI examinations in 2010, students who achieve a pass mark will not be required to repeat that paper. They will only be required to register and sit the remaining papers at that Part. To pass the Part overall, they must achieve 50% in all 4 papers over 4 consecutive examination sittings.

A student who sits an examination for the first time in summer 2010, must pass all 4 papers at that Part by Autumn 2011 (the four consecutive sittings are summer 2010, autumn 2010, summer 2011 and autumn 2011).

A student who sits an examination for the first time in autumn 2010, must pass all 4 papers at that Part by Summer 2012 (the four consecutive sittings are autumn 2010, summer 2011, autumn 2011 and Summer 2012).

What happens if I don't pass all 4 papers at a Part in the prescribed timeframe (four consecutive sittings)?

Students will forfeit their examination results and must recommence at 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 2009/2010, they must then register and sit the Part 1 examinations in either summer or autumn 2010. If a student studies the Part 1 summer course in 2010, they must register and sit the Part 1 examinations in either autumn 2010 or summer 2011.

What time limits apply?

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

If a student passes the Part 1 examinations in 2010, they must register for the Part 2 course in either autumn 2010/2011 or summer 2011.

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.

Can I take defer my AITI studies?

Students may apply to take a break for up to 24 months from successful completion of one Part (date of receipt of examination results) before progressing to the next Part. See Rule 14 for further details.

What happens if I don't progress to the next Part within the prescribed timeframe after deferring my AITI studies (students may apply for a break of up to 2 years)?

Students will forfeit their examination results and must recommence at Part 1.

How many examination attempts will I have at each Part?

A student will have 4 consecutive examination attempts at each Part. All examinations for a Part must be passed in these 4 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.

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 which are still valid will be converted to a Pass as at summer 2010 and will be valid for 3 subsequent examination sittings, i.e. until autumn 2011.

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

Referrals which are still valid will be converted to 3 Passes as at summer 2010 and will be valid for 3 subsequent examination sittings, i.e. until autumn 2011.

I sat the course in 2009 (or previously) but have not attempted the examinations. What happens to me?

Under the old examination structure, students were required to sit an examination every 3 years. For transitional purposes, students are still required to sit an examination no later than 3 years from the date of their last AITI examination attempt (or in the case of Part 1, 3 years from commencement of the course). Thereafter, the new AITI examination structure applies. If a student completed the Part 2 course in 2009, but has not yet attempted an examination, they must register for that examination by autumn 2011 at the latest and thereafter the new exam rules apply.

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 3 years. For transitional purposes, students are still required to sit an examination no later than 3 years from the date of their last AITI examination attempt (or in the case of Part 1, 3 years from commencement of the course). Thereafter, the new AITI examination structure applies. If a student attempted examinations for a Part in autumn 2009, but has not yet successfully completed the examination, they must register for the examinations at that Part by autumn 2012 at the latest and thereafter the new exam rules apply.

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

Repeat students are eligible for a discount of 33% on course fees. Once a student signs up to a course of study, they immediately sign up for the 2009/2010 rules and the new examination rules applies.

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 syllabus carefully. More information is available on www.taxireland.ie. If a student wishes to repeat the relevant course they will be eligible for a 33% discount on course fees.

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