

## **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).*

## **Appendix 1 Frequently Asked Questions Regarding New And Transitional Exam Rules**

*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.

AITI Student Handbook 2009/2010

**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](http://www.taxireland.ie). If a student wishes to repeat the relevant course they will be eligible for a 33% discount on course fees.