

Educating, Developing & Representing



**Irish Taxation  
Institute**

# **TMITI Student Handbook 2008/2009**

This publication incorporates regulations and the examination syllabus for the Tax Technician Examinations of the Irish Taxation Institute

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Dear Student

This TMITI Student Handbook sets out all relevant details of the Technician Membership of the Irish Taxation Institute (TMITI) course, including the examination syllabus, student and examination regulations, fees and application forms. Key dates and deadlines are set out on page 4.

Please review this handbook carefully prior to making an application, particularly in relation to:

- » Registration process and deadlines
- » Student and examination regulations
- » Course information and materials

The Tax Technician course is a hands-on practical course, designed to provide you with the skills and competencies needed to undertake tax compliance work.

We in the Irish Taxation Institute continue to innovate and improve to assist you in preparing for the TMITI examinations. We also offer a wide range of services to assist you during your time as a TMITI student and throughout your career.

May I take this opportunity to wish you every success in pursuing the TMITI qualification.

Kind regards

Yours sincerely

A handwritten signature in black ink that reads "Martina O'Brien".

**Martina O'Brien**  
Director of Educational Strategy

## KEY DATES & DEADLINES FOR 2008/2009

### Registration

Register by	12 September 2008
Courses commence	4 October 2008
Final closing date for applications	30 November 2008
Courses completed	April 2009

### TMITI Examinations

Summer exam entry deadline	18 April 2009
Summer exams	18, 19, 21, 22 May 2009
Autumn exam entry deadline	31 July 2009
Autumn exams	31 August, 1, 3, 4 September 2009

### Publication of 2008 Examination Results

Publication of TMITI summer exam results	Tuesday, 21 July 2009
Publication of TMITI autumn exam results	Thursday, 22 October 2009

See Section 8 for a detailed course timetable.

See page 14 for a detailed examination timetable.

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## SECTION 1 ABOUT THE IRISH TAXATION INSTITUTE

### 1.1 Introduction

The Irish Taxation Institute (ITI) is the leading representative body for taxation affairs in Ireland. Our membership comprises of registered tax consultants, accountants, barristers, solicitors, and other corporate and business professionals. Our mission is to support an efficient, fair and competitive tax system that promotes an understanding of and expertise in taxation and encourages economic and social progress.

Our 6,388 members work with corporate leaders, Government, State agencies, representative groups, professional organisations and the general public. Through our membership of the Confédération Fiscale Européenne, we monitor and influence legislation and tax policy developments in the EU and internationally.

ITI is Ireland's foremost provider of registered tax consultants through our three-year (AITI) and one-year (TMITI) tax qualification courses. Our professional development programme provides continued education, appropriate advice, specialist seminars and other support services for members. This ensures registered tax consultants remain professionally competent throughout their working lives.

Through our nationwide branch network and comprehensive committee structure, our members are actively involved in developing and advancing research on taxation, economic and social policy. Drawing on this expert team, ITI produces a comprehensive suite of taxation publications covering the full range of tax topics.

ITI is governed by a 21-member council made up of senior business executives (the Council) and is managed by a dynamic executive team.

#### ITI School of Taxation

The ITI School of Taxation provides a comprehensive range of professional qualifications. The programmes of the School are designed to equip individuals with the necessary skills to enable them to pursue successful and well rewarded careers within the taxation profession.

The programmes of the School enable students to develop a blend of comprehensive technical tax knowledge and key advisory skills. The ITI School of Taxation prides itself on offering nationwide programmes, delivered by a highly regarded lecturing and examining team.

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. An AITI graduate will have an in-depth knowledge of all the major taxes in Ireland as well as a strong awareness of international taxation issues. The programme is designed and delivered in accordance with best practice in the area of professional education.

#### Technician member of the Irish Taxation Institute (TMITI)

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

#### 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 (See Section 1.4).

## 1.2 Membership

The ITI currently has 6,388 members (including students).

There are four classes of membership:

- » Associates (AITI)
- » Fellows (FITI)
- » Technician Members (TMITI)
- » Ordinary Members

## 1.3 Associates

In order to be admitted as an Associate of the ITI and use the designations AITI/Registered Tax Consultant, 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.

## 1.4 Fellows

The Council, a body of 21 elected representatives who govern the ITI, may, from time to time, elect an Associate Member of the ITI to be a Fellow of the ITI whenever it appears to the Council that:

- » Such person, having been an Associate of the ITI for at least five years, has made an outstanding contribution to the affairs of the ITI or generally in the field of taxation in the Republic of Ireland; or
- » Such person, being an Associate of the ITI, has prepared and submitted to the ITI a fellowship thesis on an aspect of the law or practice of taxation in the Republic of Ireland that is of special and significant merit.

Not more than 20 persons shall be elected Fellows in any year. Fellows may use the designatory letters FITI.

Further details concerning Fellowship by Thesis are available from the manager of education programmes.

## 1.5 Technician Members

In order to be admitted as a Technician Member and use the designatory letters TMITI, a Technician student must pass the ITI's Tax Technician examinations, pay the admission fee and be formally accepted to membership, which cannot occur before the ITI's annual conferring ceremony.

## 1.6 Ordinary Members

Ordinary Members are persons who were members on or before 31 December 1977. No person has been elected an Ordinary Member of the ITI since that date.

Ordinary Members are not permitted to use any descriptive letters purporting to indicate an association with the ITI.

## 1.7 Regulations

The Council is entitled, from time to time, to make regulations in regard to the registration of persons as applicants for TMITI, the contents of syllabi, the holding of TMITI 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.

1.8

**Administration**

A sub-committee of Council, the Education & Qualifications Committee, has responsibility for the ITI educational function. The Education team (as outlined on page 2) undertakes the day-to-day management of the TMITI qualification.

SECTION 2

**ABOUT THE TMITI QUALIFICATION**

2.1

**How do I register as an TMITI student?**

Students can register in the following ways:

- » online at [www.taxireland.ie/education](http://www.taxireland.ie/education)
- » by filling out the forms at the end of this manual and returning them to the ITI

Candidates for the TMITI examinations are required to register as Technician Student Members with the ITI and pursue the TMITI course.

Upon registration, students are issued with a student number, which will be used throughout their student membership.

Due to increasing demand, places are granted on a first-come, first-served basis.

The Council reserves the right to refuse an application for student registration.

It is necessary for any non-EU nationals who plan on taking up residency in Ireland to research the relevant residency permit requirements. The ITI is not in a position to assist with the processing of residency permit applications on behalf of prospective students.

2.2

**When do I need to register by?**

Students must register with the ITI prior to 12 September 2008 to ensure that they receive their course materials prior to the commencement of courses. Incomplete or incorrect applications will be returned to the candidate.

A late fee of €50 is applicable for all registrations received after 8 October 2008 (when courses commence).

No applications will be accepted after 30 November 2008.

Late applications may experience a delay in the issue of course materials.

2.3

**What are the educational requirements for registering as a TMITI student?****State Examinations**

To register as a student, it is necessary to have obtained a minimum of two Grade C2s in ordinary level papers in the Leaving Certificate.

**Other qualifications**

The Council may, at its discretion, also accept other professional or academic qualifications (including overseas qualifications) where it is satisfied that such qualifications are of a standard which is at least equal to the Leaving Certificate as set out above.

## How do I prepare for the TMITI examinations?

The subjects are as follows:

**Income Tax and PAYE Compliance**  
**Capital Gains Tax Compliance for Individuals**  
**Corporation Tax Compliance**  
**VAT Compliance**  
**Accounting for Tax Technicians**  
**Law for Tax Technicians**

See Page 18 for the format of the examinations.

Courses to prepare for the TMITI qualification are offered solely by the Irish Taxation Institute and run from October 2008 to April 2009. The lecturing and examining teams, drawn from industry and practice, are experts in their field and are appointed by the ITI.

Courses take place over eight weekends throughout the year and will be available in Dublin and Limerick (subject to demand).

## Communication with the ITI

1. Communication with students will be via **www.taxireland.ie/education** and by email. Students must have an e-mail address and check it regularly.
2. Students who do not access e-mail and the ITI website regularly will miss important information.
3. Students must also regularly access the student area of the ITI website, as detailed course information, additional course materials (such as lecturer's slides and assignments) and all updates will be posted there. Upon registration, students will be provided with a username and password to access the website.
4. In case of emergencies, such as the last-minute cancellation of a lecture, the ITI may, where possible, send an SMS text message to students' mobile phones.
5. Students can update their personal details (such as address, telephone number, etc.) online.

If you have a query, please contact the relevant Course Co-ordinator (see page 2 for contact details), quoting your student number.

## Course materials

All course materials are provided as part of the course fees. These include the following:

- » Dedicated manuals prepared for each subject
- » Past papers for each subject
- » Relevant ITI publications

It is the responsibility of each student to ensure that they have received all of their course materials.

### 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 an office address, as we cannot predict when deliveries will occur.

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## SECTION 3 **STUDENT REGULATIONS**

- 3.1 Students may not attempt TMITI examinations unless they have been registered for the TMITI course.
- 3.2 It is not possible to register for the TMITI course after the closing date (30 November 2008).
- 3.3 Students are required to sit all relevant examinations in a single sitting at the end of the academic year. See also 6.9.2 - 6.9.4.
- 3.4 There are two examination sittings each year, in summer and autumn (see page 4 for dates and further details).
- 3.5 Students may choose to sit their examinations in either sitting.
- 3.6 Students who wish to sit the examinations must pay all outstanding student subscriptions.
- 3.7 Students who fail the TMITI examinations for the second successive time are required to repeat the TMITI course.
- 3.8 **ITI Code of Professional Conduct**  
The ITI's Code of Professional Conduct is provided to all registered students with your course materials.  
Failure to comply with the Code shall render a student liable to disciplinary action. The ITI's Recommended Best Practice Guidelines 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.
- 3.9 **Appeals**  
Students have a right of appeal (in writing) to the Education & Qualifications Committee in relation to any of the rules in this handbook. Appeals should be marked for the attention of the Chair of the Education & Qualifications Committee.  
The ruling of the Education & Qualifications Committee shall be final in relation to any appeal.
- 3.10 **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 student area of the ITI website **[www.taxireland.ie](http://www.taxireland.ie)**.

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## SECTION 4 WHAT FEES ARE PAYABLE?

4.1 All fees are subject to annual review and are not refundable or transferable.

### 4.2 Annual subscription

Students are required to pay an annual subscription fee of €140.

Registered students who have paid their annual subscription fee receive a copy of the ITI's bimonthly journal, *Irish Tax Review*.

The student year runs from 1 October to 30 September and students shall pay an annual subscription on or before 1 October.

### 4.3 Student fees 2008/2009

Student Registration (waived for online registration)	€35
Annual Subscription	€140

#### Course Fees\*

Course Fee	€1630
Late Fee	€50

#### Examination Fees

Entry Fee	€275
Rechecks - per paper	€50
Repeat - per paper	€70

\*Course fees include all tuition, and course materials required to prepare for the examinations.

4.4

**Refund of fees**

It is ITI policy not to refund any fees paid.

Should a student request a refund of course fees prior to having received any of the materials and before the courses commence, the ITI will refund the fee, less a 20% administration charge.

All requests for refunds must be made in writing. Students are kindly asked to note that, apart from the previous limited exception, no refund or transfer of fees will be permitted.

4.5

**Technician Members**

A registration fee of €35 is payable by each person upon first becoming a Technician Member of the ITI. The ITI must receive applications to register as a Technician Member prior to the annual conferring ceremony. The Council will consider applications after this period.

An annual subscription is payable by Technician Members. This subscription is payable upon first admission to Membership and subsequently on 1 January in respect of each calendar year in accordance with the subscription rate for the year.

Technician Members who fail to pay their annual subscription within six months of the due date will be deleted from membership under the ITI's Memorandum and Articles of Association and consequently, may not use the designatory letters TMITI.

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## SECTION 5 **EXEMPTIONS**

5.1 There are no exemptions available for the Tax Technician examinations.

### **Progressing to the AITI qualification**

5.2 Students who pass their TMITI examinations in the summer sitting may, if they so wish, progress to sit the AITI Part 1 examinations in the autumn sitting. In this instance, they will not be required to attend the AITI Part 1 course prior to sitting the AITI Part 1 examinations though they are advised to get the necessary course materials.

Students who pass their TMITI examinations, who do not progress to the AITI Part 1 examinations in the autumn sitting of the same calendar year, but who wish to do the AITI the following year, will be required to register for the AITI Part 1 course. These students will be eligible for a reduced fee when registering for AITI Part 1.

## SECTION 6 EXAMINATION REGULATIONS

### 6.1 Students are advised to review the TMITI Student Regulations in Section 3.

#### Applications for examinations

An Examination Entry Form (see Section 9) must be received by the ITI not later than one calendar month before the date of examination.

Repeat students with existing credits or referrals must be aware of the date of expiry of these credits or referrals prior to applying for their examinations.

### 6.2 Dates and times of examinations

#### Summer sitting

Paper 1	Monday, 18 May 2009	2.30 p.m. – 5.30 p.m.
Paper 2	Tuesday, 19 May 2009	9.30 a.m. – 12.30 p.m.
Paper 3	Thursday, 21 May 2009	2.30 p.m. – 4.30 p.m.
Paper 4	Friday, 22 May 2009	9.30 a.m. – 12.30 p.m.

#### Autumn sitting

Paper 1	Monday, 31 August 2009	2.30 p.m. – 5.30 p.m.
Paper 2	Tuesday, 1 September 2009	9.30 a.m. – 12.30 p.m.
Paper 3	Thursday, 3 September 2009	2.30 p.m. – 4.30 p.m.
Paper 4	Friday, 4 September 2009	9.30 a.m. – 12.30 p.m.

### 6.3 Examination venues

All examination venues are subject to confirmation and demand. Please check our website and your examination notification, which will be issued approximately three weeks before the examinations.

Exams will be held in Dublin, Cork, Galway, Limerick and Portlaoise.

### 6.4 Examination procedures

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

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

6.4.3 Mobile phones are not allowed in the examination hall.

6.4.4 Candidates may not leave the hall during the first 30 minutes of the examination. After this time, subject to 6.4.10 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 30 minutes after the start of the examination; in exceptional circumstances, a candidate may be admitted by an invigilator after 30 minutes have elapsed, provided no other candidate has left the examination.

- 6.4.5 No candidates may leave the hall during the last 10 minutes of the examination.
- 6.4.6 Candidates must obey all instructions issued by an invigilator.
- 6.4.7 Candidates must stop writing immediately when the end of the examination is announced and remain seated until all scripts have been collected.
- 6.4.8 The candidate's script is the property of the Irish Taxation Institute and under no circumstances will it be returned to or discussed with the candidate.
- 6.4.9 Candidates are prohibited from writing their names on their examination scripts.
- 6.4.10 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

#### 6.5 **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 bound by the 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 student from membership of the ITI.

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.

#### 6.6 **What can I bring into my TMITI examinations?**

- » A non-programmable pocket calculator

#### 6.7 **Rates and tables**

Tables of tax rates, allowances and other related information will be supplied, where required. These must not be removed from the examination hall.

Copies of these rates and tables are not available prior to the examinations. A table of contents detailing the information contained therein will be published on the ITI website. A copy of the Rates and Tables booklet from the 2008 examinations will be available to download from the ITI website for reference purposes.

Candidates found in possession of Rates and Tables booklet outside the examination hall will be deemed to have breached the examination regulations.

- 6.8 **Notification of examination results**
- Students will be notified by post of the marks obtained in the examinations attempted. Under no circumstances will results be discussed by telephone.
- The following grades apply to TMITI examinations:
- |         |              |
|---------|--------------|
| Grade A | 75% and over |
| Grade B | 60% - 74%    |
| Grade C | 50% - 59%    |
| Grade D | 40% - 49%    |
| Grade E | 30% - 39%    |
| Grade F | Under 30%    |
- 6.9.1 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 (subject to paragraph 7.1 regarding compulsory questions).
- 6.9.2 **Pass**
- In order to pass the examination, a candidate must achieve 50% or more in all relevant papers, in one sitting, unless a referral or credit applies. If a student registers for an exam at a particular sitting they must complete that exam at the sitting in question. See also 3.3.
- 6.9.3 **Credit**
- Where a candidate has sat all relevant papers and fails an examination overall but obtains 60% or more in a particular paper (or papers), the candidate will be granted a credit in that paper (or papers), which is valid for 12 months.
- A student who obtains a credit in one or more papers must pass the remaining papers within 12 months of the examination in which they obtained the credits; otherwise, they lose their credits. See also 3.3.
- 6.9.4 **Referral**
- A candidate who passes three papers but fails the fourth may, on meeting the specified conditions, be entitled to a referral.
- In order to obtain a referral, a candidate must fulfill the specified conditions, which are:
- (i) Sit all four papers, in one sitting
  - (ii) Reach an overall average of 50% in the four papers (achieving 200 marks overall)
  - (iii) Obtain at least 50% in three papers and no less than 40% in the remaining paper.
- A student who obtains a referral will be required to re-sit only the paper they failed. The student must pass the remaining paper within 12 months of the examination in which they obtained the referral; otherwise, they lose their referral. See also 3.3.
- 6.10 **Rechecks**
- If a candidate is dissatisfied with their results, they may apply to have one or more papers rechecked. A recheck costs €50 per paper.
- A person other than the Examiner will be appointed solely by the ITI to carry out a recheck. The Education & 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 in writing, with the appropriate fee, to the ITI within 10 calendar days from the date of posting of results.

6.11 Council reserves the right to publish details of successful candidates (including those who have failed but achieved credits and a referral) in each examination.

6.12 **Examination awards**

A prize will be awarded for first place overall in the Tax Technician Examinations.

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## SECTION 7 EXAMINATION SYLLABUS

### Introduction

The objective of the Tax Technician qualification is to train people to undertake tax compliance work.

The subjects, all of which have a dedicated manual, are:

- » Income Tax and PAYE Compliance
- » Capital Gains Tax Compliance for Individuals
- » Corporation Tax Compliance
- » VAT Compliance
- » Accounting for Tax Technicians
- » Law for Tax Technicians

Also included in the course materials are:

### ITI publications

*Taxation Summary, Joe Martyn & Paul Reck*

*Irish Taxation – Law & Practice, Pat Kennedy, Paul Murphy, Caitriona Gaynor, Margaret Sheridan, Martina Whyte, Laurence May, Dr Gerardine Doyle & Emer Mulligan.*

*Code of Professional Conduct & Recommended Best Practice Guidelines*

### Format of the examinations

Paper 1: Income Tax and PAYE Compliance (3 hours paper)

Paper 2: Capital Gains Tax Compliance for Individuals and Corporation Tax Compliance (3 hours paper)

Paper 3: VAT Compliance (2 hours paper)

Paper 4: Accounting and Law for Tax Technicians (3 hours paper)

There are compulsory questions on Papers 2, 3 and 4. Compulsory questions must be attempted.

There will be six questions on Papers 1, 2 and 4 of which candidates will be required to answer four.

Paper 3 will consist of five questions of which candidates will have to answer three.

Papers 2 and 4 are divided into Section A and Section B. Each section contains three questions. Students must answer two questions from each section, one of which may be compulsory.

7.1

### Compulsory questions

Where the paper contains one compulsory question, the candidate's script will be corrected on the basis of marks obtained in the compulsory question and the other required number of questions.

Where the paper contains two compulsory questions, the script will be corrected on the basis of marks obtained in the two compulsory questions and the other required number of questions.

**Candidates will be expected to:**

- » Answer questions, with computations where appropriate, demonstrating that they understand the practical aspects of the taxes being examined
- » Answer narrative questions
- » Be familiar with the practical application of the underlying basic tax legislation
- » Have a knowledge of the system of administration of the various taxes including the requirements for compliance and the penalties for breach thereof, both in regard to submission of information and payment of tax
- » Have a sufficient knowledge of book-keeping and accounts, commerce and general law in order to answer theory-based and practical questions
- » Answer questions in a logical, coherent fashion
- » Complete relevant forms where appropriate in certain examinations

Candidates will not be expected to be familiar with the relevant basic legislation.

Candidates may assess the standard of examinations from previous years' exam papers.

Candidates will not be permitted to bring any publications into the examination hall.

Please review Section 6 regarding Examination Regulations.

## PAPER 1 – INCOME TAX AND PAYE COMPLIANCE

### Learning outcomes

Having passed this examination, students will be able to:

- » Describe the Irish income tax compliance system
- » Complete and file income tax returns for chargeable persons
- » Calculate PAYE and PRSI calculations
- » Prepare income tax computations
- » Demonstrate an awareness of Revenue powers and penalties for non-compliance
- » Demonstrate an awareness of the Revenue Online Service

Any income tax computations that arise on the examination paper will be in respect of the 2008 tax year.

### Examination

- » Six questions, answer any four

The following matters will be examinable:

1

#### Overview of the charge to income tax

- » Introduction
- » Residence and domicile
- » Self-assessment
- » Administration
- » Electronic filing – Revenue Online Service (ROS)

2

#### Personal tax credits and reliefs

- » Income tax rates
- » Personal tax credits
- » Exemption limits and marginal relief
- » PAYE credit
- » Incapacitated child credit
- » Additional credits for widows and others in respect of children
- » Age tax credit
- » Dependent relative credit
- » Tax credit for rent paid by certain tenants
- » Medical insurance relief (at source)
- » Blind persons' tax credit
- » Employed person taking care of incapacitated individuals
- » Childcare – exemption of income
- » Relief for donations to charities, other approved bodies and sports bodies
- » Third-level education fees paid to private colleges
- » Home carers' credit
- » Tax credit for service charges

- » Relief for trade union subscriptions
- » Mortgage interest relief (at source)
- » Certificates of tax credits
- » Application of tax bands

**Note: The taxation of short-term social welfare benefits will NOT be examinable.**

### 3 **Taxation of married couples**

- » Single assessment
- » Separate assessment
- » Joint assessment
- » Year of separation
- » Year of death
- » Consequences of divorce
- » Maintenance payments

### 4 **Schedule E, taxation of employment income**

- » Basis of assessment
- » What constitutes office and employment
- » Employed v self-employed
- » Deductible expenses
- » Payment of “round-sum” expenses
- » Revenue-approved mileage and subsistence rates
- » Payment of relocation expenses

**Note: The following will NOT be examinable:**

- » Inducement payments
- » Employee share schemes
- » Tax relief for agreed pay restructuring

### 5 **Schedule E, taxation of benefits-in-kind**

- » Company cars
- » Vans
- » Preferential loans
- » Living accommodation
- » Employer’s assets
- » Travel passes
- » Childcare facilities
- » Expenses paid by employer
- » Form P11D

### 6 **Schedule E, collection of tax**

- » PAYE procedures
- » Emergency basis
- » Completion of P35, P60, P45

- » Registering for PAYE purposes
- » Payroll operation
- » PRSI classes, levy

7

### **Schedule E, taxation of termination payments**

- » Application to Revenue for clearance to make termination payments and self-assessment procedures
- » Basic exemption
- » Increased exemption
- » Standard capital superannuation benefit
- » Top slicing relief

**Note: The following will NOT be examinable:**

- » Aggregation rule
- » Foreign service

8

### **Schedule D, taxation of interest, investment and rental income**

- » Basis of assessment
- » Computation of Case V income – allowable/disallowable expenditure
- » Losses
- » Rent-a-room relief
- » Interest relief
- » Interest subject to DIRT
- » Credit union income
- » Interest received gross
- » Basics of the remittance basis of taxation
- » UK dividends
- » Dividend withholding tax
- » Scrip dividends

9

### **Schedule D, Cases I/II, taxation of businesses and professions**

- » What constitutes a trade/profession
- » Basis of assessment
  - Commencements
  - Cessations
  - Change in accounting dates
  - Short-lived businesses
- » Completion of Form 11

**Note: The following will NOT be examinable:**

- » Taxation of farmers
- » Terminal loss relief

10

**Schedule D, Case I, computation of taxable profits**

- » Net profits v taxable profits
- » Allowable/disallowable expenditure – "wholly and exclusively"
- » Trading losses

11

**Capital allowances**

- » Plant and machinery
  - Definition of plant
  - Wear and tear allowances
  - Balancing allowances/charges
  - Basis period for capital allowances computations
- » Motor vehicles – wear and tear allowances
- » Industrial buildings
  - Definition
  - Annual allowance
  - Balancing allowance/charge

## PAPER 2 – CAPITAL GAINS TAX COMPLIANCE FOR INDIVIDUALS AND CORPORATION TAX COMPLIANCE

### CAPITAL GAINS TAX COMPLIANCE FOR INDIVIDUALS

#### Learning outcomes

Having passed this examination, students will be able to:

- » Describe the principles of CGT as they affect individuals
- » Prepare CGT computations
- » Demonstrate an awareness of and apply certain CGT reliefs
- » Describe CGT compliance and clearance procedures
- » Complete capital gains tax forms

#### Examination

- » 50% of Paper 2 (CGT Compliance for Individuals and Corporation Tax Compliance)
- » Three questions, answer two (one compulsory)

The following matters will be examinable:

- 1 **Charge to capital gains tax**
  - » The concepts of residence
  - » Ordinary residence
  - » Domicile
  - » The consequences of the remittance basis
  
- 2 **Principles of capital gains tax**
  - » The meaning of disposals for capital gains tax purposes
  - » The meaning of consideration
  - » Indexation relief
  - » Annual exemption
  - » Overview of market value rules/connected persons
  - » Time of disposal
  - » Expenditure
    - Cost of acquisitions
    - Enhancement expenditure
    - Incidental costs of disposal/acquisition
  - » Exclusion of expenditure allowed for income tax
  - » Development land rules
  - » Part disposals

- 3      **Losses**
- » Use of current year and prior year losses
  - » Losses in year of death
- 4      **Shares**
- » Share identification rule, including bonus issues and rights issues
  - » Scrip dividends
  - » Disposals within four weeks of acquisition
- 5      **Exemptions and reliefs**
- » Transactions between married, divorced and separated persons
  - » Annual Exemption
  - » Chattels sold for €2,540 or less
  - » Wasting chattels
  - » Government and other securities
  - » Miscellaneous exemptions for certain kinds of property
  - » Sets of assets/series of transactions
  - » Principal private residence relief
- 6      **Administration**
- » Self-assessment system
  - » Payment of tax
  - » Capital gains tax return (CG1 and section of Form 11)
  - » Withholding tax on certain disposals – Form CG50
  - » Residential property tax clearance procedures

## CORPORATION TAX COMPLIANCE

### Learning outcomes

Having passed this examination, students will be able to:

- » Describe the principles of corporation tax
- » Prepare corporation tax computations
- » Complete and file corporation tax returns
- » Demonstrate an awareness of other tax administration obligations of companies
- » Complete certain corporation tax forms
- » Demonstrate an awareness of the Revenue Online Service

Any corporation tax computations on the examination paper will be in respect of periods commencing on/after 1 January 2008.

### Examination

- » 50% of Paper 2 (CGT Compliance for Individuals and Corporation Tax Compliance)
- » Three questions, answer two (one compulsory)

The following matters will be examinable:

- 1           **Charge to corporation tax**
  - » Residence
  - » Irish incorporated companies
  - » Registration of company for CT purposes (TR2)
  - » Basis of assessment:
  - » Accounting periods (short and long periods)
  - » Corporation tax rates
  
- 2           **Schedule D, Case I/II – taxation of business and professions**
  - » Introduction to company's financial statements and preparation of computation
  - » Adjustments to company profits for tax purposes
  - » Chargeable gains for companies
  
- 3           **Capital allowances**
  - » Plant and machinery
  - » Motor vehicles
  - » Industrial buildings
  
- 4           **Taxation of interest, investment and rental income**
  - » Schedule D, Case III
  - » Schedule D, Case IV
  - » Schedule D, Case V
  - » Franked investment income
  
- 5           **Losses and excess capital allowances**
  - » Use of current year trading losses
  - » Use of trading losses carried forward
  - » Case III/IV/V, excess Case V, capital allowances
  - » Capital losses

**Note: The following will NOT be examinable:**

  - » Set off of trading losses against franked investment income
  - » Terminal loss relief
  
- 6           **Close company provisions**
  - » Basic concepts/definitions
  - » Tax implications
  - » Surcharge computation
  - » Compliance obligations

- 7            **Groups**
- » Definitions
  - » Use of groups
  - » Group relief – introduction
- 8            **Dividends/Distributions**
- » Meaning and methods of distribution
  - » Groups
  - » Overseas
  - » Payment/receipt
- 9            **Withholding taxes**
- » Professional services withholding tax
  - » Dividend withholding tax
  - » Relevant contracts tax
  - » Deposit interest retention tax
  - » Forms/certificates
- 10          **Administration**
- » Self-assessment system
  - » Payment of tax
  - » Surcharge provisions
  - » Interest and penalties
  - » Electronic filing of returns/ROS
  - » Form 46G – Return of third-party information
  - » Form P11D
  - » Revenue audits and Revenue powers

## PAPER 3 – VAT COMPLIANCE

### Learning outcomes

Having passed this examination, students will be able to:

- » Describe the basic operation of VAT in Ireland
- » Describe the administration of VAT in Ireland
- » Complete VAT returns for an Irish business
- » Complete VAT forms

### Examination

- » Five questions, answer three

The following matters will be examinable:

- 1 **Overview of the Irish VAT system**
  - » Transactions tax
  - » Meaning of “supply”
    - The “place of supply” rules
    - Application of VAT to supply of goods
    - Application of VAT to supply of services
    - Exempt activities
    - Self-supplies
- 2 **Rates of VAT**
  - » Deductible/non-deductible expenses
  - » Partial exemption
- 3 **Concepts of business**
  - » Meaning of business
  - » VAT registration
  - » Group registration
  - » VAT returns
- 4 **VAT administration**
  - » Completion of VAT returns, i.e. Form VAT 3
  - » Invoices
  - » Completion of VAT invoices, credit notes, debit notes
  - » Record-keeping, including Purchases Book, Sales Book, Cheque Payments Book, Cash Receipts Book
  - » VIES/Intrastat
  - » Tax due and payable
  - » Interest and penalties

- 5            **Special schemes**
- » Transfer of a business
  - » Section 13A
  - » VAT 6oA
  - » Margin schemes
  - » Retailers' schemes
- 6            **International transactions**
- » Intra-Community supplies
  - » Retail export schemes
  - » Foreign VAT recovery
- 7            **VAT on property transactions – overview**
- » Introduction to VATable property
  - » Examples of VATable property transactions
- 8            **VAT and specific business**
- » Farmers
  - » Haulage
  - » Car sales

## PAPER 4 – ACCOUNTING AND LAW FOR TAX TECHNICIANS

### ACCOUNTING FOR TAX TECHNICIANS

#### Learning outcomes

Having passed this examination, students will be able to:

- » Describe accounting terminology
- » Demonstrate an understanding of the make-up of the profit and loss account and balance sheet
- » Describe significant accounting items for tax purposes
- » Prepare a profit and loss account and balance sheet (final accounts)

#### Examination

- » 50% of Paper 4 (Accounting and Law for Tax Technicians)
- » Three questions, answer two (one compulsory)

The following matters will be examinable:

- 1 **Introduction to accountancy**
  - » Scope and purpose of accounting and accounting systems
  - » Accounting terminology
  - » The accounting entity and the accounting period
  
- 2 **Book-keeping and Suspense Accounts**
  - » Double-entry book-keeping
  - » Trial balance
  - » Books of prime entry
  - » Suspense accounts
  - » Journals
  
- 3 **Financial reporting**
  - » Profit and loss accounts
  - » Balance sheets
  
- 4 **Profit and Loss Accounts and Balance Sheets**
  - » Accruals and prepayments
  - » Provision for depreciation
  - » Provisions for bad debts
  - » Preparation of final accounts
  - » Account reconciliations
    - VAT reconciliations
    - PAYE reconciliations
    - CT reconciliations

5 **Income and Expenditure Accounts and incomplete records**

6 **Control Accounts**

7 **Accounting for PAYE and VAT**

8 **Accounting for partnerships**

9 **Accounting for limited companies**

- » Share capital
- » Dividends
- » Debentures
- » Taxation
- » Directors' current account
- » Reserves and pensions

10 **Accounting standards and principles**

- » Accounting concepts and policies
- » Accounting for stocks, fixed assets, current assets and liabilities
- » Accounting for leases and hire-purchase contracts

## **LAW FOR TAX TECHNICIANS**

### **Learning outcomes**

Having passed this examination, students will be able to:

- » Describe the Irish legislative cycle
- » Describe basic contract law and types of property ownership
- » Describe basic partnership law
- » Describe what a company is and how it is formed
- » Demonstrate an awareness of the legal obligations of a company and its directors

### **Examination**

- » 50% of Paper 4 (Accounting and Law for Tax Technicians)
- » Three questions, answer two (one compulsory)

The following matters will be examinable:

1 **Introduction to the Irish legal system**

- » The role of the Constitution, legislature and judiciary
- » The court system
- » The legislative cycle, including the procedure for enacting the Finance Act
- » Case law and judicial precedence

2 **Land law**

- » Leasehold and freehold interests
- » Leases of land

- 3           **Company Law**
- 3.1           **Incorporating a company**
- » Company law compliance procedures
  - » Public and private companies
- 3.2           **Directors**
- » Types of directors
  - » Retirement/dismissal
  - » Powers of directors
  - » Duties of directors
  - » Company Secretary
- 3.3           **Shares and share capital, reserves and distributions**
- » Issue and alteration of share capital
  - » Different classes of shares
  - » Repurchase by a company of its own shares
  - » Redemption of ordinary share capital by companies
  - » Financial assistance towards purchase by a company of its own shares
- 3.4           **Memorandum and Articles of Association**
- 3.5           **Maintenance of books of account**
- » Requirement to prepare annual accounts
  - » Content of annual accounts
  - » Penalties for failure to keep proper books of account
  - » Content of directors' reports, auditors' reports and the annual return
- 4           **Partnership law**
- » Definition and formation
  - » Relationships of partners to outsiders
  - » Relationship between partners
  - » Dissolution
  - » Limited liability partnerships
- 5           **Contract law**
- » Nature and formation of a contract
  - » Vitiating factors
  - » Invalid contracts
  - » Remedies for breach of contract
  - » Completion of contract
  - » Assignment and variation
  - » Performance and termination

## DUBLIN Tax Technician Weekend Timetable 2008/2009

Saturday 4 October	9.30 a.m. - 1.00 p.m.	Income Tax & PAYE Compliance
	2.00 p.m. - 5.30 p.m.	Accounting for Tax Technicians
Sunday 5 October	9.30 a.m. - 1.00 p.m.	VAT Compliance
	2.00 p.m. - 5.30 p.m.	Capital Gains Tax Compliance
Saturday 18 October	9.30 a.m. - 1.00 p.m.	Law for Tax Technicians
	2.00 p.m. - 5.30 p.m.	Income Tax & PAYE Compliance
Sunday 19 October	9.30 a.m. - 1.00 p.m.	VAT Compliance
	2.00 p.m. - 5.30 p.m.	Accounting for Tax Technicians
Saturday 8 November	9.30 a.m. - 1.00 p.m.	Corporation Tax Compliance
	2.00p.m. - 5.30 p.m.	Income Tax & PAYE Compliance
Sunday 9 November	9.30 a.m. - 1.00 p.m.	Accounting for Tax Technicians
	2.00 p.m. - 5.30 p.m.	Capital Gains Tax Compliance
Saturday 6 December	9.30 a.m. - 1.00 p.m.	VAT Compliance
	2.00 p.m. - 5.30 p.m.	Income Tax & PAYE Compliance
Sunday 7 December	9.30 a.m. - 1.00 p.m.	Corporation Tax Compliance
	2.00 p.m. - 5.30 p.m.	Capital Gains Tax Compliance
Saturday 10 January	9.30 a.m. - 1.00 p.m.	Law for Tax Technicians
	2.00 p.m. - 5.30 p.m.	Accounting for Tax Technicians
Sunday 11 January	9.30 a.m. - 1.00 p.m.	Income Tax & PAYE Compliance
	2.00 p.m. - 5.30 p.m.	VAT Compliance
Saturday 7 February	9.30 a.m. - 1.00 p.m.	VAT Compliance
	2.00p.m. - 5.30 p.m.	Income Tax & PAYE Compliance
Sunday 8 February	9.30 a.m. - 1.00 p.m.	Income Tax & PAYE Compliance
	2.00 p.m. - 5.30 p.m.	Corporation Tax Compliance
Saturday 7 March	9.30 a.m. - 1.00 p.m.	Law for Tax Technicians
	2.00 p.m. - 5.30 p.m.	Corporation Tax Compliance
Sunday 8 March	9.30 a.m. - 1.00 p.m.	Income Tax & PAYE Compliance
	2.00 p.m. - 5.30 p.m.	Capital Gains Tax Compliance

<b>Practical Workshops</b>		
Saturday 28 March	9.30 am - 1.00 pm	Corporation Tax Compliance
	2.00 pm - 5.30 pm	Income Tax & PAYE Compliance
Sunday 29 March	9.30 am - 1.00 pm	VAT Compliance
	2.00 pm - 5.30 pm	Capital Gains Tax Compliance
Saturday 4 April	9.30 am - 1.00 pm	Accounting for Tax Technicians
	2.00 pm - 4.00 pm	Law for Tax Technicians

**Venues:**  
Dublin: National College of Ireland, Mayor Street, IFSC, Dublin 1

This timetable is indicative and subject to change. All changes will be posted on the student area of the website.

## LIMERICK Tax Technician Weekend Timetable 2008/2009

Saturday 4 October	9.30 a.m. - 1.00 p.m.	Law for Tax Technicians
	2.00 p.m. - 5.30 p.m.	Capital Gains Tax Compliance
Sunday 5 October	9.30 a.m. - 1.00 p.m.	VAT Compliance
	2.00 p.m. - 5.30 p.m.	Accounting for Tax Technicians
Saturday 18 October	9.30 a.m. - 1.00 p.m.	Corporation Tax Compliance
	2.00 p.m. - 5.30 p.m.	Income Tax & PAYE Compliance
Sunday 19 October	9.30 a.m. - 1.00 p.m.	VAT Compliance
	2.00 p.m. - 5.30 p.m.	Accounting for Tax Technicians
Saturday 8 November	9.30 a.m. - 1.00 p.m.	Corporation Tax Compliance
	2.00p.m. - 5.30 p.m.	Income Tax & PAYE Compliance
Sunday 9 November	9.30 a.m. - 1.00 p.m.	VAT Compliance
	2.00 p.m. - 5.30 p.m.	Capital Gains Tax Compliance
Saturday 6 December	9.30 a.m. - 1.00 p.m.	Law for Tax Technicians
	2.00 p.m. - 5.30 p.m.	Income Tax & PAYE Compliance
Sunday 7 December	9.30 a.m. - 1.00 p.m.	VAT Compliance
	2.00 p.m. - 5.30 p.m.	Capital Gains Tax Compliance
Saturday 10 January	9.30 a.m. - 1.00 p.m.	Corporation Tax Compliance
	2.00 p.m. - 5.30 p.m.	VAT Compliance
Sunday 11 January	9.30 a.m. - 1.00 p.m.	Income Tax & PAYE Compliance
	2.00 p.m. - 5.30 p.m.	Accounting for Tax Technicians
Saturday 7 February	9.30 a.m. - 1.00 p.m.	Corporation Tax Compliance
	2.00p.m. - 5.30 p.m.	Income Tax & PAYE Compliance
Sunday 8 February	9.30 a.m. - 1.00 p.m.	Accounting for Tax Technicians
	2.00 p.m. - 5.30 p.m.	Income Tax & PAYE Compliance
Saturday 7 March	9.30 a.m. - 1.00 p.m.	Law for Tax Technicians
	2.00 p.m. - 5.30 p.m.	Income Tax & PAYE Compliance
Sunday 8 March	9.30 a.m. - 1.00 p.m.	Income Tax & PAYE Compliance
	2.00 p.m. - 5.30 p.m.	Capital Gains Tax Compliance

<b>Practical Workshops</b>		
Saturday 28 March	9.30 am - 1.00 pm	Corporation Tax Compliance
	2.00 pm - 5.30 pm	Income Tax & PAYE Compliance
Sunday 29 March	9.30 am - 1.00 pm	VAT Compliance
	2.00 pm - 5.30 pm	Capital Gains Tax Compliance
Saturday 4 April	9.30 am - 1.00 pm	Accounting for Tax Technicians
	2.00 pm - 4.00 pm	Law for Tax Technicians

**Venue:**  
Limerick: Mary Immaculate College, South Circular Road, Limerick

This timetable is indicative and subject to change. All changes will be posted on the student area of the website.

# TMITI APPLICATION FOR REGISTRATION AS A STUDENT

PLEASE COMPLETE IN BLOCK CAPITALS

To the Council

I hereby apply to register for the Tax Technician course with the Irish Taxation Institute.

I enclose my registration fee of €35, my subscription fee of €140 which I understand are non-refundable and payable in addition to the examination entry fee and my course fee of €1630. See Section 4 for more information on fees.

## 1. Personal Details

Surname	First Name
Title Mr/Ms/Mrs/Dr (delete as appropriate)	
Address	
Home Telephone no.	
Mobile no.	
E-mail address	
A valid e-mail address is mandatory and will be used to send important student information.	

## 2. Employment Details

Are you currently in full-time employment?

Yes

No

Company Name
Address
Business Telephone No.

## 3. Delivery:

Material will be delivered to the office address unless otherwise specified below:

Address
---------

## 4. Course I wish to attend:

Dublin

Limerick

## 5. Educational Requirements

Examinations which have been passed – both professional and academic (please state your designatory letters)

--

Will your fees be paid by

you

your employer?

Where did you hear about the course?

--

Are you working in tax?

Yes

No

Which of the following describes you at present?

Self-employed

Working in accounts department

Banking sector

Qualified accountant

Other (Please specify)

--

See Overleaf...

**5. Payment**

Amount enclosed			
Credit Card	<input type="checkbox"/>	Cheque	<input type="checkbox"/>
Bank Draft	<input type="checkbox"/>	Cash	<input type="checkbox"/>
Card No.			
Card Address		Expiry Date /	

**6. Data Protection**

Your personal information will be processed by the Irish Taxation Institute in accordance with the Data Protection Acts, 1988 and 2003. We will use your information to process your registration form and to enrol you on the relevant course. Thereafter, we will keep your personal information on file and it will be processed for administrative purposes. Where a student's course fees are being paid by his/her employer, the employer may from time to time request confirmation from the Institute that their employees are attending their lectures. Where this information is requested by an employer, the Institute will advise the employer of the student's attendance record.

Where a student's course fees and/or examination fees are being paid by his/her employer, the employer may request a copy of the student's examination results. Where his information is requested the Institute will provide the student's examination results and the Institute will not inform the student in the event of such a request being made by their employer. By signing this form you confirm your consent to the disclosure of your examination results to your employer without further notice to you.

We would like to keep you updated in relation to future courses and/or publications. Usually we send such materials by post but we would also like to contact you by e-mail, SMS, phone or fax. You have a right not to receive such materials from us. If you do not wish for us to use your details, please tick the box

**7. Declaration**

I have achieved the minimum educational requirements (see Section 2.3) and have enclosed a copy of my results to support my application for registration as a Technician Student Member of the Irish Taxation Institute.

Where registration is being sought on the basis of alternative academic qualifications, please enclose evidence.

I have read and understand the Institute's TMITI Student Handbook 2008/2009.

I agree to abide by the TMITI Student Handbook 2008/2009 and all decisions of the Education & Qualifications Committee.

Signature	
Date	/

**7. Checklist**

- |   |                          |
|---|--------------------------|
| Have you completed all information required?                    | <input type="checkbox"/> |
| Have you signed and dated the declaration above?                | <input type="checkbox"/> |
| Have you attached payment?                                      | <input type="checkbox"/> |
| Have you enclosed evidence of meeting educational requirements? | <input type="checkbox"/> |

Please post the form, do not fax or e-mail. Final Closing date: 30 November 2008

# TMITI SUMMER 2009 EXAMINATION ENTRY FORM

PLEASE COMPLETE IN BLOCK CAPITALS

## 1. Personal Details

Surname	First Name
Title Mr/Ms/Mrs/Dr (delete as appropriate)	
Address	
Home Telephone no.	
Mobile no.	
E-mail address	
A valid e-mail address is mandatory and will be used to send important student information.	

## 2. Employment Details

Company Name
Address
Business Telephone No.

## 3. Examination Details

Please tick your first and second venue preferences as appropriate:

<b>1st Pref:</b>	Dublin <input type="checkbox"/>	Cork <input type="checkbox"/>	Galway <input type="checkbox"/>	Limerick <input type="checkbox"/>	Portlaoise <input type="checkbox"/>
<b>2nd Pref:</b>	Dublin <input type="checkbox"/>	Cork <input type="checkbox"/>	Galway <input type="checkbox"/>	Limerick <input type="checkbox"/>	Portlaoise <input type="checkbox"/>

Every effort will be made to award students their first preference where possible. Note that venues are subject to availability and demand. Details of all venues will be published on the ITI website in due course.

<b>Paper 1</b>	Income Tax & PAYE Compliance	<input type="checkbox"/>
<b>Paper 2</b>	Corporation Tax Compliance & CGT Compliance	<input type="checkbox"/>
<b>Paper 3</b>	VAT Compliance	<input type="checkbox"/>
<b>Paper 4</b>	Accounting and Law for Tax Technicians	<input type="checkbox"/>

Cost for all 4 papers €275      Cost per paper €70

## 4. Payment

Amount enclosed	
Credit Card <input type="checkbox"/>	Cheque <input type="checkbox"/>
Bank Draft <input type="checkbox"/>	Cash <input type="checkbox"/>
Card No.	
Card Address	Expiry Date /

See Overleaf...

**5. Declaration**

I hereby give notice that I wish to present myself for the TMITI Examinations to be held on the 18, 19, 20 and 21 May 2009. I have given the information required of me by the Education & Qualifications Committee.

I certify that the information given is correct and I agree to be bound by the regulations and decisions of the Education & Qualifications Committee. I agree that the Institute may publish my examination results.

Signature	
Date        /	Student no. (if known)

**6. For Office Use Only**

Examination No:	Credit/Referral
Result	No. of Attempts

**Closing date: Saturday 18 April 2009. Do not fax this form.**

**Exam fees are non-transferable and non-refundable.**

# TMITI AUTUMN 2009 EXAMINATION ENTRY FORM

PLEASE COMPLETE IN BLOCK CAPITALS

## 1. Personal Details

Surname	First Name
Title Mr/Ms/Mrs/Dr (delete as appropriate)	
Address	
Home Telephone no.	
Mobile no.	
E-mail address	
A valid e-mail address is mandatory and will be used to send important student information.	

## 2. Employment Details

Company Name
Address
Business Telephone No.

## 3. Examination Details

Please tick your first and second venue preference as appropriate:

<b>1st Pref:</b>	Dublin <input type="checkbox"/>	Cork <input type="checkbox"/>	Galway <input type="checkbox"/>	Limerick <input type="checkbox"/>	Portlaoise <input type="checkbox"/>
<b>2nd Pref:</b>	Dublin <input type="checkbox"/>	Cork <input type="checkbox"/>	Galway <input type="checkbox"/>	Limerick <input type="checkbox"/>	Portlaoise <input type="checkbox"/>

Students will be awarded their first preference where possible. Note that venues are subject to availability and demand.

Details of all venues will be published on the ITI website in due course.

<b>Paper 1</b>	Income Tax & PAYE Compliance	<input type="checkbox"/>
<b>Paper 2</b>	Corporation Tax Compliance & CGT Compliance	<input type="checkbox"/>
<b>Paper 3</b>	VAT Compliance	<input type="checkbox"/>
<b>Paper 4</b>	Accounting and Law for Tax Technicians	<input type="checkbox"/>

Cost for all 4 papers €275      Cost per paper €70

## 4. Payment

Amount enclosed				
Credit Card <input type="checkbox"/>	Cheque <input type="checkbox"/>	Bank Draft <input type="checkbox"/>	Cash <input type="checkbox"/>	
Card No.				
Card Address				Expiry Date /

See Overleaf...

**5. Declaration**

I hereby give notice that I wish to present myself for the TMITI Examinations to be held on the 31 August, 1, 3 and 4 September 2009. I have given the information required of me by the Education & Qualifications Committee.

I certify that the information given is correct and I agree to be bound by the regulations and decisions of the Education & Qualifications Committee. I agree that the Institute may publish my examination results.

**6. For Office Use Only**

**Closing date: 31 July 2009. Do not fax this form.**

**Exam fees are non-transferable and non-refundable.**