



Chartered
Accountants
Ireland

CHARTERED TAX CONSULTANT

LEADING THE WAY IN TAX



CHARTERED TAX CONSULTANT QUALIFICATION AT A GLANCE

- Innovative, **leading the way** in tax education
- A mix of lectures and **expert led case study groups** where you are challenged and coached in the core skills of taxation
- Enhance your '**Chartered**' status synonymous with excellence and professionalism
- High levels of support, **illuminating guest speakers** and acclaimed learning materials
- Intense 12 month programme fast tracking **your career and taxation expertise**
- **Competitive fees** - no hidden extras

For further information on becoming a Chartered Tax Consultant please contact:

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Chartered Accountants Ireland,
Chartered Accountants House,
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Chartered Tax is the exciting new professional tax qualification from Chartered Accountants Ireland which has shaken up tax education in Ireland. Exclusively available to Chartered Accountants and offered for the first time in 2011, this is an ambitious programme which produces tax consultants of the highest quality who are comfortable with the legislation and confident advising clients and management. All the time building on the instant recognition of what it means to be Chartered.

**92% OF CURRENT PARTICIPANTS
RATED CHARTERED TAX CONSULTANT
AS EXCELLENT OR VERY GOOD**





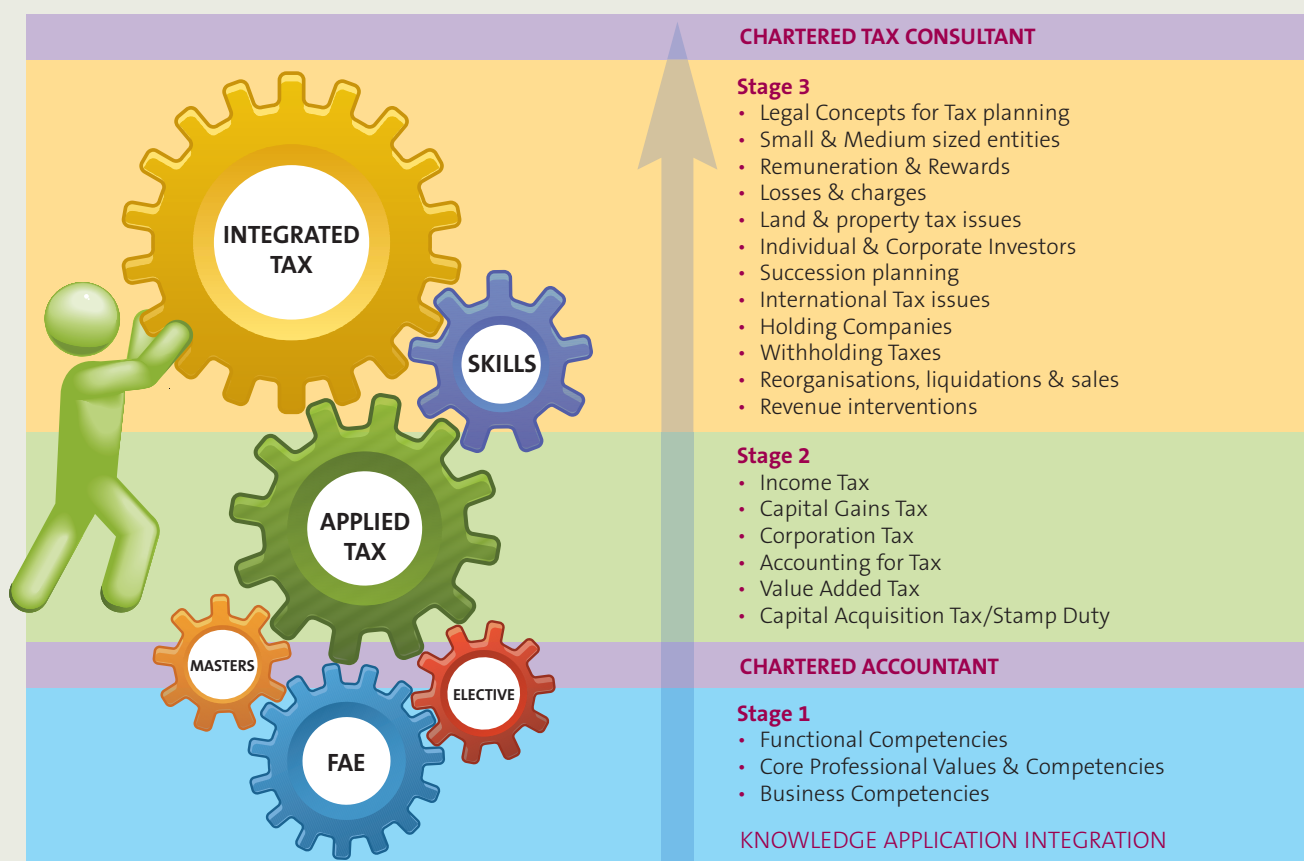
“Although my exposure to tax matters has been limited to date, I consider the Chartered Tax Consultant qualification an investment in my future and offers the opportunity to become a more diverse professional. I can already see the benefits in my current role!”

Lisa O’Mahony, Aviva
Course Participant

WHAT WILL I LEARN?

We have benchmarked this programme to exceed expectations about what a tax qualification should be, to take participants beyond just application of tax and equip them with a fully integrated perspective on tax, law and accounting issues. The benefit of being exclusively available to Chartered Accountants is that from day one we can build on your existing strengths, sharpening and honing them and increasing your competitive advantage as a Tax Consultant.

- Taking a real world approach you learn about tax, not by tax head but in its context, developing an understanding of the complexities and interrelationships that exist between tax, law and accounting issues
- Gain experience in working with the legislation and source materials, legal and tax related, developing the critical insights required to understand and apply them
- Develop a mastery of accounting for tax; leveraging your core strength as a Chartered Accountant
- Don't rely on commentaries; instead provide a bespoke solution to your client's needs, giving an informed view based on your interpretation and application of tax cases, precedents and tax law
- Develop the key consulting skills to reinforce your technical abilities, including high impact report writing, communication with clients, Revenue and other professionals
- Learn to ask the critical questions ensuring the advice you offer to a client is based on the complete set of circumstances and takes cognisance of all the issues affecting taxation and their business.



HOW WILL I LEARN?

The traditional approach to lecturing has limitations. Recognising this Chartered Tax Consultant employs a number of best practice methods to ensure that learning is embedded and a truly integrated perspective on taxation is achieved. Delivered in our state of the art, purpose built training centre in central Dublin your success is supported by:

Course materials

- Course materials written from the ground up for Chartered Tax by experts currently working as tax consultants in practice and industry
- Real life case studies drawn from the actual workplace experience of our team of expert writers
- Question banks to develop a mastery of computational aspects of tax

Structure

- An intense 12 month programme which progressively layers the skills on solid foundations building to a fully integrated perspective
- Topics are introduced by tax head and then explored in depth to gain an understanding of their impact in a real world context and how they do not stand alone from accounting, legal and other tax issues
- A mix of tutorials and tax expert facilitated case study groups of less than 12 people
- The facilitated case study groups offer an opportunity for interaction between people of different levels of experience and work background. Participants can learn from each other as well as of from expert tax facilitators

- Programme timetable designed around tax deadlines and the work/life demands of busy professionals
- On-going continual assessment through home assignments and end of stage exams, allowing participants track and test their progress throughout

People

- Our tutors and facilitators are drawn from the leading firms and tax experts in Ireland
- We provide specialist training to the facilitators to ensure consistency and that each of them follows the Chartered Tax Consultant best practice approach
- Real life perspective on critical topics delivered by highly respected guest speakers from industry, Revenue practice and other relevant disciplines
- A support team who attend every module, providing personalised support and the highest levels of customer service, to assist you throughout your studies.

87% OF CURRENT PARTICIPANTS
WOULD RECOMMEND CHARTERED
TAX TO A FRIEND



“After successfully completing my FAE, I was keen to further develop my skills, after careful research I chose Chartered Tax. The status, case studies, guest speakers all appealed to me as well as the focus on key skills including interpretation and application of source legislation, tax laws and cases. The skills I have gained so far have been invaluable!”

Vineta Bajaj, KPMG
Course Participant



“Working in a medium sized practice I am exposed to the tax issues of my clients on a daily basis. This can involve at times routine and other times rather complex transactions involving complex tax issues. I felt it was time to update and improve my knowledge and Chartered Tax offered the best all round package for me to achieve my goal. I can already see the benefit in my current role and how it will help me in my future professional career.”

Garrett McCarthy, Hugh McCarthy & Associates
Course Participant

WHAT IS INVOLVED IN BECOMING A CHARTERED TAX CONSULTANT?

Chartered Tax is designed with the needs of busy professionals in mind and the timetable reflects this avoiding the critical tax filing dates.

Full programme timetable

The programme will commence in January 2012 with Applied Tax. There are two home assignments in Applied Tax and three in Integrated Tax Consultancy; these are timetabled to allow significant sections of the course and the key associated skills to be tested effectively.

Chartered Tax Consultant examinations are open book, with each end of stage exam split between two papers over two days.

Class times for both Stages:

Fridays 2.00 pm - 7.00 pm
Saturdays 9.00 am - 4.30 pm

NB: The programme requires active participation throughout including group discussions, pre-class reading and in-class participative activities. Full attendance at each module is integral to successful completion of the programme and only those who attend a minimum of 60% of the tutorials and case studies can sit the end of stage exam.

Syllabus

A detailed syllabus is available online, go to www.charteredaccountants.ie/charteredtax

Stage 1 FAE

If you have completed a Masters of Accounting, you can commence Stage 2 Applied Tax before completing FAE

Stage 2 Applied Tax

Applied Tax teaches the structure of tax policy, sources of law and Irish tax legislation & compliance under each tax head as well as developing your communication & report writing skills. These techniques will be put into practice through your home assignments.

Assignment 1 release date: 21st January
Assignment 2 release date: 3rd March

<i>Module 1</i>	The construction of tax legislation and tax law	6th & 7th January
<i>Module 2</i>	Research & professional communication skills/Income Tax	13th & 14th January
<i>Module 3</i>	Income Tax	20th & 21st January
<i>Module 4</i>	Capital Gains Tax	17th & 18th February
<i>Module 5</i>	Corporation Tax	24th & 25th February
<i>Module 6</i>	Corporation Tax/Accounting for Tax	2nd & 3rd March
<i>Module 7</i>	Value Added Tax	30th & 31st March
<i>Module 8</i>	Capital Acquisition Tax/Stamp Duty	13th & 14th April
	Exam preparation session	30th March
	Exam for Stage 2: 4th & 5th May	

Stage 3 Integrated Tax Consultancy

Integrated Tax Consultancy integrates tax, accountancy & legal concepts in practical tax consultancy topics taught through a case study approach. This will ensure that participants have a rigorous understanding of key tax concepts, legislation & also the ability interpret tax consultancy to their client.

Assignment 1 release date: 14th July
Assignment 2 release date: 8th September
Assignment 3 release date: 3rd November

<i>Module 1</i>	Legal Concepts for Tax planning	8th & 9th June
<i>Module 2</i>	Small & Medium sized entities	15th & 16th June
<i>Module 3</i>	Remuneration & Rewards	29th & 30th June
<i>Module 4</i>	Losses & charges	13th & 14th July
<i>Module 5</i>	Land & property tax issues	10th & 11th August
<i>Module 6</i>	Individual & Corporate Investors	24th & 25th August
<i>Module 7</i>	Succession planning	7th & 8th September
<i>Module 8</i>	International Tax issues	28th & 29th September
<i>Module 9</i>	Holding Companies	12th & 13th October
<i>Module 10</i>	Withholding Taxes	2nd & 3rd November
<i>Module 11</i>	Reorganisations, liquidations & sales	30th & 1st December
<i>Module 12</i>	Revenue interventions	14th & 15th December
	Exam preparation session	14th December
	Exam for Stage 3: 13th - 14th January 2013	

WHAT ARE THE ENTRY REQUIREMENTS TO THE CHARTERED TAX CONSULTANT PROGRAMME?

Your first step in qualifying as a Chartered Tax Consultant is to enroll on the tax education programme with Chartered Accountants Ireland. The qualification is only open to Chartered Accountants, but there are a number of entry points.

Pre-FAE

Students who have completed a Master of Accounting course recognised by Chartered Accountants Ireland and who are registered in a training contract may undertake Stage 2 of Chartered Tax Consultant in advance of sitting the FAE. Once FAE has been successfully completed the final Stage of Chartered Tax may then be completed. The elective requirement outlined below still applies.

FAE (post-2010)

Participants sitting Chartered Accountant FAE under the new syllabus (available from autumn 2010), must take the FAE tax elective prior to receiving the designation Chartered Tax Consultant. Where FAE (post 2010) participants completed an alternative elective they may undertake the Chartered Tax Consultant programme and sit the tax elective at a later date.

FAE (pre-2010)

Members who have successfully completed their FAEs under the 'old' syllabus (prior to autumn 2010) can also enter at Stage 2 Applied Tax of the Chartered Tax Consultant Programme but are not required to sit the FAE tax elective.

Exemptions

Chartered Accountants who have successfully completed the AITI programme with the Irish Taxation Institute or the UK CIOT qualification are exempt from the Applied Tax and can enter at the Integrated Tax Consultancy level of the Chartered Tax Consultant programme.

The award

All successful candidates of the Chartered Tax Consultant programme are eligible to apply to use the designation "Chartered Tax Consultant" provided admission has been confirmed as a member of Chartered Accountants Ireland.

Registering for Chartered Tax Consultant programme

How do I enroll?

Participants can register in the following ways:

- Online at www.charteredaccounts.ie/charteredtax
- Complete the application form in this brochure

Closing date for applications of **Stage 2 is Monday 31st October** and for **Stage 3 is Friday 6th April 2012**. Based on the high volume of enquiries to date, early registration is recommended as places will be limited.

The fees payable?

A fee is payable for each stage of the Chartered Tax Consultant qualification programme which will cover registration, course materials, legislation, tuition and examination fees.

Course fees 2012:


- Applied Tax €1,695
- Integrated Tax Consultancy €2,195

All fees are subject to annual review and are not refundable or transferable. Further fees will be payable for assignment or exam rechecks or repeats.

Subscriptions

An annual subscription will be payable for the accreditation Chartered Tax Consultant. This will be in addition to the annual subscription payable in respect of the Chartered Accountant accreditation.

The subscription fee in 2012 for Chartered Tax Consultant is €175 but will be subject to periodic review. This includes complementary access to Tax.point.



"As a tutor, what impressed me most was the practical and innovative approach to learning on the Chartered Tax Consultant programme. From day one, participants roll up their sleeves to develop and apply a methodology for solving tax problems. There is no hiding at the back of a lecture theatre!"

Ruth Ni Dhonduin, PWC
Course Tutor



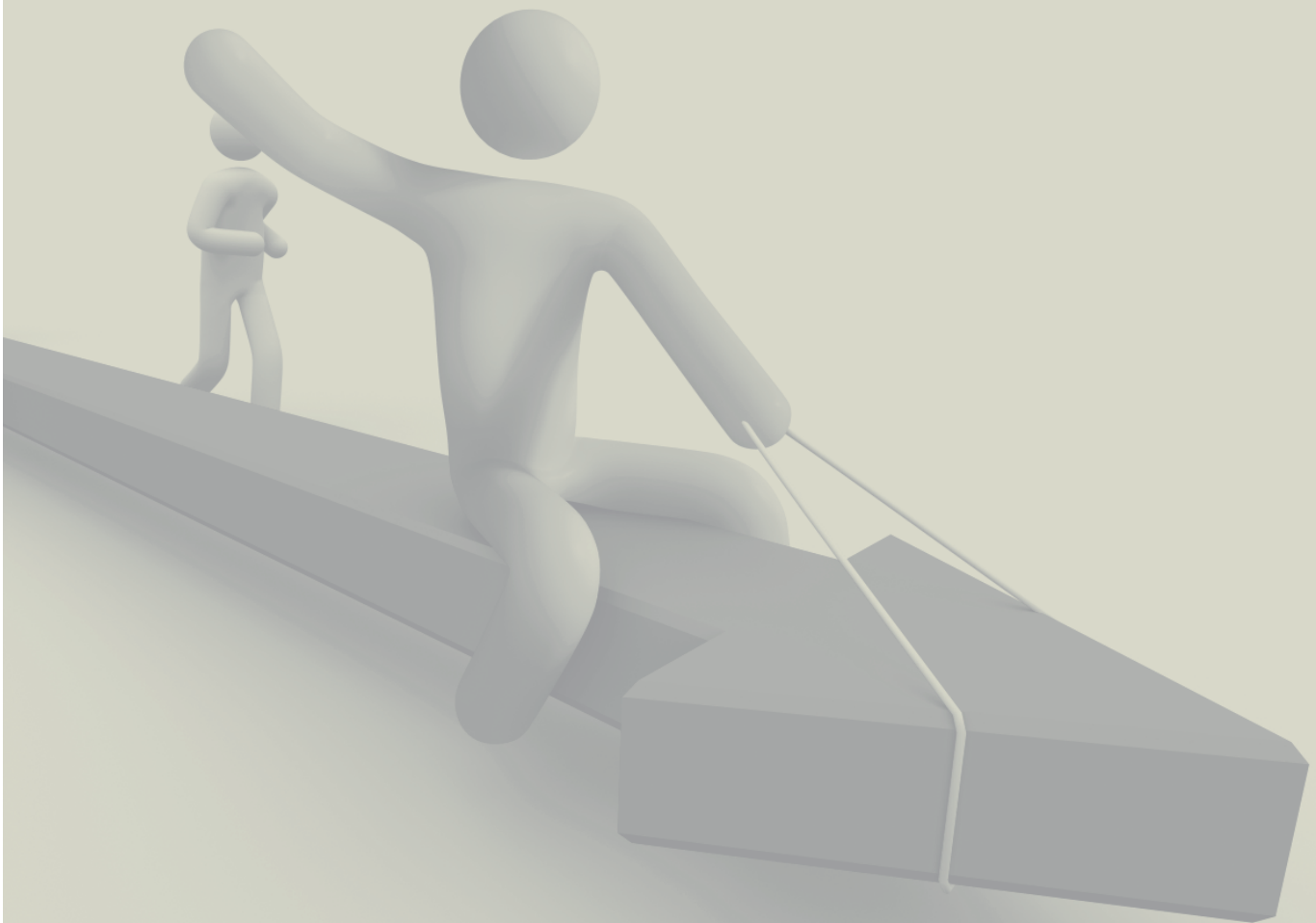
“Application of the theory is key! From day one, participants are encouraged to use their tax legislations and build up their comfort and confidence in researching real-life tax issues. I am also very impressed with the multi-disciplinary approach, drawing on all tax heads, as this is the reality of a working day for a tax professional!”

Fiona Dunleavy, Manager, Deloitte & Touche
Course Tutor



CHARTERED TAX CONSULTANT

APPLICATION FORM



SUPPORTING TAX CONSULTANTS EVERY DAY

Chartered Tax Consultant is just one pillar in the extensive and **growing range of tax services** provided by Chartered Accountants Ireland and our taxation department.

Tax.point

Tax.point is a monthly publication from Chartered Accountants Ireland and provides independent coverage of all important tax developments, expert commentary on very recent tax cases (Irish, UK and EU), summaries of changes in tax law and cases and the full text of new important source materials.

Chartered Tax Consultants will be supported by the Chartered Accountants Ireland Tax Department, who provide information on tax developments and make representations on behalf of Chartered Accountants Ireland members.

Representing

- Submissions are made on technical matters at Budget and Finance Bill time
- Representing Chartered Accountants Ireland at the Tax Administration Liaison Committee (Revenue Commissioners), the Agents and Advisors Steering Group (HM Revenue and Customs) and in the media.

Information services

Three dedicated news services for our members **Chartered Accountants Ireland Tax**, **tax.point** and **TaxSource**.

- **Chartered Accountants Ireland Tax**, a weekly newsletter (free of charge to all members)
- **tax.point**, a monthly publication providing coverage of all important tax developments, expert commentary on tax cases (Irish, UK and EU), summaries of changes in tax law and cases and the full text of important source materials
- **TaxSource** is an on-line tax research service, and hosts consolidated editions of Irish tax law.

In addition, the team contributes to a wide variety of Chartered Accountants Ireland publications, including eNews, Accountancy Ireland, Practice Matters and Business Matters.

CPD

We offer a wide range of CPD courses in tax around the country; these are delivered by the Tax Department and other experts in the field and will assist Chartered Tax Consultants once qualified to stay up to date on all the latest developments and network with other tax professionals.

FAQs CPD

Q. Will there be an additional CPD requirement for Chartered Tax Consultants?

A. No, Chartered Tax Consultants do not have any additional CPD requirements. The regulations applying to Chartered Accountants continue to apply.

Q. How many hours CPD does the Chartered Tax Consultant qualification carry?

A. The Chartered Tax Consultant programme offers significant structured CPD and may meet your annual requirements depending on your role and professional obligations. The hours are based on your actual attendance. In order to confirm your obligations check www.carb.ie/cpd

Q. I am currently waiting on my FAE results

A. You may still apply for a place on the programme and pay your fees. If you are not successful all fees will be refunded to you and you may defer your place until the following year.

Q. Does Study leave apply to this programme

A. As the programme encourages on-going learning, no formal study leave applies, it is an agreement between participants and their employers. However, we would recommend one week in advance of the end of Stage exams as appropriate for this programme.

Existing qualifications

Q. I have already received a tax qualification, do I have any exemptions?

A. Yes, members who have successfully completed the AITI programme with Irish Taxation Institute or the UK CIOT are exempt from the Applied Tax and can enter at the Integrated Tax consultancy level of the Chartered Tax Consultant programme.





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Accountants
Ireland**

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