

ADIT

Prospectus 2017



Chartered
Institute of
Taxation

Excellence in Taxation

The Global Standard
in International
Taxation

www.adit.org.uk



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The syllabus, suggested reading and guidance notes for the writing of a thesis are available as a separate publication.

Introduction

ADIT (Advanced Diploma in International Taxation)

International taxation is an important part of the work of many tax advisers. However, a key characteristic of international advisers is that they have a variety of backgrounds and typically spend time in more than one country.

This unique, specialist qualification meets the needs of international tax practitioners in the corporate area.

ADIT is awarded and administered by the Chartered Institute of Taxation (CIOT), the leading professional body in the United Kingdom concerned solely with taxation (see [page 30](#)). Applicants for ADIT are welcomed from all parts of the world, and residence in the UK is not necessary in order to achieve the qualification. ADIT has been pursued in over 100 countries and in every continent around the world. The CIOT considers that there are significant benefits in having an internationally recognised qualification in international taxation. Achievement of ADIT indicates a high level of competence in international taxation, and a successful candidate will be able to demonstrate knowledge in three areas:

- the principles of international taxation; and
- in-depth knowledge of international tax issues concerning two tax jurisdictions or thematic subject areas.

It is possible to substitute an extended essay for one examination paper (see [page 11](#)).

Our goal is to make ADIT a truly international qualification. As this vision is realised, tax practitioners moving from one country to another will share an internationally recognised qualification that sets a global benchmark in international tax expertise.

The ADIT standard is supervised by an Academic Board of distinguished international tax practitioners. The Academic Board reflects the diverse ADIT community, with membership from a range of different countries and international tax backgrounds.

The following members comprise the Academic

Board:

- Dr John Avery Jones CBE (Pump Court Tax Chambers and Retired Judge of the UK Upper Tribunal (Tax and Chancery Chamber))
- Prof. Dr Philip Baker QC OBE (University of Oxford)
- Malcolm Gammie QC CBE (London School of Economics)
- Prof. Dr Luís Eduardo Schoueri (University of São Paulo)
- Dr Partho Shome (Ministry of Finance, Government of India)
- Prof. Dr Kees Van Raad (University of Leiden)
- Jefferson VanderWolk (OECD Centre for Tax Policy and Administration)
- Prof. Richard Vann (University of Sydney)

Academic Board meetings are chaired by Jim Robertson (Shell).

Holders of the ADIT qualification are entitled to use the designatory letters “ADIT” after their name.

ADIT is a free-standing qualification which will not give the right to membership of the Chartered Institute of Taxation. However, ADIT holders may apply to become an ‘International Tax Affiliate of the Chartered Institute of Taxation’. This ongoing link with the CIOT will entitle the individual to receive a number of benefits, including:

- provision of the monthly and online journal *Tax Adviser*, and the *ADIT Voice* online supplement, which include technical articles, current tax notes, digests of tax cases and news from the Institute;
- the right to contribute articles to *Tax Adviser* and *ADIT Voice*;
- a framework of ethical standards and practice guidelines;
- networking opportunities through our global branches including Asia Pac, Australasia, Europe, Hong Kong, Middle East and North Africa, North America, and branches throughout the UK;
- the right to apply to become a virtual member of the CIOT Technical Committee’s various Sub-Committees;
- CPD opportunities; and

- use of the CIOT's Tony Arnold Library at King's College, London.

These benefits are subject to compliance with the CIOT's terms and conditions.

ADIT holders will be awarded a credit (on application) for the Advanced Corporation Tax Advisory Paper of the CIOT's Chartered Tax Adviser examination, providing the Paper 2.09 – United Kingdom option was completed during their ADIT studies. The credit will be valid for five sittings following the candidate's first sitting of a CTA written tax paper.

Key ADIT Dates

The following dates apply to the June 2017 exam session:

- **31 December 2016** Deadline for students to request additional exam centre
- **31 January 2017** Student registration deadline
- **28 February** Exam entry deadline
- **31 March** Deadline for late entries (subject to £100 late entry fee)
- **13-15 June** Exams take place
- **10 August** Notification of results via email

The following dates apply to the December 2017 exam session:

- **30 June 2017** Deadline for students to request additional exam centre
- **31 July** Student registration deadline
- **31 August** Exam entry deadline
- **29 September** Deadline for late entries (subject to £100 late entry fee)
- **12-14 December** Exams take place
- **8 February 2018** Notification of results via email

Registration as an ADIT Candidate

The only pre-condition for registration is the possession of an email address. Applicants are welcomed from all parts of the world, and residence in the UK is not necessary in order to register.

Candidates are strongly encouraged to register an interest in sitting an ADIT paper five months prior to the first examination they wish to sit. They can then be contacted via email with pertinent information.

Candidates should aim to be registered by 30 November if they wish to sit an examination the following June (and 31 May if they wish to sit an exam the following December), although registration will remain possible up to the end of January for June exam candidates and the end of July for December exam candidates. Entry for the examination itself is a separate procedure.

An application for registration must be submitted with a fee of £185*. ADIT registration will be valid for five years.

The ADIT Committee reserves the right to refuse or cancel any application for registration as a student without assigning any reason to the refusal or cancellation. Registration fees are non-refundable unless the registration application is refused.

Candidates should visit the website at www.adit.org.uk and register online, or download the relevant forms, or contact the Education Team at the Chartered Institute of

Taxation as below.

The website also contains up-to-date information on ADIT course providers.

Education Team
The Chartered Institute of Taxation
1st Floor, Artillery House
11-19 Artillery Row
London
SW1P 1RT
T: +44 (0)20 7340 0550
E: info@adit.org.uk

* The ADIT student registration fee is correct at time of publication. ADIT fees are subject to annual review and may change over time.

Examination Entry and Extended Essay Registration

Dates, Centres and Fees

To provide flexibility to ADIT candidates, examination centres are available in locations around the world. Centres in the most popular ADIT locations are designated as **regular exam centres**, for which all exam centre costs are included in the ADIT examination fee. In addition, a range of **special exam centres** is available to candidates wishing to sit in locations where there are fewer ADIT students.

Regular exam centres are available in June 2017 in the following countries and territories: Brazil, Cyprus, Egypt, Greece, Hong Kong, Hungary, India (Delhi and Mumbai), Indonesia, Ireland, Kazakhstan, Kenya, Luxembourg, Malta, Mauritius, Romania, Singapore, Slovakia, Spain, Switzerland, the UAE, Uganda, the UK, and the USA (New York).

A provisional list of special exam centres for June 2017 will be published on the ADIT website at www.adit.org.uk/examcentres, on 30 October 2016. Additional special exam centres for the June 2017 exam session can be requested up until 31 December 2016.

Candidates entering to sit ADIT exams at a special exam centre will need to pay an additional hosting fee directly to the centre. Please note that hosting fees may vary widely depending on local costs and factors, are at the discretion of each special exam centre, and may still be charged in the event of a candidate's withdrawal from an examination for which the candidate has registered.

Candidates wishing to sit June 2017 ADIT exams in a location not listed on the website should contact the Education Team, or indicate their preferred exam location, **no later than 31 December 2016**. Any new exam centre requests received after this date will be rejected.

More information about ADIT exam centres can be found on the website at: www.adit.org.uk/examcentres

It is the responsibility of candidates to enter for ADIT examinations. The last date for receipt of June 2017 examination entries (the closing date) will be 28 February 2017. Examination entry should be made online via the ADIT

website, or in exceptional circumstances an examination entry form can be submitted manually. Examination entry forms are available upon request. Employers registering and paying for several employees should contact the Education Team in advance.

All examination entries are normally acknowledged via email, within ten working days. Candidates should email or telephone if this is not received.

The CIOT strives to provide the best possible examination conditions for its students. However, the CIOT cannot take responsibility for circumstances or events outside its control which occur at examination venues during the period of the examinations, for example external noise, climate conditions, industrial action affecting travel, etc.

Entry forms arriving after the closing date cannot be guaranteed, and will be subject to a £100 late fee. The examination fee is currently set at £170* per paper.

The extended essay fee is £170*. This fee is only charged upon approval of the extended essay application and proposal. A proposal form for the extended essay may be submitted at any time.

* ADIT examination and extended essay registration fees are correct at time of publication. ADIT fees are subject to annual review and may change over time.

2017 Exam Dates

Exams for the June 2017 exam session will take place on the following dates:

13 June 2017

Paper 1

14 June 2017

Paper 2 (all options)

- 2.01 – Australia
- 2.02 – China
- 2.03 – Cyprus
- 2.04 – Hong Kong
- 2.05 – India
- 2.06 – Ireland
- 2.07 – Malta

- 2.08 – Singapore
- 2.09 – United Kingdom
- 2.10 – United States

15 June 2017

Paper 3 (all options)

- 3.01 – EU Direct Tax
- 3.02 – EU VAT
- 3.03 – Transfer Pricing
- 3.04 – Upstream Oil and Gas

Exams for the December 2017 exam session will take place on the following dates:

12 December 2017

Paper 1

13 December 2017

Paper 2.09 – United Kingdom option

14 December 2017

Paper 3 (some options)

- 3.01 – EU Direct Tax
- 3.03 – Transfer Pricing

Withdrawal from the Examinations

Examination entry fees are not refundable. Candidates who withdraw from the examination after the closing date forfeit one half of the entry fee, provided that written notification is given no later than 14 days before the first examination of the session (i.e. Tuesday 30 May 2017 for June 2017 exam withdrawals, and Tuesday 28 November 2017 for December 2017 exam withdrawals). After that time the full fee is forfeited.

Candidates who elect to defer an examination to a subsequent session carry over any unforfeited amount towards the fee payable for an available examination session within the following twelve months only.

Candidates who do not attend an examination for which they have registered at a special exam centre may still be charged the exam hosting fee, or a cancellation fee set at the discretion of the exam centre, and may not be permitted to sit further ADIT or other CIOT exams until any outstanding fees have been paid.

The Papers

Format

ADIT is assessed in a modular format and is awarded when all required papers have been completed. If candidates pass any of the ADIT papers, these passes will remain valid for the next five years. If the entire qualification is not completed within five years then candidates may re-register as ADIT students but will have to take and pass any papers which were passed more than five years previously. However, all papers may be sat at one sitting over three days. There will be an element of choice in most papers.

Candidates are required to complete three papers: the mandatory Paper 1 exam, and any two Paper 2 or Paper 3 exams (although an extended essay may be completed in lieu of one Paper 2 or Paper 3 exam). Further details can be found on [page 11](#).

International tax practitioners are expected to be able to apply their skills to multiple tax regimes and areas, and candidates may demonstrate this ability by selecting any two of the available option papers within the Paper 2 and Paper 3 categories. Paper 2 is designed to test candidates' detailed knowledge of a tax jurisdiction. Paper 3 is designed to test a detailed knowledge of international tax issues in a specific area of taxation.

Sitting ADIT Papers

Each examination taking place during the June 2017 ADIT exam session can be sat either as a handwritten exam or as a typed exam, using our on-screen exam system.

If you wish to sit an ADIT examination using the on-screen exam system in June 2017, you will need to select this option at the time of your examination entry. You will be required to install the on-screen exam software onto a laptop device in advance, and bring your device to the examination hall on the day of the examination.

Examinations taking place during the December 2017 exam session are available as on-screen exams only. If you wish to sit an ADIT examination in December 2017, you will need to install the on-screen exam software onto your device in advance, and bring your device

to the examination hall on the day of the examination.

The on-screen exam software will be available to download approximately four weeks before each on-screen exam. On-screen candidates will receive an email notification, containing a download link and instructions.

Full information about on-screen ADIT examinations can be found on the website at: www.adit.org.uk/onscreen

Paper 1 – Principles of International Taxation

3 hours plus 15 minutes reading time

This paper is based on the OECD Model Convention, and is compulsory for all candidates. The focus is on key issues such as Principles of International Tax Law, Residence, Double Taxation Conventions and Treaty interpretation, transfer pricing, the work of the OECD and international tax avoidance. Please see the [Syllabus](#) for full details.

Candidates who pass this examination are eligible to apply for a certificate. Please see [page 12](#) for more information.

This examination consists of two parts. Part A consists of five essay-type questions worth 25 marks each. Part B consists of two scenario-type questions worth 25 marks each. Candidates are required to answer four questions in total, including at least one question from each part.

This examination is currently offered in the June and December ADIT exam sessions.

Paper 2 – Advanced International Taxation (Jurisdiction)

3 hours plus 15 minutes reading time

Candidates are expected to have detailed knowledge of a country's tax regime regarding international tax matters.

Available in the following options:

2.01 – Australia option

This paper covers the structure of the Australian tax system with particular emphasis on Income Tax, Fringe Benefits Tax and Goods and Services

Tax. Please see the [Syllabus](#) for full details.

The examination consists of three parts. Part A consists of two mandatory questions worth 25 marks each. Part B consists of two questions worth 20 marks each, of which candidates are required to answer one. Part C consists of four questions worth 15 marks each, of which candidates are required to answer any two.

This examination is currently offered in the June ADIT exam session.

2.02 – China option

This paper covers the structure of the Chinese tax system with particular emphasis on Individual Income Tax, Enterprise Income Tax, and inbound and outbound investment taxes. Please see the [Syllabus](#) for full details.

The examination consists of three parts. Part A consists of two mandatory questions worth 25 marks each. Part B consists of one mandatory question worth 20 marks. Part C consists of four questions worth 15 marks each, of which candidates are required to answer any two.

This examination is currently offered in the June ADIT exam session.

2.03 – Cyprus option

This paper covers the structure of the Cypriot tax system, with particular emphasis on Income Tax, Capital Gains Tax and Value added Tax, and topics such as the Cyprus Double Taxation Treaty Network, reorganisations and BEPS. Please see the [Syllabus](#) for full details.

The examination consists of three parts. Part A consists of two mandatory questions worth 25 marks each. Part B consists of one mandatory question worth 20 marks. Part C consists of four questions worth 15 marks each, of which candidates are required to answer any two.

This examination is currently offered in the June ADIT exam session.

2.04 – Hong Kong option

This paper covers the Hong Kong income tax system as it affects individuals and corporate businesses, with particular emphasis on international trading, and includes various special categories of taxpayer, tax administration, double tax relief and tax

planning. It also covers the Hong Kong stamp duty. Please see the [Syllabus](#) for full details.

The examination consists of three parts. Part A consists of two mandatory questions worth 25 marks each. Part B consists of one mandatory question worth 20 marks. Part C consists of four questions worth 15 marks each, of which candidates are required to answer any two.

This examination is currently offered in the June ADIT exam session.

2.05 – India option

This paper covers the structure of the Indian taxation system with particular emphasis on income tax (including income tax on capital gains) and wealth tax, and addresses tax jurisdiction (including territoriality), taxation of individuals, taxation of companies, tax planning, use of tax treaties, tax procedures, withholding taxes, and tax administration. Please see the [Syllabus](#) for full details.

The examination consists of three parts. Part A consists of two mandatory questions worth 25 marks each. Part B consists of two questions worth 20 marks each, of which candidates are required to answer one. Part C consists of five questions worth 15 marks each, of which candidates are required to answer any two.

This examination is currently offered in the June ADIT exam session.

2.06 – Ireland option

This paper covers the Irish personal, corporate and indirect taxes in an international context. It also covers double tax relief, reorganisations, transfer pricing, cross border issues and anti-avoidance. Please see the [Syllabus](#) for full details.

The examination consists of three parts. Part A consists of two mandatory questions worth 25 marks each. Part B consists of two questions worth 20 marks each, of which candidates are required to answer one. Part C consists of four questions worth 15 marks each, of which candidates are required to answer any two.

This examination is currently offered in the June ADIT exam session.

2.07 – Malta option

This paper covers the structure of the Maltese tax system with particular emphasis on Income Tax, Income Tax from Capital Gains, Property Transfer Tax, Duty on Documents and Transfers and VAT. Please see the [Syllabus](#) for full details.

The examination consists of three parts. Part A consists of two mandatory questions worth 25 marks each. Part B consists of one mandatory question worth 20 marks. Part C consists of four questions worth 15 marks each, of which candidates are required to answer any two.

This examination is currently offered in the June ADIT exam session.

2.08 – Singapore option

This paper covers the main income taxation issues typically encountered by global businesses operating in a territorial-based taxation economy that is highly dependent on international trade. The topics serve to highlight tax planning opportunities in cross border activities. GST planning is being seen as a vital tool in shaping corporate competitiveness as the state increases its dependence on it as a stable source of tax revenue. Please see the [Syllabus](#) for full details.

The examination consists of three parts. Part A consists of two mandatory questions worth 25 marks each. Part B consists of one mandatory question worth 20 marks. Part C consists of four questions worth 15 marks each, of which candidates are required to answer any two.

This examination is currently offered in the June ADIT exam session.

2.09 – United Kingdom option

This paper covers areas such as UK CFC legislation, double tax relief, thin capitalisation, reorganisations, transfer pricing, application of corporation tax to cross-border situations and anti-avoidance provisions. Please see the [Syllabus](#) for full details.

The examination consists of three parts. Part A consists of two mandatory questions worth 25 marks each. Part B consists of two questions worth 20 marks each, of which candidates are required to answer one. Part C consists of five questions worth 15 marks each, of which candidates are required to answer any two.

This examination is currently offered in the June and December ADIT exam sessions.

2.10 – United States option

This paper covers in detail the federal income tax, with particular emphasis on in-bound and out-bound cross-border situations, US tax treaties, transfer pricing and cross-border mergers and acquisitions. It also covers the basic rules of, and cross-border issues in, the federal estate tax, the federal gift tax, and state and local taxes. Please see the [Syllabus](#) for full details.

The examination consists of three parts. Part A consists of two mandatory questions worth 25 marks each. Part B consists of one mandatory question worth 20 marks. Part C consists of four questions worth 15 marks each, of which candidates are required to answer any two.

This examination is currently offered in the June ADIT exam session.

Paper 3 – Advanced International Taxation (Thematic)

3 hours plus 15 minutes reading time

Candidates are expected to have a detailed knowledge of international tax issues concerning a specific area of taxation, or a transnational grouping such as the EU, and should be able to answer questions on international tax in relation to the chosen subject. This may require awareness of multiple countries' tax systems, to the extent that those systems interact with the chosen area of taxation.

Available in the following options:

3.01 – EU Direct Tax option

This paper examines the impact of European Union Law on all aspects of direct taxation for all Member States. The paper includes the background to EU Law in the Treaties, and the role of the various EU institutions. Please see the [Syllabus](#) for full details.

The examination consists of three parts. Part A consists of two mandatory questions worth 25 marks each. Part B consists of two questions worth 20 marks each, of which candidates are required to answer one. Part C consists of

five questions worth 15 marks each, of which candidates are required to answer any two.

This examination is currently offered in the June and December ADIT exam sessions.

3.02 – EU VAT option

This paper examines the European Union Law on Value Added Tax (VAT) which governs the VAT system in all Member States. The paper includes the fundamental concepts of EU Law, the provisions of the Principal VAT Directive and other EU VAT legislation, and the application of EU Law by the Court of Justice in decided cases. Please see the [Syllabus](#) for full details.

The examination consists of three parts. Part A consists of two mandatory questions worth 25 marks each. Part B consists of one mandatory question worth 20 marks. Part C consists of four questions worth 15 marks each, of which candidates are required to answer any two.

This examination is currently offered in the June ADIT exam session.

3.03 – Transfer Pricing option

This paper covers the fundamentals of transfer pricing based on the OECD model. The paper will focus on transfer pricing methods, the arm's length principle, comparability, compliance issues and avoiding double taxation and dispute resolution. Please see the [Syllabus](#) for full details.

Candidates who pass this examination are eligible to apply for a certificate. Please see [page 12](#) for more information.

The examination consists of three parts. Part A consists of two mandatory questions worth 25 marks each. Part B consists of two questions worth 20 marks each, of which candidates are required to answer one. Part C consists of five questions worth 15 marks each, of which candidates are required to answer any two.

This examination is currently offered in the June and December ADIT exam sessions.

3.04 – Upstream Oil and Gas option

This paper examines the taxation of upstream oil and gas operations in an international context. The paper addresses fundamental tax issues within the oil and gas sector, including

a number of country examples, permanent establishments and transfer pricing methods, the taxation of intellectual property, mergers and acquisitions, financing and trading activities within the sector. Please see the [Syllabus](#) for full details.

The examination consists of three parts. Part A consists of two mandatory questions worth 25 marks each. Part B consists of two questions worth 20 marks each, of which candidates are required to answer one. Part C consists of four questions worth 15 marks each, of which candidates are required to answer any two.

This examination is currently offered in the June ADIT exam session.

Extended Essay Option (Paper 2/ Paper 3)

Candidates have the option of writing an extended essay (effectively a dissertation or thesis), as an alternative to one Paper 2 or Paper 3 exam. The tax jurisdiction or area covered by the extended essay must differ from that of the exam selected by the candidate for the remaining option paper.

The extended essay must be between 15,000 and 20,000 words and must focus on international taxation.

If a candidate wishes to submit an extended essay instead of sitting a Paper 2 examination, the subject matter of the extended essay must be related to international tax from the perspective of an individual tax jurisdiction. Extended essays dealing with matters of international or supranational tax policy are acceptable, so long as the effects on and/or relationship with the chosen jurisdiction are included. Likewise, extended essays which carry out comparative studies of the chosen jurisdiction with those of other countries are acceptable.

If the candidate wishes to submit an extended essay instead of sitting a Paper 3 examination, the subject matter of the extended essay must be related to some aspect of international tax as it affects a specific sector, area of taxation or transnational grouping or supranational entity such as the World Trade Organisation or the

European Union.

Prior to commencing work on an extended essay, candidates must have an extended essay proposal form approved. The extended essay must be submitted within three years of approval being given.

Full guidance notes are included in the [Syllabus](#).

Student Resources

All ADIT students are advised to refer to past papers, suggested answers and Examiners' reports for each examination selected, as these can be used to provide an idea of the types of questions to be answered in an ADIT examination, and the standard of answer required.

Past papers, suggested answers and Examiners' reports for previous ADIT examinations can be accessed from the ADIT website at: www.adit.org.uk/pastpapers

In addition, the following resources are available to all ADIT students and Affiliates to assist with study towards the examinations, research towards an ADIT extended essay, or any other research or professional development:

CIOT Library

The Tony Arnold Library is housed as part of the law collection of King's College London, located on Chancery Lane in central London. For further information please visit the Tony Arnold Tax Library webpage at: www.tax.org.uk/members/member-services/library

IBFD Library

The IBFD offer a comprehensive and inexpensive public library service. For more information please visit the IBFD Library website at: www.ibfd.org/library

A full list of available student resources can be found at: www.adit.org.uk/studentresources

Examination Results

Under ordinary circumstances, results will be issued approximately eight weeks following the date of the examination and approximately four months after the submission of an extended essay.

Medals and Prizes

The following medals and prize will be available at the discretion of the ADIT Academic Board for papers or extended essays of a suitable standard.

The Heather Self Medal for the highest marks in Paper 1 – Principles of International Taxation.

The International Fiscal Association prize for the highest marks in Paper 2 – Advanced International Taxation (Jurisdiction) (excluding United Kingdom option paper).

The Raymond Kelly Medal for the highest marks in Paper 2 – Advanced International Tax (Jurisdiction): United Kingdom option paper.

The Worshipful Company of Tax Advisers Medal for the highest marks in Paper 3 – Advanced International Taxation (Thematic) (excluding Transfer Pricing option paper).

The Wolters Kluwer Prize for the highest marks in Paper 3 – Principles of Corporate and International Taxation (Thematic): Transfer Pricing option paper.

The John Avery Jones Extended Essay prize may be awarded to the extended essay candidate who, in the sole opinion of the Academic Board, achieves the highest standard in any calendar year.

Certificates

Upon successful completion of the ADIT exams (or completion of two exams and an extended essay), candidates will receive an ADIT qualification certificate. Candidates will also be invited to the awards ceremony held towards the end of the year.

Standalone certificates are also available for candidates who complete Paper 1 – Principles

of International Taxation and Paper 3.03 – Transfer Pricing option. Candidates will need to apply for certificates via the website after they have passed the examination. There is a fee of £25* for each standalone certificate. Please visit the [website](#) for more information.

* The standalone certificate fee is correct at time of publication. ADIT fees are subject to annual review and may change over time.

International Tax Affiliates

Candidates who successfully complete the ADIT qualification and are not already a member of the CIOT are invited to become an “International Tax Affiliate of the Chartered Institute of Taxation”. Affiliates are entitled to a number of valuable benefits.

More information can be found at:
www.adit.org.uk/affiliate

Further Information

Permitted Texts and Calculators

Pocket calculators (except those with an alphanumeric keyboard) may be brought into the examination.

Candidates are also allowed to bring into the examination hall the publications listed below, for each ADIT exam paper.

Candidates are reminded that the permitted texts should be used as reference materials only. Marks are not awarded for reciting or paraphrasing sections of text, but for analysis and understanding of the issues presented in each question.

Candidates unable to obtain current editions of permitted texts may instead use earlier editions; however, please note that such editions will not include more recent legislation.

For Paper 1

OECD, Committee on Fiscal Affairs. *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (Paris: OECD, 2010) [ISBN: 9789264090330]
Available from the OECD online bookshop:
www.oecdbookshop.org

Van Raad, K. *Materials on International, TP and EU Tax Law 2016-2017*. Volume A (Leiden: International Tax Centre, 2016)
Candidates with a pre-2016 edition may instead take Volume 1 of the earlier edition into the examination.
Available from the International Tax Centre at Leiden University:
W: www.itc-leiden.nl
E: b.bosman@itc-leiden.nl
Or available from Wildy & Sons:
www.wildy.com

For Paper 2

2.01 – Australia option

Deutsch, R. et al. *The Australian Tax Handbook 2016* (Thomson Reuters Australia, 2016) [ISBN: 9780864699732]
Available from Thomson Reuters:
www.thomsonreuters.com.au

2.02 – China option

CCH. *China Master Tax Guide 2015-2016* (CCH, 2015) [ISBN: 9789881395610]
Available from CCH:
www.cch.co.uk

Zhang, X. *The Law and Practice of International Tax Treaties in China* (Wildy, Simmonds and Hill Publishing, 2003) [ISBN: 9781898029625]
Available from Amazon:
www.amazon.co.uk

2.03 – Cyprus option

Van Raad, K. *Materials on International, TP and EU Tax Law 2016-2017*. Volume A (Leiden: International Tax Centre, 2016)
Candidates with a pre-2016 edition may instead take Volume 1 of the earlier edition into the examination.
Available from the International Tax Centre at Leiden University:
W: www.itc-leiden.nl
E: b.bosman@itc-leiden.nl
Or available from Wildy & Sons:
www.wildy.com

2.04 – Hong Kong option

Inland Revenue Ordinance, Cap 112, 1950 with all subsequent amendments

Stamp Duty Ordinance, Cap 117, 1981 with all subsequent amendments

Both available from the Hong Kong Department of Justice:
www.legislation.gov.hk/eng/home.htm
Or available in the following publication:
CCH. *Hong Kong Revenue Legislation* (CCH Hong Kong Ltd, 1989-) [ISBN: 9781862644175]
Available from CCH:
www.cch.com.hk

2.05 – India option

Direct Taxes Code Bill 2010 [ISBN: 9788171947898]
Available from Taxmann:
www.taxmann.com/bookstore

Income Tax Act 1961 [ISBN: 9789350716359]
Available from Taxmann:
www.taxmann.com/bookstore
Or available in the following publication:
Taxmann. *Direct Taxes Manual*. Volume 1 (Taxmann, three-volume edition, 46th edition, 2016) [ISBN: 9789350718926]

UK/India Double Taxation Treaty

Available from Taxmann:

www.taxmann.com/bookstore

Or available in the following publication:

Mittal, D. *Indian Double Taxation Agreements and Tax Laws*. Volume 2 (Taxmann, three-volume edition with free CD, 7th edition, 2014) [ISBN: 9789350715321]

2.06 – Ireland option

Cassidy, B. and Reade, M. *Law of Value Added Tax, Finance Act 2015* (Irish Tax Institute, 2016)

Keogan, A. and Scully, E. *Law of Capital Acquisitions Tax, Stamp Duty and Local Property Tax, Finance Act 2015* (Irish Tax Institute, 2016)

Maguire, T. *Direct Tax Acts, Finance Act 2015* (Irish Tax Institute, 2016)

All available from Irish Tax Institute:

www.taxinstitute.ie

Van Raad, K. *Materials on International, TP and EU Tax Law 2016-2017*. Volume A (Leiden: International Tax Centre, 2016)

Candidates with a pre-2016 edition may instead take Volume 1 of the earlier edition into the examination.

Available from the International Tax Centre at Leiden University:

W: www.itc-leiden.nl

E: b.bosman@itc-leiden.nl

Or available from Wildy & Sons:

www.wildy.com

2.07 – Malta option

Attard, R. *Principles of Maltese Income Tax Law* (Malta Institute of Management, 2013) [ISBN: 9789995780231]

Attard, R. *Principles of Maltese VAT Law* (Malta Institute of Management, 2009) [ISBN: 9789995780210]

Both available from Malta Institute of Management:

www.maltamanagement.com

Laws of Malta, Value Added Tax Act, Cap 406 (1999)

Available from the Ministry for Justice, Law and Local Government:

<http://justiceservices.gov.mt/LOM.aspx?pageid=24>

2.08 – Singapore option

Goods and Services Tax Act, Cap 117A, Rev Ed 2005 with all subsequent amendments

Income Tax Act, Cap 134, Rev Ed 2014 with all subsequent amendments

Both available from the Singapore Attorney-General's Chambers:

statutes.agc.gov.sg

2.09 – United Kingdom option

Tolley Yellow Tax Handbooks and *Tolley Orange Tax Handbook*; or *CCH Red Book* and *CCH Green Book*

Available from LexisNexis:

www.lexisnexis.co.uk (Discount available for registered ADIT students)

Or available from CCH:

www.cch.co.uk (Discount available for registered ADIT students)

Van Raad, K. *Materials on International, TP and EU Tax Law 2016-2017*. Volume A (Leiden: International Tax Centre, 2016)

Candidates with a pre-2016 edition may instead take Volume 1 of the earlier edition into the examination.

Available from the International Tax Centre at Leiden University:

W: www.itc-leiden.nl

E: b.bosman@itc-leiden.nl

Or available from Wildy & Sons:

www.wildy.com

2.10 – United States option

CCH. *Internal Revenue Code* (Chicago: CCH, latest edition)

Available from CCH:

www.cchgroup.com

CCH. *Income Tax Regulations* (Chicago: CCH, latest edition)

Available from CCH:

www.cchgroup.com

Both available in the following publication:

Peroni, R., Gustafson, C. and Pugh, R.

International Income Taxation: Code and Regulations (Chicago: CCH, latest edition)

Available from CCH:

www.cchgroup.com

Any other edition of the *Internal Revenue Code* and *Treasury Regulations* is also permitted in

the examination.

For Paper 3

3.01 – EU Direct Tax option

Van Raad, K. *Materials on International, TP and EU Tax Law 2016-2017*. Volume C (Leiden: International Tax Centre, 2016)

Candidates with a 2014-2015 or 2015-2016 edition may instead take Volume 3 of the earlier edition into the examination. Candidates with a pre-2014 edition may instead take Volume 2 of the earlier edition into the examination.

Available from the International Tax Centre at Leiden University:

W: www.itc-leiden.nl

E: b.bosman@itc-leiden.nl

Or available from Wildy & Sons:

www.wildy.com

3.02 – EU VAT option

Council Directive 2006/112/EC: the Principal VAT Directive

Council Directive 86/560/EEC: the 13th VAT Directive

Council Directive 2008/9/EC: Electronic System of VAT Refunds

Council Implementing Regulation 282/2011/EU

European Parliament and Council Regulation 638/2004/EC

All available in the following publication:

Cordara, R. *Tolley's Orange Tax Handbook 2016-2017*. Part 1 (Tolley, 2016) [ISBN: 9781474300070]

Available from LexisNexis:

www.lexisnexis.co.uk (Discount available for registered ADIT students)

Or available in the following publication:

Dodwell, B. and Prosser, K. *CCH Green Book 2016-2017* (CCH, 2016) [ISBN: 9781785402883]

Available from CCH:

www.cch.co.uk (Discount available for registered ADIT students)

3.03 – Transfer Pricing option

OECD, Committee on Fiscal Affairs. *Model Tax Convention on Income and on Capital* (Paris: OECD, 2010) [ISBN: 9789264175174]

Available from the OECD online bookshop:

www.oecdbookshop.org

OECD, Committee on Fiscal Affairs. *OECD/G20 Base Erosion and Profit Shifting Project 2015 Final Reports*. Actions 8-10 (Paris: OECD, 2015) [ISBN: 978 9264241237]

Available from the OECD online bookshop:

www.oecdbookshop.org

OECD, Committee on Fiscal Affairs. *OECD/G20 Base Erosion and Profit Shifting Project 2015 Final Reports*. Action 13 (Paris: OECD, 2015) [ISBN: 978 9264241466]

Available from the OECD online bookshop:

www.oecdbookshop.org

OECD, Committee on Fiscal Affairs. *Report on the Attribution of Profits to Permanent Establishments* (Paris: OECD, 2010)

Available from the OECD online bookshop:

www.oecd.org/dataoecd/23/41/45689524.pdf

OECD, Committee on Fiscal Affairs. *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (Paris: OECD, 2010) [ISBN: 9789264090330]

Available from the OECD online bookshop:

www.oecdbookshop.org

United Nations. *UN Model Double Taxation Convention between Developed and Developing Countries 2011* (New York: UN, 2011) [ISBN: 9789211591026]

Available from United Nations Publications:

<https://unp.un.org>

All available in the following publication:

Van Raad, K. *Materials on International, TP and EU Tax Law 2016-2017*. Volume A (Leiden: International Tax Centre, 2016)

Candidates with a pre-2016 edition may instead take Volume 1 of the earlier edition into the examination.

Available from the International Tax Centre at Leiden University:

W: www.itc-leiden.nl

E: b.bosman@itc-leiden.nl

Or available from Wildy & Sons:

www.wildy.com

United Nations. *UN Practical Manual on Transfer Pricing for Developing Countries* (New York: UN, 2013)

Available from the United Nations:

www.un.org/esa/ffd/tax-committee/ta-transfer-pricing.html

3.04 – Upstream Oil and Gas option

Abdo, H. “Investigating the effectiveness of different forms of mineral resources governance in meeting the objectives of the UK petroleum fiscal regime”, in *Energy Policy* (2014, Volume 65, p.48)

Available at ScienceDirect:

www.sciencedirect.com/science/journal/03014215/65

Abdo, H. *Taxation of UK Oil and Gas Production: a Non-Proprietorial Regime?* (Oxford: Lambert Academic Publishing, 2010) [ISBN: 9783843375917]

Available from Amazon:

www.amazon.com

Abrahamson, J. *Tolley's International Taxation of Upstream Oil and Gas* (LexisNexis, 2014) [ISBN: 9780754550099]

Available from LexisNexis:

www.lexisnexis.co.uk/store/uk/Tolleys-International-Taxation-of-Upstream-Oil-and-Gas/product (Discount available for registered ADIT students; to enquire, please [click here](#).)

Mommer, B. *Global Oil and the Nation State* (Oxford: Oxford University Press, 2002) [ISBN: 9780197300282]

Available from Amazon:

www.amazon.com

Nakhle, C. *Petroleum Taxation: Sharing the Oil Wealth* (London: Routledge, 2008) [ISBN: 9780415541909]

Available from Routledge:

www.routledge.com/books

OECD, Committee on Fiscal Affairs. *Model Tax Convention on Income and on Capital*, together with *Commentary*. Condensed version (Paris: OECD, 2010) [ISBN: 9789264089488]

Available from the OECD online bookshop:

www.oecdbookshop.org

Or available in the following publication:

Van Raad, K. *Materials on International, TP and EU Tax Law 2016-2017*. Volume A (Leiden: International Tax Centre, 2016)

Candidates with a pre-2016 edition may instead take Volume 1 of the earlier edition into the examination.

Available from the International Tax Centre at

Leiden University:

W: www.itc-leiden.nl

E: b.bosman@itc-leiden.nl

Or available from Wildy & Sons:

www.wildy.com

Permitted Text Regulations

All publications brought into the examination must be bound, original versions from the publisher. Underlining, sidelining and highlighting are permitted. Annotation, the use of post-it notes and tagging are not permitted.

Latest editions of texts are highly recommended; however older editions will also be permitted, provided they adhere to the regulations regarding permitted texts. All exams are set assuming the candidate has the most recent edition indicated in the [Syllabus](#). No other written material or calculation aid will be permitted. Candidates are expected to be aware of the standard of questions set in the ADIT examinations.

Previous question papers, suggested solutions and examples of candidate answers are available from the website at: www.adit.org.uk/pastpapers

Courses of Study

Course providers offer ADIT-relevant tuition and training around the world. These courses can be an ideal way of supplementing your ADIT exam preparation, or simply enhancing your understanding of an international tax topic.

All courses are offered independently of the CIOT. Courses do not include ADIT exam entry; exam entry enquiries and bookings must be made directly to the CIOT. Course enquiries, bookings and payments should be directed to the course provider.

Please note that the CIOT does not control or supervise any of these courses and is in no way responsible for their content or conduct. The course summaries below are provided by each course provider. Course providers are listed alphabetically within each category.

The latest ADIT course provider listings can be found on the website at:
www.adit.org.uk/courses

If you know of other international tax courses which are not currently listed, which you would like to recommend for the benefit of ADIT students, please contact us at:
info@adit.org.uk

Courses Specific to ADIT

Altium Training (Greece)

Comprehensive courses for ADIT are offered in Athens by Altium Training. Altium Training is a leading quality training organisation, offering programmes for internationally recognised professional qualifications to individuals, corporations and the government in accounting, business, finance tax and marketing.

Courses are available for the following papers:

- Paper 1
- Paper 3.01 – EU Direct Tax option
- Paper 3.03 – Transfer Pricing option

2016-17 course dates:
15 October 2016 - 14 May 2017

Further information:
Altium Training, 260 Kifissias Avenue, 15232, Athens, Greece
T: +30 210 6899000 or +30 210 6748620
E: info@altiumtraining.gr or

eleni.kalyva@altiumtraining.gr
W: www.altiumtraining.gr

Bloomberg BNA (USA)

Bloomberg BNA offers an intensive, 3-day course for Paper 1.

Courses covering the Paper 2.10 – United States option paper are also available.

Further information:
Bloomberg BNA, 1801 S. Bell Street, Arlington, VA 22202, USA
T: +1 703 341 3500
E: customercare@bna.com
W: www.bna.com/tax-accounting-t5000

Dakhall Institute (Ghana)

Dakhall Institute is the leading provider of UK law, insurance and tax qualifications in the Ashanti region, with headquarters in Kumasi, developing the highest calibre of LLB students, tax and Insurance professionals for over four years in Ghana.

Dakhall offers intensive courses, delivered by a team of leading international tax professionals, specifically designed for the syllabus of the following ADIT papers:

- Paper 1
- Paper 2.09 - United Kingdom option
- Paper 3.03 – Transfer Pricing option
- Paper 3.04 - Upstream oil and gas option

Dakhall provides intensive lectures in April and October every year.

Further information:
Dakhall Institute, Odeneho Kwadaso-El Shadai New Site, Kumasi, Ghana
PO Box SN 13, Santasi, Ghana
T: +233 277 835477
E: dakhallinstitute@yahoo.com
W: www.dakhall.com

DJH International Tax (UK)

DJH International Tax specialises in the provision of targeted training to form part of students' ADIT study programmes. Four-day, intensive courses take place in London in the Spring and Autumn of each year. Live courses are designed to provide an excellent opportunity to learn from both the tutors and fellow professionals, and focus on teaching the

topic, rather than simply how to pass a related exam.

Courses for the following three ADIT papers are available:

- Paper 1
- Paper 2.10 – United States option
- Paper 3.03 – Transfer Pricing option

The courses for Paper 1 and Paper 2.10 – United States are taught by highly experienced lecturers in international and/or US taxation. Paper 3.03 – Transfer Pricing is taught by a team of practising professionals with expertise across the various fields of transfer pricing included in the syllabus and tested in the exam. US courses can qualify for CPE credits as DJH International Tax is an IRS-approved continuing education provider.

2017 course dates:

Course dates can be found on the DJH International Tax [website](#).

Further information:

T: +44 (0)1962 458058

E: deborah@djhinternationaltax.com

W: www.djhinternationaltax.com

Global Academy for Mining, Oil and Gas (various countries)

The Global Academy for Mining, Oil and Gas offers courses in tax in the Middle East and Africa, both live and via its online Audio Visual Lecture Centre.

Intensive courses, delivered by a team of leading international tax professionals, are available for the following ADIT papers:

- Paper 1
- Paper 2.08 – Singapore option
- Paper 2.09 – United Kingdom option
- Paper 2.10 – United States option
- Paper 3.03 – Transfer Pricing option
- Paper 3.04 – Upstream Oil and Gas option

Further information:

T: +44 (0)7547 523867

E: shabnum@mogacademy.com

W: www.mogacademy.com/pages/accountancy-and-taxation-qualifications (Main page) or www.mogacademy.com/pages/africa (Africa) or www.mogacademy.com/pages/middle-east

(Middle East)

Globaltraining (various countries)

Globaltraining has locations in Cyprus (Nicosia and Limassol), Greece (Athens), Romania (Bucharest) and Russia (Moscow), and offers courses specific to the following ADIT papers:

- Paper 1
- Paper 2.03 – Cyprus option (available in Nicosia and Limassol only)
- Paper 3.01 – EU Direct Tax option (available in Bucharest only)
- Paper 3.02 – EU VAT option
- Paper 3.03 – Transfer Pricing option

As a leading professional training organisation, since 1993, Globaltraining is equipped with knowledge, skills and expertise to ensure that the courses are delivered to a high standard.

Globaltraining has established state-of-the-art infrastructure, providing a strong environment for high-quality learning. Courses are designed in such a way as to minimise disruption at work, and include classroom tuition and revision sessions, live online tuition, and hybrid courses. The lecturing team consists of professionals with hands-on experience of international tax consultancy.

Further information:

Globaltraining, 46 Makedonitissas Avenue, PO Box 24005, 1700, Nicosia, Cyprus

T: +357 22841500 (Cyprus) or +30 210 672 2868 (Greece) or +40 21 3128811 (Romania)

E: info.cy@globaltraining.org or

info.gr@globaltraining.org or

info.ro@globaltraining.org

W: www.globaltraining.org/programme/adit

International Bureau of Fiscal Documentation (various countries)

IBFD International Tax Training provides a wide range of courses and workshops on a choice of topics in international taxation, including tax treaties, corporate taxation, tax planning, transfer pricing, oil and gas, and European VAT.

They offer interactive online courses, classroom courses held at various locations worldwide, and courses tailored to your specific needs and held at a location of your choice. All of these provide a solid grounding for topics within the following ADIT papers:

- Paper 1
- Paper 2.02 – China option
- Paper 2.10 – United States option
- Paper 3.02 – EU VAT option
- Paper 3.03 – Transfer Pricing option
- Paper 3.04 – Upstream Oil and Gas option

For a comprehensive list of IBFD courses relevant to the ADIT papers mentioned above, please refer to the IBFD [website](#).

Upon submission of a CIOT membership or ADIT student number, a 20% discount will be applied to all classroom and online courses. To check dates for IBFD courses and for information about early registration discounts (applicable to classroom courses only), please refer to the IBFD [website](#).

Further information:

T: +31 (0)20 554 0139

E: onlinecourses@ibfd.org

W: www.ibfd.org/Courses/CIOT-s-Advanced-Diploma-International-Taxation

Irish Tax Institute (Ireland)

The Irish Tax Institute is the leading provider of tax qualifications in Ireland, educating the finest minds in tax and business for over thirty years, and is the only professional body in Ireland exclusively dedicated to tax. The Irish Tax Institute offers bespoke online courses, delivered by a team of leading international tax professionals, specifically designed for the syllabus of three ADIT papers:

- Paper 1
- Paper 2.06 – Ireland option
- Paper 3.03 – Transfer Pricing option

All students receive access to Blackboard Learn, the Irish Tax Institute's online Learning Management System, which includes recorded lectures, slides, manual and additional study material. Access to the course materials is provided for one year from date of purchase. Each course includes an intensive exam preparation day in May or November, which can be attended in person or viewed as a live webinar or recorded lecture.

Further information:

Irish Tax Institute, South Block, Longboat Quay, Grand Canal Harbour, Dublin 2, Ireland

T: +353 (1) 6631700

E: jmurphy@taxinstitute.ie

W: <http://taxinstitute.ie/ProfessionalDevelopment/AdvancedDiplomainInternationalTaxationADIT.aspx>

LinkedIn: www.linkedin.com/groups/4768161

Malta Institute of Management (Malta)

The Malta Institute of Management offer a comprehensive course for the following papers:

- Paper 1
- Paper 2.07 – Malta option
- Paper 3.01 – EU Direct Tax option

2017 course dates:

Course dates can be found on the Malta Institute of Management [website](#).

Further information:

Mr Mark Tierney, Malta Institute of Management, Suite 6, 22 Airways House, Triq it-Torri, Msida, MSD 1825, Malta

T: +356 2145 6819

F: +356 2145 1167

E: education@maltamanagement.com

W: www.maltamanagement.com

NYS Invictus Institute of Accountancy (Cyprus)

NYS Invictus offers courses specific to the following ADIT papers:

- Paper 1
- Paper 2.03 – Cyprus option
- Paper 3.02 – EU VAT option
- Paper 3.03 – Transfer Pricing option

Further information:

Mr Spyros Ioannou BA ACA, NYS Invictus Institute of Accountancy, Invictus Building, Mesa Geitonia, Kyriakou Matsi 5, 4002, Limassol, Cyprus

T: +357 25 722600

F: +357 99 940992

E: spyros@nysinvictus.com

W: www.nysinvictus.com (Under construction)

Facebook: www.facebook.com/nysinvictus

Pantelis Stylianides Institute and Taxatelier (Cyprus)

The Pantelis Stylianides Institute of Accountancy has been in existence since 1990. The Institute provides tuition for a range of professional accounting qualifications. Courses for ADIT are offered in connection with a local tax firm, Taxatelier.

Taxatelier is a premier boutique tax firm practising exclusively in the field of Cyprus and international tax. The firm combines the expertise, professionalism and knowledge of serving international clients for a considerable number of years, both locally and internationally, with the personal approach, responsiveness and creativity of a boutique firm. Taxatelier was founded in December 2014 as a collaboration between the directors of KDC Chartered Accountants Ltd and Neofytos Neofytou, formerly a senior tax partner with EY.

Taxatelier's directors are highly experienced professionals and are generally recognised as some of the best tax advisors in Cyprus, with a proven track record.

The Pantelis Stylianides Institute of Accountancy and Taxatelier offer courses that will help students prepare for:

- Paper 1
- Paper 2.03 – Cyprus option
- Paper 3.02 – EU VAT option

Further information:

20 Piraeus Street, Strovolos, 2023, Nicosia, Cyprus

T: +357 22871287 or +357 22875720

F: +357 22875731

E: ctheophilou@taxatelier.com.cy

W: www.pst.ac.cy

LinkedIn: www.linkedin.com/groups/4014500

Brochure: www.pst.ac.cy/courses/ADITBRO.pdf

Sheltons International Tax Training Institute (Sheltons-SITTI) (various countries)

Sheltons-SITTI courses are presented by Ned Shelton, Managing Partner Sheltons Group, and Dr John Abrahamson CTA, International Tax Partner.

Ned Shelton and John Abrahamson each have over 20 years' international tax experience, and have presented international tax courses since 1997 in countries including Australia, Brazil, Cyprus, Denmark, France, Hong Kong, India, Korea, Malaysia, Mexico, the Netherlands, Poland, Singapore, Switzerland, the United Kingdom, and the United States.

Ned Shelton is the author of *Interpretation and Application of Tax Treaties*, published by LexisNexis UK. John Abrahamson is the author

of *Tolley's International Taxation of Upstream Oil and Gas* and *Tolley's International Taxation of Corporate Finance*, both published by LexisNexis UK, and *International Taxation of Manufacturing and Distribution*, published by Kluwer Law.

Courses are available for the following ADIT papers (with the corresponding course titles in brackets):

- Paper 1 (Blue Course: International Taxation Planning and Principles)
- Paper 3.04 – Upstream Oil and Gas option (International Taxation of Upstream Oil and Gas)

2017 course dates:

Course dates can be found on the Sheltons International [website](#).

Other courses focusing on advanced international taxation planning and principles, tax treaties, and international taxation of corporate finance, are also available. For course bookings, please contact Ms Justina Perednyte at j.perednyte@sheltonsgroup.com.

Further information:

For administrative matters and general enquiries: Ms Justina Perednyte, 2nd Floor, Omogade 8, Copenhagen, DK-2100, Denmark

For tax technical and course content-related matters: Mr Ned Shelton or Mr John Abrahamson, 2nd Floor, Omogade 8, Copenhagen, DK-2100, Denmark

T: +45 45 46 10 88

E: j.perednyte@sheltonsgroup.com

or n.shelton@sheltonsgroup.com or

j.abrahamson@sheltonsgroup.com

W: www.sheltonsgroup.com/site/sheltons_sitti/course_overview.html

StudySmart (Greece)

StudySmart offers in-house courses specific to the following ADIT papers:

- Paper 1
- Paper 2 – Extended Essay option
- Paper 3.03 – Transfer Pricing option

2017 course dates:

Courses will begin on 27 January 2017.

Further information:

StudySmart Training Center, 54 Aigialeias Street,

Marousi, 15127, Greece
T: + 30 211 4113236
E: kiritis.c@studysmart.gr
W: www.studysmart.gr

Taxmann (India)

Taxmann offers a correspondence course designed specifically for ADIT students, along with online webinars, revision courses and access to the Tolley Online Academy. Courses are available for the following ADIT papers:

- Paper 1 (in partnership with Tolley Exam Training)
- Paper 2.05 – India option
- Paper 3.03 – Transfer Pricing option (in partnership with Tolley Exam Training)

Further information:

T: +91 11 45562222
E: sales@taxmann.com
W: www.taxmann.com

Tolley Exam Training (UK)

Established in 2003, Tolley Exam Training (part of LexisNexis) is recognised as one of the leading tax training bodies in the UK with a long history of achieving 100% pass rates. Taught and written by leading tax experts, Tolley Exam Training provides ADIT training materials designed by tutors exclusively for the ADIT exams.

Tolley Exam Training offers distance learning courses for all students, classroom courses in the UK, and both recorded and live webinars for overseas students, for the following ADIT papers:

- Paper 1
- Paper 2.09 – United Kingdom option
- Paper 3.01 – EU Direct Tax option
- Paper 3.02 – EU VAT option
- Paper 3.03 – Transfer Pricing option
- Paper 3.04 – Upstream Oil and Gas option

Courses are available for both the June and December exam sessions.

June 2017 course dates:

- Paper 1: 14-15 February, 15-17 March and 30 May – 2 June 2017
- Paper 2.09: 23-24 February, 29-31 March

and 15th-19th May 2017

- Paper 3.01: 20-21 February, 20-22 March and 2-5 May 2017
- Paper 3.03: 16-17 February, 3-5 April and 9-12 May 2017

For Paper 2.09, an additional foundation course on UK tax rules will run from 16-17 January 2017 for Corporation Tax and from 18-20 January 2017 for other taxes.

December 2017 course dates:

- Paper 1: 29-30 August, 27-29 September and 27 -30 November 2017
- Paper 2.09: 21-22 August, 18-20 September and 20-24 November 2017
- Paper 3.01: 31 August and 1 September, 2-4 October and 13-16 November 2017
- Paper 3.03: 23-24 August, 13-15 September and 14-17 November 2017

For Paper 2.09, an additional foundation course on UK tax rules will run from 24-25 July 2017 for Corporation Tax and from 26-28 July 2017 for other taxes.

Further information:

Tolley Exam Training, Lexis House, 30 Farringdon Street, London, EC4A 4HH, United Kingdom
T: +44 (0)20 3364 4500
E: examtraining@lexisnexis.co.uk
W: www.tolley.co.uk/products-and-services/exam-training/adit

ToMiVer (various countries)

ToMiVer s.r.o. is an organisation dedicated to the delivery of professional and executive training, with its partners located in countries across central and eastern Europe (including Austria, Croatia, the Czech Republic, Hungary, Poland, Slovakia, Slovenia and the Baltic states), as well as the CIS and central Asian region, Africa and Brazil.

ToMiVer organises preparatory ADIT courses in the form of open in-class sessions, in-house training and online tuition, available to ADIT students around the world.

Courses are offered for the following ADIT papers:

- Paper 1
- Paper 2 – Extended Essay option

- Paper 3.01 – EU Direct Tax option
- Paper 3.03 – Transfer Pricing option
- Paper 3.04 – Upstream Oil and Gas option

Courses are offered twice a year, in spring and autumn, and are oriented around the June and December ADIT exams respectively.

In-class sessions include six full working days of training, hard copies of study materials and access to an online library, composed by tutors specifically for ADIT exam purposes.

Online training lasts for 15 weeks and includes 34 hours of live lectures, 21 hours of live practical workshops and access to the online library.

The in-class sessions can be combined with online courses.

2017 course dates:

Please contact ToMiVer for specific course dates. The dates will vary for online, in-house and open courses in each country.

Further information:

E: office@tomiver.com

W: www.tomiver.com

Relevant Courses Not Specific to ADIT

Centro de Estudios Garrigues (Spain)

The Executive Master in International Taxation focuses on basic principles of international taxation, analysis of tax planning opportunities for Spanish investments abroad and investments by nonresidents in Spain, with a special focus on the impact of European Community legislation on national tax systems. The course will have a total duration of 216 hours (plus 40 hours of preparation for the final project).

The program may be used to prepare for:

- Paper 1
- Paper 3.01 – EU Direct Tax option

Further information:

Centro de Estudios Garrigues, Paseo de Recoletos, 35, 28004, Madrid, Spain

T: +34 915145330

F: +34 915610113

E: informacion.centro@garrigues.com

W: www.centrogarrigues.com

IMF Academy (Netherlands)

IMF Academy is an independent publisher of distance learning courses on transfer pricing, relevant to the Paper 3.03 – Transfer Pricing option paper.

The Transfer Pricing course will focus on major transfer pricing issues and concerns that all professionals involved in the complex area of transfer pricing will face, such as Base Erosion and Profit Shifting (BEPS); business restructuring and valuation; transfer pricing legislation and guidelines; documentation requirements per region and per country; transfer pricing project and risk management; transfer pricing (pre-)controversy management; design and development of a transfer pricing policy; types of intercompany transactions; Intellectual Property; and customs.

The unique Transfer Pricing and Intellectual Property course looks at intangibles from the complementary perspectives of transfer pricing and valuation. It provides a framework in order to capture the various characteristics of Intellectual Property. It also covers the methods that have been provided by the OECD to establish arm's length pricing or valuation of intra-group transactions of Intellectual Property, as well as the practical implementation of these methods.

2017 course dates:

- 19 January 2017
- 16 February 2017
- 16 March 2017
- 20 April 2017
- 18 May 2017
- 15 June 2017
- 20 July 2017
- 17 August 2017
- 21 September 2017
- 19 October 2017
- 16 November 2017
- 21 December 2017

Further information:

IMF Academy, Fellenoord 224, 5611 ZC, Eindhoven, Netherlands

T: +31 (0)40 246 0220

E: info@imfacademy.com

W: www.imfacademy.com

Pioneer Professional Academy (Nepal)

Pioneer Professional Academy was established in 2013 to deliver education in finance and related fields. Pioneer Professional Academy offers courses relevant to the following ADIT papers:

- Paper 1
- Paper 2.05 – India option
- Paper 3.03 – Transfer Pricing option

2017 course dates:

For course dates ahead of the June 2017 ADIT exam session, please contact Pioneer Professional Academy via the contact details below.

Further information:

Mr Ram Shah, CEO & President, Pioneer Professional Academy, NAME Premises, Nirvana Buidling, Putalisadak, Kathmandu, Nepal
T: +977 4267099

E: info@pioneeracademy.edu.np

W: www.pioneeracademy.edu.np

Quorum Training (United Kingdom)

Quorum Training offers courses relevant to the following ADIT papers:

- Paper 1
- Paper 2.09 – United Kingdom option

Quorum's courses are delivered in the style of a workshop rather than a lecture. The number of attendees is limited to 15, enabling the lecturer to tailor the content of the course to match delegates' expectations and the level of prior knowledge.

The workshops are supported by comprehensive course materials, incorporating case studies and practical exercises, which are a helpful way of confirming understanding of the course content. The content of all Quorum Training courses is continually reviewed and updated for legislative changes.

2017 course dates:

Course dates can be found on the Quorum Training [website](#).

Further information:

Quorum Training, Best House, Grange Business

Park, Enderby Road, Whetstone, Leicester, LE8 6EP, United Kingdom

T: 0844 873 2121 (UK only) or +44 (0)116 258 1207

E: enquiries@quorumtraining.co.uk

W: www.quorumtraining.co.uk

Tax Academy of Singapore (Singapore)

The Tax Academy of Singapore offers courses relevant to the following ADIT papers (with the appropriate courses at the Tax Academy in brackets):

- Paper 1 (Modules 4 and 6 of the Advanced Tax Programme; the Advanced Management Programme in International Tax; Levels 1 and 2 of the Executive Tax Programme)
- Paper 2.08 – Singapore option (the Advanced Tax Programme; Levels 1 and 2 of the Executive Tax Programme)
- Paper 3.03 – Transfer Pricing option (Module 4 of the Advanced Tax Programme; the Transfer Pricing and International Tax Planning module of the Advanced Management Programme in International Tax; Levels 1 and 2 of the Executive Tax Programme; WU TA Specialised Transfer Pricing Programme)

2017 course dates:

Course dates can be found on the Tax Academy's [website](#).

Further information:

Ms Eunice Toh, Tax Academy of Singapore, 55 Newton Road, #B1-01, Revenue House, Singapore, 307987

T: +65 6351 3061

F: +65 6253 1214

E: eunicetoh@taxacademy.sg

W: www.taxacademy.sg

Thomas Jefferson School of Law (USA)

The Walter H. and Dorothy B. Diamond International Tax and Financial Services graduate program of Thomas Jefferson School of Law, in San Diego, California, USA, offers courses which may be used to prepare for the following ADIT papers:

- Paper 1
- Paper 2.02 – China option
- Paper 2.04 – Hong Kong option
- Paper 2.10 – United States option

- Paper 3.01 – EU Direct Tax option
- Paper 3.03 – Transfer Pricing option

Further information:

Thomas Jefferson School of Law, 1155 Island Avenue, San Diego, CA 92101, USA

T: +1 619 374 6955

E: admissions@tjssl.edu

W: www.tjssl.edu/admissions/llm-admissions

University Courses

Bournemouth University (UK)

Bournemouth University offers courses relevant to Paper 1.

Further information:

askBU Enquiry Service, Bournemouth University, Royal London House, Christchurch Road, Bournemouth, BH1 3LT, United Kingdom
T: +44 (0)1202 961 916

E: askBUenquiries@bournemouth.ac.uk

Executive Education Center, KIMEP University (Kazakhstan)

The Executive Education Center, in cooperation with its partners, offers courses covering the following ADIT papers (with the appropriate preparatory courses in brackets):

- Paper 1 (International Tax Law)
- Paper 2 – Extended Essay option (Tax Law in Kazakhstan)
- Paper 3.03 – Transfer Pricing option (Taxation of Multinational Enterprises)
- Paper 3.04 – Upstream Oil and Gas option (Taxation of Multinational Enterprises)

Each preparatory course includes three intensive sessions per paper, for a total of six contact days per course.

Additionally, an intensive one day revision course will be organised for each paper, where students practice exam technique, review and exercise jointly with an instructor on past exam questions.

2016-17 course dates:

- 15-16, 22-23 and 29-30 October 2016
- 28-29 January, 11-12 and 25-26 February 2017
- 18-19 March, 1-2 and 15-16 April 2017

Further information:

Ms Elena Moisseyeva, Project Manager, Executive Education Center, KIMEP University, 2 Abay Avenue, Almaty, Kazakhstan

E: elena@kimep.kz

W: www.kimep.kz/eec/professional-development/taxation-certificate-combined-with-adit

International Tax Center Leiden (Netherlands)

The International Tax Center (ITC Leiden) offers courses covering the following ADIT papers:

- Paper 1
- Paper 3.01 – EU Direct Tax option
- Paper 3.03 – Transfer Pricing option

As part of its Master of Advanced Studies, a 12-month postgraduate program, ITC Leiden offers comprehensive courses on Fundamentals of International Taxation, Tax Treaties, Transfer Pricing, EU Tax Law, US Domestic Tax Law (optional), European VAT (optional), Advanced Transfer Pricing (optional), US International Taxation, International Wealth and Tax Planning, Customs and Excise Taxation and International Tax Planning. It is also possible to register for these modules as single courses.

Further information:

International Tax Center Leiden, Rapenburg 65, 2311 GJ Leiden, Netherlands

T: +31 71 751 0129 or +31 71 751 0130

F: +31 71 751 0131

E: coordination@itc-leiden.nl

W: www.itc-leiden.nl

International Tax Institute, University of Hamburg (Germany)

As part of its Master of International Taxation programme, the University of Hamburg offers tuition on all aspects of international taxation, the German rules on cross-border activities, tax planning techniques, and coverage of more than ten tax systems around the world. The course has a duration of more than 500 hours and includes a Masters thesis. Tuition is provided in German and English.

The course offers tuition covering the following ADIT papers:

- Paper 1
- Paper 2.10 – United States option
- Paper 3.01 – EU Direct Tax option
- Paper 3.03 – Transfer Pricing option

In addition, students submitting a dissertation on an international tax topic towards the Master of International Taxation may also submit that dissertation in satisfaction of the ADIT Extended Essay option, subject to approval of the extended essay topic.

Further information:

Prof Dr Gerrit Frotscher, Universität Hamburg,
International Tax Institute, Sedanstraße 19,
Hamburg, 20146, Germany

T: +49 4186 889 677

F: +49 4186 889 678

E: gerrit.frotscher@iifs.uni-hamburg.de

W: www.m-i-tax.de

King's College, University of London (UK)

The LLM in International Tax programme at the Dickson Poon School of Law, King's College London, includes courses that may be used to prepare for the following ADIT papers (with the appropriate LLM courses at King's in brackets):

- Paper 1 (King's International Tax Law)
- Paper 3.01 – EU Direct Tax option (King's EU Tax Law)
- Paper 3.02 – EU VAT option (King's VAT)
- Paper 3.03 – Transfer Pricing option (King's Transfer Pricing; King's Transfer Pricing Practice Project)

In addition, students submitting a dissertation on an international tax topic towards the King's LLM in International Tax may also submit that dissertation in satisfaction of the ADIT Extended Essay option, subject to approval of the extended essay topic.

The King's LLM in International Tax is designed for law graduates as well as tax professionals from non-legal backgrounds. King's welcomes applications from graduates with law degrees, as well as tax professionals who do not hold a law degree but have at least one year's appropriate work experience or background in the tax sector.

King's College London is also proud to host the Chartered Institute of Taxation's Tony Arnold Library.

2016-17 course dates:

10 September 2016 – 31 August 2017

Further information:

The Dickson Poon School of Law, King's College London, Strand, London, WC2R 2LS, United Kingdom

T: +44 (0)20 7848 2479

W: www.kcl.ac.uk/law

E: law-department@kcl.ac.uk

Lahore School of Accountancy and Finance, University of Lahore (Pakistan)

The Lahore School of Accountancy and Finance at the University of Lahore offers courses that may be used to prepare for:

- Paper 1
- Paper 2.09 – United Kingdom option
- Paper 2.10 – United States option
- Paper 3.03 – Transfer Pricing option

2017 course dates:

Course dates can be found on the University of Lahore [website](http://www.uolcc.com).

Further information:

Mr Usman Ghani or Ms Sundas Munir, Lahore School of Accountancy and Finance, The University of Lahore, Lahore City Campus, 47/C3 (Near Govt. College for Women's Liberty), Gulberg III, Lahore, Pakistan

T: +92 42 35870645

E: adit@uolcc.com or

sundasmunir.ca@gmail.com

W: uolcc.com/lsaf/index.php/component/content/article/80-edc/139-executive-development-center-2.html

Queen Mary, University of London (UK)

As part of the LLM in Tax Law, the Centre for Commercial Law Studies at the School of Law offers modules covering the following ADIT papers (with the appropriate LLM modules in brackets):

- Paper 1 (International Tax Law)
- Paper 2.10 – United States option (US International Taxation)
- Paper 3.01 – EU Direct Tax option (EU Tax Law)
- Paper 3.03 – Transfer Pricing option (Transfer Pricing)

Tax modules may be taken as part of the LLM in Tax Law or the Postgraduate Diploma in Tax Law. LLM students writing a dissertation on a tax topic may submit the dissertation in satisfaction of the ADIT Extended Essay option,

subject to approval of the extended essay topic.

The LLM in Tax Law and the Postgraduate Diploma in Tax Law at Queen Mary are designed for law graduates, but tax professionals with suitable experience or background may be admitted on a case-by-case basis.

Further information:

LLM Coordinator or Diploma Course Administrator, Centre for Commercial Law Studies, School of Law, Queen Mary University of London, 67-69 Lincoln's Inn Fields, London, WC2A 3JB, United Kingdom
T: +44 (0)20 7882 8092 or +44 (0)20 7882 8093
E: llmadmin@qmul.ac.uk or ccls-pgdip@qmul.ac.uk

School of Taxation and Business Law (Australia)
The School of Taxation and Business Law (Atax), at the University of New South Wales (UNSW) in Sydney, offers courses relevant to:

- Paper 1
- Paper 2.01 – Australia option
- Paper 2.02 – China option
- Paper 2.10 – United States option
- Paper 3.01 – EU Direct Tax option
- Paper 3.03 – Transfer Pricing option

In addition, students submitting a research essay in fulfilment of the University's 'International Tax research' course may also submit that research essay in satisfaction of the ADIT Extended Essay option, subject to approval of the extended essay topic.

Distance learning packages are available for most courses (to anywhere in the world) along with face-to-face tuition in Sydney. E-access to a substantial tax library is also available through the UNSW Library.

Further information:

W: www.business.unsw.edu.au/programs-courses/study-area/taxation

Texas A&M University (USA)

Lorraine Eden, Professor of Management at Texas A&M University, offers an on-campus, semester-long graduate course on 'International Transfer Pricing' as part of the Tax Track in the Texas A&M Professional Program in Accounting. The course can be used to prepare for Paper

3.03 – Transfer Pricing option.

Lorraine also offers three-day executive training courses for small groups through [86 Pillars](#), designed specifically for Paper 3.03 – Transfer Pricing option.

2016-17 course dates:

- 29 August – 7 December 2016
- 18 January – 1 May 2017
- Autumn 2017 (dates TBC)

Further information:

Prof Lorraine Eden, Professor of Management, Mays Business School, 4221 TAMU, 415D Wehner Building, Texas A&M University, College Station, TX 77843-4221, USA
T: +1 979 845 4851 or +1 979 777 3489
E: leden@tamu.edu
W: mays.tamu.edu or www.voxprof.com/eden/eden-transfer-pricing.html
LinkedIn: www.linkedin.com/in/transferpricingaggies

University of Edinburgh (UK)

Edinburgh Law School, University of Edinburgh offers an online course, Principles of International Taxation, that can be used to prepare for Paper 1. The online course can be studied as a stand-alone credit course or as a module as part of an LLM degree or Postgraduate Certificate in Law.

Edinburgh Law School also offers on-campus courses in Principles of International Taxation and Principles of European Taxation, which between them covers the syllabus for the following ADIT papers:

- Paper 1
- Paper 3.01 – EU Direct Tax option

2016-17 course dates:

19 September – 2 December 2016 (including distance learning option)

Further information:

Dr Luca Cerioni, School of Law, University of Edinburgh, Law School Annexe, 15 Buccleuch Place, Edinburgh, EH8 9LN, United Kingdom
T: +44 (0)131 650 6952
E: luca.cerioni@ed.ac.uk
W: www.law.ed.ac.uk/distancelearning

University of Lausanne (Switzerland)

The Master of Advanced Studies in International Taxation (MASIT) at the University of Lausanne includes courses that may be used to prepare for the following ADIT papers:

- Paper 1
- Paper 3.01 – EU Direct Tax option
- Paper 3.03 – Transfer Pricing option

The MASIT is aimed at those wishing to practice tax law with a law or consulting firm, a bank, as an in-house counsel to a company or with the tax administration. As the MASIT is designed for those practicing abroad or in Switzerland, it offers both an International tax and Swiss tax curriculum.

The 60 ECTS credits of the program are composed of **core courses** to enhance the understanding of key concepts, **specialisations** to deepen insight in a chosen focus area, and a **Master Thesis** to augment research and writing skills. In addition participants attend workshops, tutorials, seminars and conferences organized within the MASIT framework.

The courses are taught by distinguished faculty members, comprising leading academics, government officials, members of the OECD and EU, and practitioners working in international consulting firms, law firms and in the legal departments of major corporations. The program is conducted in English.

2017 course dates:

Course dates can be found on the University of Lausanne's [website](#).

Further information:

Ms Natacha Fauconnier, Administrative Coordinator, University of Lausanne, Extranef Building, Office 124, Lausanne, CH-1015, Switzerland

T: +41 21 692 42 97

E: natacha.fauconnier@unil.ch

W: www.hec.unil.ch or www.hec.unil.ch/masit

University of Oxford (UK)

The MSc in Taxation programme at the Faculty of Law, University of Oxford, and taught in association with the Oxford University Centre for Business Taxation, offers courses relevant to the following ADIT papers (with the appropriate MSc in Taxation course in brackets):

- Paper 1 (Principles of International Taxation)
- Paper 2.10 – United States option (US International Tax)
- Paper 3.01 – EU Direct Tax option (EU Tax Law)
- Paper 3.03 – Transfer Pricing option (Transfer Pricing)

The University of Oxford MSc in Taxation is a two-year, part-time postgraduate degree aimed at lawyers and non-lawyers. Oxford welcomes applications from candidates with a degree in law, economics or accounting. Applications from candidates with other degrees who have a suitable professional qualification and/or experience, or other evidence of an interest in taxation, are also welcome.

A small number of places may be available to non-degree students wishing to complete one or two electives rather than the whole degree.

2017 course dates:

Course dates can be found on the University of Oxford's [website](#).

Further information:

MSc in Taxation Course Administrator, Faculty of Law, University of Oxford, St Cross Building, St Cross Road, Oxford, OX1 3UL, United Kingdom
T: +44 (0)1865 271491

E: msctax@law.ox.ac.uk

W: www.law.ox.ac.uk/msctax


University of Western Australia (Australia)

The Masters of Tax Law at the University of Western Australia includes tuition relevant to the following ADIT papers:

- Paper 1
- Paper 2.01 – Australia option
- Paper 2.02 – China option
- Paper 3.03 – Transfer Pricing option

The University of Western Australia's Law School offers a postgraduate tax law programme for tax practitioners who wish to establish their career as a tax law specialist.

Students will have the option of specialising in either domestic or international tax law, and will develop an advanced understanding of the technicalities of tax law in a range of specialist areas. Subjects covered include international



tax, resource tax, advanced capital gains,
corporate tax, taxation of trusts, and transfer
pricing.

2017 course dates:

Course dates can be found on the University of
Western Australia's [website](#).

Further information:

T: +61 8 6488 2945

E: enquiry@law.uwa.edu.au

W: [www.law.uwa.edu.au/courses/postgrad/
coursework/postgraduate-taxation-law](http://www.law.uwa.edu.au/courses/postgrad/coursework/postgraduate-taxation-law)

About the Chartered Institute of Taxation (CIOT)

The Chartered Institute of Taxation (CIOT) is the leading professional body in the United Kingdom concerned solely with taxation. The CIOT is an educational charity, promoting education and study of the administration and practice of taxation. One of our key aims is to work for a better, more efficient, tax system for all affected by it – taxpayers, their advisers and the authorities. The CIOT's work covers all aspects of taxation, including direct and indirect taxes and duties. Through our Low Incomes Tax Reform Group (LITRG), the CIOT has a particular focus on improving the tax system, including tax credits and benefits, for the unrepresented taxpayer.

The CIOT draws on our members' experience in private practice, commerce and industry, government and academia to improve tax administration and propose and explain how tax policy objectives can most effectively be achieved. We also link to, and draw on, similar leading professional tax bodies in other countries. The CIOT's comments and recommendations on tax issues are made in line with our charitable objectives: we are politically neutral in our work.

The CIOT's 17,500 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.



Chartered Institute of Taxation

Excellence in Taxation

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