

PROSPECTUS 2019

ADIT



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INTRODUCTION

It's never been a more exciting time to be a tax practitioner. In an ever more connected world, tax professionals have to stay on top of their game to take advantage of the challenges and opportunities that today's business offers. But how do you make sure you stand out?

Give yourself a clear advantage with ADIT

Students are welcomed from all parts of the world, and ADIT has been pursued in over 120 countries and in every continent around the globe. There are significant benefits in having a globally recognised qualification in international taxation and the ADIT exams, which are sat in English, also enable candidates across the world to demonstrate their ability in the language of international business.

ADIT is accredited by the Chartered Institute of Taxation (CIOT), one of the leading professional bodies in the United Kingdom dedicated to taxation ([see page 26](#)).

THE ADIT STRUCTURE

MANDATORY EXAM:	CHOOSE ANY TWO OPTIONS:
PRINCIPLES OF INTERNATIONAL TAXATION	AUSTRALIA
	INDIA
	BANKING
	IRELAND
	BRAZIL
	MALTA
	CHINA
	SINGAPORE
	CYPRUS
	TRANSFER PRICING
	EU DIRECT TAX
	UNITED KINGDOM
	EU VAT
	UNITED STATES
	HONG KONG
	UPSTREAM OIL & GAS
	EXTENDED ESSAY ON A TAX SPECIALISM OF YOUR CHOICE

For more information on the modules, and to view the syllabi, please visit www.adit.org.uk/syllabus.

Extended essay

In place of one of the option exams, candidates may submit an extended essay consisting of 15,000 to 20,000 words on any aspect of international taxation (subject to approval).

Exams held twice a year

All modules are examined each **June**. The most popular modules are also examined in **December**.

Upon completion of ADIT

Holders of the ADIT qualification are entitled to use the designatory letters “ADIT” after their name, and will receive an ADIT qualification certificate (see page 20), together with an invitation to a CIOT Admission Ceremony.

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’ (see page 24).

ADIT holders who have passed the United Kingdom module will be able to apply for a credit for the Taxation of Major Corporates Advisory exam of the CIOT’s Chartered Tax Adviser (CTA) qualification. The credit validity period will start from the next CTA exam session after the ADIT United Kingdom module was passed and it will be subject to the seven sitting rule. For more information about the CTA qualification, please visit www.tax.org.uk/ctaqualification.

Registration as an ADIT student

ADIT students are welcomed from all parts of the world, and the only pre-condition for registration is the possession of an email address.

New students should aim to be registered by 30 November if they wish to sit an exam the following June (and 31 May if they wish to sit an exam the following December). However, student registration will remain possible up to the end of January for students planning to sit exams in June, and the end of July for students planning to sit December exams. Entry for the exams is a separate procedure.

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; a full refund of the student registration fee will be issued.

In the event that a student's situation changes significantly within a month from the date of application and the student no longer wishes to proceed, a refund can be made minus an administration charge. After this time, the registration fee is non-refundable.

Key dates and deadlines

The following dates apply to the June exam session:

- **31 December 2018** Deadline for students to request additional exam centre
- **31 January 2019** Student registration deadline
- **15 March** Exam entry deadline (entries received after this date are subject to £100 late entry fee)
- **29 March** Deadline for late entries
- **11-13 June** Exams take place
- **22 August** Notification of results via email

The following dates apply to the December exam session:

- **30 June 2019** Deadline for students to request additional exam centre
- **31 July** Student registration deadline
- **16 September** Exam entry deadline (entries received after this date are subject to £100 late entry fee)
- **30 September** Deadline for late entries
- **10-12 December** Exams take place
- **20 February 2020** Notification of results via email

Fees

Student registration fee:	£205
Exam entry fee (per exam)*:	£190
Extended Essay registration fee:	£190

*Exam entries received during the late entry period will be subject to an additional £100 late fee.

Fees are correct at the time of publication, however ADIT fees are subject to annual review and may change over time.

Register today at
www.adit.org.uk/studentregistration

ACADEMIC BOARD

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:

Prof. Philip Baker

University of Oxford

Prof. Diane Ring

Boston College

Prof. Rita de la Feria

University of Leeds

Prof. Luís Eduardo Schoueri

University of São Paulo

Malcolm Gammie

London School of Economics

Dr Partho Shome

Ministry of Finance, Government of India

Prof. Ruth Mason

University of Virginia

Prof. Kees Van Raad

University of Leiden

Prof. Philip Postlewaite

Northwestern University

Jefferson VanderWolk

Squire Patton Boggs

Prof. Zhu Qing 朱青

Renmin University of China 中国人民大学

Prof. Richard Vann

University of Sydney

Academic Board meetings are chaired by:

Jim Robertson

VP Tax Americas, Shell (retired)



120

Over 120 countries represented with ADIT people on every continent



36

Average age is 36 years with many mid-senior to senior level professionals using it as a means of benchmarking their expertise



1,400

Over 1,400 firms and organisations employ ADIT professionals around the world



GLOBAL
CHALLENGING
PRACTICAL
VALUED
RECOGNISED
UNIQUE
UP-TO-DATE
STRUCTURED

*ADIT is an essential qualification for
international tax practitioners.*

Joao Araujo ADIT

Lawyer, Telles de Abreu Advogados
Portugal

EXAM ENTRY AND EXTENDED ESSAY REGISTRATION

Exam entry

It is the responsibility of candidates to enter for ADIT exams. Key dates and deadlines can be found on [page 5](#). Exam entry should be made online via the ADIT website. Manual exam entry forms are available upon request, where students are unable to enter via the website. Employers registering and paying for several employees should contact the Education Team in advance.

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

Exam entries arriving after the deadline cannot be guaranteed, and will be subject to an additional £100 late fee.

Exam centres

To provide flexibility to ADIT exam candidates, ADIT exams can be sat in locations around the world. All exam hosting fees for our most popular exam centres, categorised as **regular exam centres**, are included in the exam entry fee. In addition, candidates may sit exams at a range of **special exam centres**, where an additional hosting fee is to be paid directly to the centre.

Please note that hosting fees may vary 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 exam for which the candidate has registered.

Requests for additional exam centres are considered ahead of each ADIT exam session, and approved subject to a number of factors determined by the CIOT.

A provisional list of exam centres for June 2019 will be published on the website at www.adit.org.uk/examcentres on 31 October 2018, and for December 2019 exams on 30 April 2019. Candidates may request additional special exam centres six months prior to the exams; any new exam centre requests received after the deadlines (found on [page 5](#)) are not permitted as this gives insufficient time for organisation.

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

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



2019 exam dates

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

11 June 2019

Principles of International Taxation

12 June 2019

Jurisdiction modules

- 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
- 2.11 – Brazil

13 June 2019

Thematic modules

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

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

10 December 2019

Principles of International Taxation

11 December 2019

Jurisdiction modules

- 2.03 – Cyprus
- 2.09 – United Kingdom

13 December 2018

Thematic modules

- 3.01 – EU Direct Tax
- 3.02 – EU VAT
- 3.03 – Transfer Pricing

Withdrawal from the exams

The policy regarding ADIT exam withdrawal and deferral, including the fees which may apply, depends on the timing of the application for withdrawal and the reasons for the request.

Free deferral period

Candidates have until 14 days after the exam entry closing date (or 14 days after the late exam entry closing date for candidates who pay the late entry fee) to defer their exam entry to an available session within the following twelve months.

Paid deferral period

Candidates have until 14 days before the first exam of the session to carry forward one half of the entry fee to an available session within the following twelve months,

Candidates who withdraw less than 14 days before the first exam of the session forfeit the full fee.

Cancelling exam entries

Candidates can request to cancel their exam entries and claim a refund up to 14 days after the date they submitted the exam entry, subject to the following cancellation fees:

- £15 per exam – if the exam entry application was received before the exam entry deadline
- £30 per exam – if the exam entry application was received during the late entry period

The applicable cancellation fee will be deducted from the amount refunded.

After 14 days, exam entries can no longer be cancelled and exam entry fees are non-refundable.

If required, candidates may also apply for emergency deferrals.

More information can be found on the website at: www.adit.org.uk/withdrawal

THE ADIT MODULES

Format

ADIT is assessed in a modular format and is awarded when all required modules have been completed. If a candidate passes any of the ADIT modules, the pass will remain valid for the next five years. If the entire qualification is not completed within five years then the candidate may re-register as an ADIT student but will have to resit any modules for which the pass has expired.

To achieve the ADIT qualification, candidates are required to complete three modules: the mandatory Principles of International Taxation exam, and any two modules from the range of optional exam modules (although an extended essay may be completed in place of one of these exams). Further details can be found on [page 17](#).

Candidates may enter to sit exams for up to three modules in a single exam session, or attempt the modules in separate exam sessions, one at a time.

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 exam options within the Jurisdiction and Thematic categories.

Jurisdiction modules are designed to test candidates' detailed knowledge of a tax jurisdiction. Thematic modules are designed to test a detailed knowledge of international tax issues in a specific area of taxation.

Sitting ADIT exams

Each exam taking place during the June 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 using the on-screen exam system, you will need to select this option at the time of your exam entry.

Exams taking place during the December exam session are available as on-screen exams only.

If you wish to sit an on-screen exam, you will need to install the on-screen exam software onto your device in advance, and bring your device to the exam venue on the day of the exam.

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

View the full syllabus at
www.adit.org.uk/syllabus

PRINCIPLES OF INTERNATIONAL TAXATION

3 hours plus 15 minutes reading time

This module 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 exam are eligible to apply for a standalone certificate. Please see [page 20](#) for more information.

The exam 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 exam is offered in the [June](#) and [December](#) exam sessions.



JURISDICTION MODULES

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 optional modules:

2.01 – Australia

This module 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 exam 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 exam is offered in the [June](#) exam session.

2.02 – China

This module 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 exam 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 exam is offered in the [June](#) exam session.

2.03 – Cyprus

This module 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 exam 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 exam is offered in the [June](#) and [December](#) exam sessions.

2.04 – Hong Kong

This module covers the Hong Kong income tax system as it affects individuals and corporations, with particular emphasis on international trading, and includes various special categories of taxpayer, tax administration, double tax relief and tax planning. It also covers Hong Kong stamp duty. Please see the [Syllabus](#) for full details.

The exam 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 exam is offered in the [June](#) exam session.

2.05 – India

This module 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 exam 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 exam is offered in the [June](#) exam session.

2.06 – Ireland

This module 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 exam 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 exam is offered in the [June](#) exam session.

2.07 – Malta

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

The exam 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 exam is offered in the [June](#) exam session.

2.08 – Singapore

This module covers the main tax issues typically encountered by individuals and 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 exam 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 exam is offered in the [June](#) exam session.

2.09 – United Kingdom

This module 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 exam 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 exam is offered in the [June](#) and [December](#) exam sessions.

2.10 – United States

This module covers in detail the federal income tax, with particular emphasis on inbound and outbound 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 exam 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 exam is offered in the [June](#) exam session.

2.11 – Brazil

This module covers the international tax aspects of the Brazilian tax regime, with particular focus on the concept of tax jurisdiction and the territoriality principle, the taxation of individuals, companies and non-residents, tax planning, and Brazil's tax treaty network. Please see the [Syllabus](#) for full details.

The exam 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 exam is offered in the [June](#) exam session.

THEMATIC MODULES

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.

Candidates who pass the thematic exams are eligible to apply for a standalone certificate for the completed optional module. Please see [page 20](#) for more information.

Available in the following optional modules:

3.01 – EU Direct Tax option

This module examines the impact of European Union Law on all aspects of direct taxation for all Member States. The module 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 exam 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 exam is offered in the **June** and **December** exam sessions.

3.02 – EU VAT option

This module examines the European Union Law on Value Added Tax (VAT) which governs the VAT system in all Member States. The module 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 exam 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 exam is offered in the **June** and **December** exam sessions.

3.03 – Transfer Pricing option

This module covers the fundamentals of transfer pricing based on the OECD model. The module 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.

The exam 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 exam is offered in the [June](#) and [December](#) exam sessions.

3.04 – Upstream Oil and Gas option

This module examines the taxation of upstream oil and gas operations in an international context. The module 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 exam 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 exam is offered in the [June](#) exam session.

3.05 – Banking option

This module covers investment banking, capital markets, global markets, asset financing, asset management, private banking and wealth management. There is a requirement to be aware of the Regulatory Framework and the Basel Agreements. The securities markets of France, Germany, Hong Kong (incl. China Connect), Italy, Japan, South Korea, Switzerland, the United Kingdom and the United States will be considered. Knowledge of Luxembourg as a global centre for investment funds is also required. Please see the [Syllabus](#) for full details.

The exam 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 exam is offered in the [June](#) exam session.

EXTENDED ESSAY OPTION

In place of one exam module

Candidates have the option of writing an extended essay (effectively a dissertation or thesis), as an alternative to one Jurisdiction or Thematic exam module. 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 module.

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 a Jurisdiction exam, the topic of the extended essay should relate to some aspect of international tax primarily concerning one or more tax jurisdiction.

If a candidate wishes to submit an extended essay instead of a Thematic exam, the topic of the extended essay should relate to some aspect of international tax as it affects a specific sector, area of taxation, or transnational grouping such as the EU.

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](#).

Find out more at
www.adit.org.uk/extendedessay

FURTHER INFORMATION

Permitted books

Candidates are allowed to use certain texts as reference materials during each ADIT exam. A full list of permitted books for each ADIT exam can be found in the *Syllabus*. Permitted books can also be found on the website at www.adit.org.uk/permitedbooks.

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 are expected to bring original books, bound by the publisher. Self-printed copies are not permitted.

Candidates may underline words and sentences, sideline (to highlight edges of the pages when the book is fully closed), and highlight words and sentences, in the permitted texts.

Candidates are not permitted to annotate, use post-it notes, tag or fold pages in the permitted books.

Candidates are encouraged to use the latest available editions of the permitted texts; however older editions will also be permitted, provided they adhere to the regulations regarding permitted texts. Please note that such editions will not include more recent legislation.

All exams are set assuming the candidate has the most recent edition indicated in the *Syllabus*.

No other written material will be permitted.

Candidates are expected to be aware of the standard of questions set in the ADIT exams.

For queries relating to the permitted text regulations, candidates should contact the Education Team at info@adit.org.uk.

Exam results

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

Exam results publication dates for ADIT exams taking place in 2019 can be found on [page 5](#).

STUDENT RESOURCES

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

Past papers, suggested answers and Examiners' reports for previous ADIT exams 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 exams, research towards an ADIT extended essay, or any other research or professional development:

CIOT Library

The 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 Library webpage at: www.tax.org.uk/members/member-services/library

IBFD Library

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

View the full list at
www.adit.org.uk/studentresources

CERTIFICATES AND AWARDS

Certificates

Upon successful completion of the ADIT exams (or completion of two exams and an extended essay), candidates will receive an ADIT qualification certificate together with an invitation to a CIOT Admission Ceremony.

Modular certificates are also available for candidates who have completed both Principles of International Taxation and any one of the module options. Candidates will need to apply for certificates via the website after they have passed both modules. There is a fee of £50* for the modular certificate. Please visit the [website](#) for more information.

Candidates who have passed either the Principles of International Taxation or any one of the Thematic modules may apply for a standalone certificate recognising achievement of that module only. Candidates will need to apply for certificates via the website after they have passed the module. There is a fee of £50* for each standalone certificate. Please visit the [website](#) for more information.

* The fee for modular and standalone certificates includes courier delivery. Fees are correct at time of publication. ADIT fees are subject to annual review and may change over time.

Medals and prizes

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

- The Heather Self Medal for the best overall performance in Principles of International Taxation.
- The International Fiscal Association prize for the best overall performance in Jurisdiction modules (excluding the United Kingdom module).
- The Raymond Kelly Medal for the best overall performance in the United Kingdom module.
- The Worshipful Company of Tax Advisers Medal for the best overall performance in the Thematic modules (excluding the Transfer Pricing module).
- The Croner-i Prize for the best overall performance in the Transfer Pricing module.
- The Wood Mackenzie Prize for the best overall performance in the Upstream Oil and Gas module.
- The John Avery Jones Extended Essay medal may be awarded to the extended essay candidate who, in the opinion of the Academic Board, achieves the highest standard in any calendar year.



GLOBAL
CHALLENGING
PRACTICAL
VALUED
RECOGNISED
UNIQUE
UP-TO-DATE
STRUCTURED

In pursuing ADIT, I have been able to acquire an understanding of the structure of treaties which enhances my professional expertise. The syllabus includes a strong corporate focus, and has proved highly relevant to my day-to-day work at EDF, whilst the freedom to select a second jurisdiction module enables me to develop my expertise across multiple tax systems

Karen Fisher CTA ADIT
Senior Tax Manager, EDF
United Kingdom

**Recipient of the June 2014
Raymond Kelly Medal**

COURSE PROVIDERS

ADIT-relevant tuition and training is available around the world, via a wide range of academic institutions, commercial training organisations and course providers.

The course providers offer a variety of distance learning, classroom options and revision courses. The courses which they offer can be an ideal way of enhancing your ADIT exam preparation, or simply supplementing your understanding of an international tax topic.

Study options

ADIT courses, training and materials are provided by a range of academic institutions, commercial training organisations and course providers:

- **ADIT specific** – courses specifically designed to prepare students for the ADIT exams
- **Distance learning** – materials and support from a course provider but no classroom attendance required
- **In-House training** – the course provider comes to your organisation
- **Classroom courses** – provided by other professional bodies, commercial tuition providers, and academic institutions, for their purposes, which help in preparing for the ADIT exams
- **Self study** – our detailed syllabuses, recommended reading lists and past papers are supplied online and can be used as a guide to prepare for the examinations

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.

Find your course provider at
www.adit.org.uk/courses



GLOBAL
CHALLENGING
PRACTICAL
VALUED
RECOGNISED
UNIQUE
UP-TO-DATE
STRUCTURED

Coming from an accountancy background, I found that, in pursuing ADIT alongside an LL.M., I was able to benefit from a syllabus that enabled me to study for both qualifications simultaneously, and obtain both academic and professional certification within my chosen international tax subjects.

Cora Cheung ADIT
Senior Relationship Manager, Amicorp
Netherlands

INTERNATIONAL TAX AFFILIATE

Demonstrate your commitment, technical expertise and employability by becoming an International Tax Affiliate of the CIOT upon successful completion of ADIT.

ADIT is the leading qualification of its type for international tax professionals, and it is valued by firms and organisations in industries and sectors across the world. By becoming an Affiliate, you will enjoy a number of benefits, all of which contribute to increasing your global recognition.

Benefits

Professional identity – acquire the status and esteem that comes with affiliation to a premier professional body dedicated to taxation, and receive a bespoke Affiliate certificate recognising your status within the Institute

Demonstrate expertise – join the online Find an Affiliate directory at www.adit.org.uk/findanaffiliate

Recognition in the field – contribute articles to the monthly journal, Tax Adviser, and ADIT Voice digest, or become a virtual member of a CIOT Technical Sub-Committee

Global community – join one of our global branches including Asia-Pacific, Australasia, Europe, Hong Kong, Middle East & North Africa, and North America, as well as the UK branch, giving you access to technical and social activities with like-minded professionals

Resources – receive Tax Adviser (www.taxadvisermagazine.com), ADIT Voice (www.adit.org.uk/aditvoice), and the CCH weekly email news service. Gain access to the Library at King's College in London

Ethics

The CIOT provides a framework of ethical standards and practical guidelines that every Affiliate promotes. CPD/CPE opportunities keep you up-to-date with international tax issues. You will have access to the CIOT's Ethics and Professional Standards framework, including PCRT resources, which can be found online at www.tax.org.uk/professional-standards.

How do I become an Affiliate?

- Register as a student
- Successfully achieve ADIT by completing three modules
- Submit the application form to become an International Tax Affiliate
- Meet the annual CPD requirement for Affiliates

Fees

- Annual subscription fee: **£160**
- First year (if joining on or after 1 July): **£80**

Find out more at
www.adit.org.uk/affiliate



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By successfully completing ADIT I was able to gain the confidence to apply this technical knowledge of important topics affecting my clients. My success, first as an ADIT student and now as an International Tax Affiliate, has not only assisted my self-development, but has helped me to gain significant recognition as an international tax practitioner

Quang Tran-Trung Phan ADIT
Tax Manager, Grant Thornton
Malaysia

**International Tax Affiliate of the
Chartered Institute of Taxation**

CHARTERED INSTITUTE OF TAXATION

About the 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 18,500 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.

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For further information, or if you have a question you would like to discuss, please contact us:

+44 (0)20 7340 0550
education@adit.org.uk
www.adit.org.uk

ADIT is accredited by the Chartered Institute of Taxation. For more information about the CIOT, please visit www.tax.org.uk