

Diploma in Taxation
September 2022



CHARTERED
ACCOUNTANTS
IRELAND



**FROM TAX
MYSTERY TO
TAX MASTERY**

PROGRAMME OVERVIEW

The Diploma in Taxation provides finance and business professionals with an understanding of tax compliance and related accounting for tax issues. Participants gain the skills to compute tax liabilities and tax reliefs, and to prepare tax returns with confidence.

WHAT IS THE DIPLOMA IN TAXATION?

The programme will enable you to deal with the routine tax issues encountered when running any business or handling a client's accounts. On successful completion of this Diploma you will:

- be familiar with the real-world application of Irish tax rules
- have a practical understanding of the tax administration system of the six main taxes with a particular focus on the computation of tax liabilities and reliefs, tax compliance and risk issues for breach of tax law
- be able to prepare relevant forms and returns
- be able to account for tax under Irish GAAP

WHO TAKES THE DIPLOMA?

The course helps professionals from a range of backgrounds to gain a practical understanding of the Irish tax system. It attracts participants from a wide range of sectors and functions, including accountants, sole traders, farmers and business managers. It also serves as an ideal refresher for anyone who wishes to update their tax knowledge.



CONTENT OVERVIEW

The table below shows module release dates and the assessment schedule. Upon release, you will gain access to the course materials and lecture videos for the module in our virtual learning environment, including slides, notes and self-test questions. Participants can log on at any time and from any location to complete their self-study.

Materials for your assessments are also released online; please note the live webinar dates for the assignment support session, which will guide you through the assessment and provide an opportunity for questions and answers.

<div>Module 1</div> <div>Tax Law, Revenue Powers and Interventions</div> <div>5 September</div>	<div>Module 2</div> <div>Essentials of Income Tax</div> <div>5 September</div>	<div>Assignment 1</div> <div></div> <div>Released: 7 October Webinar: 12 October</div> <div>Due: 7 November</div>	
<div>Module 3</div> <div>Fundamentals of Capital Gains Tax (CGT)</div> <div>7 November</div>	<div>Module 4</div> <div>Capital Acquisitions Tax (CAT) and Stamp Duty Compliance</div> <div>7 November</div>	<div>Assignment 2</div> <div></div> <div>Released: 2 December Webinar: 7 December</div> <div>Due: 16 January</div>	
<div>Module 5</div> <div>Principles of Corporation Tax</div> <div>16 January</div>	<div>Module 6</div> <div>Value Added Tax (VAT) Compliance Essentials</div> <div>16 January</div>	<div>Module 7</div> <div>Accounting For Tax</div> <div>16 January</div>	<div>Assignment 3</div> <div></div> <div>Released: 3 March Webinar: 7 March</div> <div>Due: 10 April</div>



HOW YOU STUDY

The Diploma in Taxation is delivered wholly online through a virtual learning environment. Our learning management platform Moodle hosts all of the assessment activities as well as the lecture videos and course materials for each module. These include:

- **Lecture Videos:** all module lectures are made available as pre-recorded videos which can be accessed at any time after the module is released: there are no live sessions that you must attend at a specified time.
- **PowerPoint Slides:** these accompany the pre-recorded lecture videos. The slides also contain a number of 'Test Yourself Questions' designed to aid your learning. These are not graded.
- **Course Manual:** a comprehensive manual is released for each module to includes review points, examples, self-test questions and computational exercises. The manual is designed to guide, explain and test your understanding and tax compliance abilities.
- **Case Studies:** each module is accompanied by two case studies. These are invaluable learning aids as they provide real-life tax scenarios that will help to reinforce your learning and how to apply it in a highly practical way.

Technical questions for the Taxation Lecturing team can be submitted by email at any stage during your studies. Our learning management platform Moodle allows you to network with fellow participants and to share your questions and experiences. Participants consistently tell us that they spend, on average, 10 hours per module and approximately a further 20 hours per assignment.

HOW YOU ARE ASSESSED

Your performance will be evaluated by continuous assessment. You will complete three practical home assignments, reinforcing and confirming your progress. The assignments will test tax computations, tax reliefs, and preparation of tax returns using offline ROS tax returns and tax compliance obligations of a taxpayer, in a case study setting.

Each assignment is supported by a live webinar that will be streamed and recorded using Zoom (a cloudbased app that works on any device.) These webinar sessions will be solely focused on the assignment, providing you with the guidance needed to successfully approach the assessment and an opportunity to participate in a Q&A. Typically, you will have four weeks to complete each assignment.

Participants must achieve 50% or above in each assignment to be eligible for the award of the Diploma. The Pass mark is set at 50% with distinction achieved at 70%.

ACCREDITATIONS AND DESIGNATIONS

Members of Chartered Accountants Ireland will be awarded a Diploma in Taxation from Chartered Accountants Ireland under the '1966 ICAI Charter Amendment Act'. Other participants will be awarded a Diploma in Taxation by our training subsidiary Chartered Accountants Ireland Executive Education DAC.

PROGRESSING TO CHARTERED TAX CONSULTANT (CTC™)

Subject to meeting the other eligibility requirements, participants who successfully complete the Diploma in Taxation can apply to progress their tax education further with the Institute's flagship Chartered Tax Consultant qualification (CTC™). For more information about eligibility and gaining your CTC credential, please contact us or visit charteredaccountants.ie/ctc.

CAN I USE THE COURSE TOWARDS MY CPD HOURS?

This programme offers structured and unstructured CPD with 70 hours of contact time. The exact number of hours that can be claimed as CPD will vary for each individual, depending on time expended and the requirements of their professional body. Additional hours can be claimed for the preparation of each assignment.

ENTRY CRITERIA AND ELIGIBILITY

This programme has been designed to meet the needs of finance and business professionals, and applications are welcomed from:

- members of Chartered Accountants Ireland
- members of other recognised professional bodies including ICAS, ACCA, CIMA, CPA, ICAEW
- holders of a degree at Level 8 on the NFQ, or equivalent qualification or experience in finance, business or other relevant field

Applicants other than members of Chartered Accountants Ireland should provide proof of their membership of another professional body or details showing how their experience or qualifications are relevant. See our website for full details on eligibility or contact us to discuss.

APPLICATIONS AND FEES

	Members of Chartered Accountants Ireland	Other applicants
Programme Fee	€2,525	€2,825

Multiple bookings by a single employer will qualify for a discount of 10% for the second and subsequent booking. If you previously completed a Diploma course with Chartered Accountants Ireland, you qualify for a discount of 10% on the Diploma in Taxation.

DIPLOMA IN TAXATION APPLICATION FORM

Please complete and return to:

Diploma Team, Chartered Accountants House, 47-49 Pearse Street, Dublin 2

Tel: + 353 (01) 637 7211 Email: diplomas@charteredaccountants.ie

Name	
Company/Firm Name	
Email address/Contact number	
Membership body	<input type="checkbox"/> Chartered Accountants Ireland <input type="checkbox"/> Other: (proof of membership will be required)
Chartered Accountants Ireland membership number	
If you wish for your firm to be invoiced, please provide the relevant details: contact name/address/PO number	
FEE PAYMENT	
Members of Chartered Accountants Ireland/ICAS:	€ 2,525
Non-member:	€ 2,825
<input type="checkbox"/> I would like to pay by instalments*	
I enclose a cheque for €	
Or Please charge my Mastercard/Visa Card for €	
Credit card no.	
Expiry date	
Security/CVC code	(last 3 digits of number on reverse of card)
Cardholder signature	
Office use only:	

* The instalment payment option will allow participants to spread the cost of a diploma over four equal payments, with the first payment being charged at registration, and the remaining payments being charged to a debit/Credit card on agreed dates.

Use and protection of your personal information: The Institute will use the information which you have provided in this form to respond to your request or process your transaction and will hold and protect it in accordance with the Institute's privacy statement which explains your rights in relation to your personal data. By submitting, you acknowledge that you have read our privacy statement.

For a full list of terms and conditions, please visit our site: www.charteredaccountants.ie/diplomas

☐ Please tick the box to indicate that you have read our terms and conditions.



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