

PROSPECTUS 2023

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	HONG KONG
	BANKING	INDIA
	BRAZIL	IRELAND
	CHINA	MALTA
	CYPRUS	SINGAPORE
	ENERGY RESOURCES	TRANSFER PRICING
	EU DIRECT TAX	UNITED KINGDOM
	EU VAT	UNITED STATES
	EXTENDED ESSAY ON A TAX SPECIALISM OF YOUR CHOICE	

For more details about each module, visit www.tax.org.uk/adit/module-detail.

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 will receive an **ADIT qualification certificate** (see page 20), together with an invitation to an ADIT Awards Ceremony.

ADIT is a free-standing qualification which will not give the right to membership of the CIOT. However, ADIT holders may apply to become an **International Tax Affiliate of the CIOT** (see page 24) which will entitle them to use the designatory letters "ADIT" after their name.

ADIT holders who have passed the United Kingdom module will be able to apply for a credit for the Taxation of Major Corporates Advanced Technical exam of the CIOT's Chartered Tax Adviser (CTA) qualification.

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 beginning of March for students planning to sit exams in June, and the beginning of September 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 2023 exam session:

- **31 October 2022** Exam entry opens
- **2 March 2023** Student registration deadline
- **16 March** Exam entry deadline (entries received after this date are subject to £100 late entry fee)
- **31 March** Closing date for late entries
- **6-8 June** Exams take place
- **17 August** Notification of results via email

The following dates apply to the December 2023 exam session:

- **28 April** Exam entry opens
- **1 September** Student registration deadline
- **15 September** Exam entry deadline (entries received after this date are subject to £100 late entry fee)
- **29 September** Closing date for late entries
- **12-14 December** Exams take place
- **22 February 2024** Notification of results via email

Fees

Student registration fee:	£235
Exam entry fee (per exam)*:	£215
Extended Essay registration fee:	£215

*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.tax.org.uk/adit/register

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. Rita de la Feria

University of Leeds

Malcolm Gammie

London School of Economics

Prof. Ruth Mason

University of Virginia

Prof. Zhu Qing 朱青

Renmin University of China 中国人民大学

Prof. Diane Ring

Boston College

Prof. Luís Eduardo Schoueri

University of São Paulo

Dr Partho Shome

Ministry of Finance, Government of India

Prof. Kees Van Raad

University of Leiden

Jefferson VanderWolk

Squire Patton Boggs

Prof. Richard Vann

University of Sydney

Academic Board meetings are chaired by:

Jim Robertson

UN Subcommittee on Extractive Industries
Taxation

120

Over 120 countries represented with ADIT people on every continent

35

Average student age is 35 years with many mid- to senior level professionals using it as a way of benchmarking their expertise

1,800

Over 1,600 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 INFORMATION

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.

Online exams

To provide flexibility to ADIT exam candidates, ADIT exams are delivered online and can be sat anywhere in the world.

Sitting online exams, you'll use a purpose-built exam application, Exam4, on your laptop or desktop computer. You will be able to download Exam4 four weeks before your exam, and practice using it with a past ADIT exam paper.

On exam day, you will sit the exam at a location of your choice, such as your home or office.

When you complete your exam entry, we will still ask you to specify where you plan to sit your exams as this will determine your local start time. You will need to select your location from the list of cities on the exam entry form or, if your location is not listed, select 'Other' and email us at education@adit.org to let us know where you plan to sit your exams.

More information about online ADIT exams can be found on the website at: www.tax.org.uk/adit/managing-exams



Exam dates

Exams for the June 2023 session will take place on the following dates:

Tuesday 6 June

Principles of International Taxation

Wednesday 7 June

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

Thursday 8 June

Thematic modules

- 3.01 – EU Direct Tax
- 3.02 – EU VAT
- 3.03 – Transfer Pricing
- 3.04 – Energy Resources
- 3.05 – Banking

Exams for the December 2023 session will take place on the following dates:

Tuesday 12 December

Principles of International Taxation

Wednesday 13 December

Jurisdiction modules

- 2.03 – Cyprus
- 2.09 – United Kingdom

Thursday 14 December

Thematic modules

- 3.01 – EU Direct Tax
- 3.02 – EU VAT
- 3.03 – Transfer Pricing
- 3.04 – Energy Resources

Withdrawal from the exams

The terms of our exam deferral and cancellation policy, including the fees which may apply, depend 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 the next session.

Paid deferral period

Candidates have until 14 days before the exam session begins to carry forward 50% of the paid exam entry fee to their choice of session during the next twelve months.

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

Cancelling exam entries

Candidates can request to cancel their exam entries and claim a refund of the exam entry fee up to 14 days after the date they submitted the exam entry, subject to a £15 admin fee. The £100 late entry fee is not refundable.

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 deferral.

More information about exam withdrawal and deferral can be found on the website at: www.tax.org.uk/adit/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

All ADIT exams are available to sit online via our purpose-built Exam4 application.

The Exam4 app is used by a number of leading universities and institutions across Europe and North America. Used by thousands of students since we introduced it in 2014, it has a proven track record for reliability and student satisfaction: ADIT candidates who have used it say their experience has been very positive.

Candidates can use Exam4 on a wide range of laptop and desktop computers; it does not require the latest technology. Candidates only need to be connected to the internet when launching the exam and when submitting their answers at the end, so a stable internet connection isn't essential.

Full information about online exams can be found on the website at:

www.tax.org.uk/adit/managing-exams

View the full syllabus at
www.tax.org.uk/adit/module-detail

PRINCIPLES OF INTERNATIONAL TAXATION

Exam length: 3 hours 15 minutes

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. See the [Syllabus](#) for full details.

Candidates who pass this exam are eligible to apply for a standalone certificate. More information can be found on [page 20](#).

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

Exam length: 3 hours 15 minutes

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

See the [Syllabus](#) for full details of each module.

Candidates who pass a Jurisdiction exam are eligible to apply for a standalone certificate, while candidates who have passed both a Jurisdiction exam and Principles of International Taxation are eligible to apply for a modular certificate. More information can be found on [page 20](#).

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.

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.

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.

2.03 – Cyprus

This module covers the Cypriot tax system with particular emphasis on Income Tax, Capital Gains Tax and Value Added Tax, double tax treaties, reorganisations and BEPS.

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.

In 2023, this exam is offered in the **June** and **December** exam sessions. After 2023, this exam will only be offered in the **June** exam session.

2.04 – Hong Kong

This module covers Hong Kong income taxes with particular focus on international trading, and includes various taxpayer categories, tax administration, double tax relief and tax planning.

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.

2.05 – 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.

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.

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.

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.

2.08 – 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.

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.

2.09 – 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.

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.

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.

2.11 – 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.

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. The June 2023 exam session will be the final sitting of this exam.

THEMATIC MODULES

Exam length: 3 hours 15 minutes

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.

See the [Syllabus](#) for full details of each module.

Candidates who pass a Thematic exam are eligible to apply for a standalone certificate for the completed optional module. Candidates who have passed both a Thematic exam and Principles of International Taxation are eligible to apply for a modular certificate.

More information about standalone and modular certificates can be found on [page 20](#).

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.

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** 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.

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** 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.

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 – Energy Resources option

This module examines the taxation of energy resources such as oil and gas 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, and carbon pricing.

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** and **December** exam sessions.

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 (including 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.

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.tax.org.uk/adit/extended-essay

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.tax.org.uk/adit/permitted-books

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 ordinarily permitted, and require individual, written dispensation from the CIOT no less than 48 hours before the first exam of the session.

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 permitted to tag or fold pages in the permitted books. However, annotation and the use of post-it notes is not allowed.

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 education@adit.org.

Exam results

Under ordinary circumstances, results will be issued approximately ten weeks 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 2023 can be found on [page 5](#).

STUDENT RESOURCES

Past papers, suggested answers and Examiners' reports for previous ADIT exams can be accessed from the ADIT website at:

www.tax.org.uk/adit/past-papers

All ADIT students are advised to refer to past papers, suggested solutions and candidates' answers 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.

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 visit the Library webpage at:

www.tax.org.uk/library

IBFD Library

The IBFD offer a comprehensive public library service. More information can be found on the IBFD Library website at:

www.ibfd.org/library-services

The IBFD Library also hosts some of the most successful ADIT extended essays as part of its Dissertations and Theses Collection.

View the full list at

www.tax.org.uk/adit/student-resources

CERTIFICATES AND AWARDS

Certificates

After successfully completing the ADIT qualification, candidates will receive an ADIT qualification certificate together with an invitation to an ADIT Awards Ceremony.

Modular certificates are also available for candidates who have completed both Principles of International Taxation **and** any one of the option modules. Candidates will need to apply for certificates via the website after they have passed both modules. There is a fee of £60* for the modular certificate.

Candidates who have passed **either** the Principles of International Taxation **or** any one of the option

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 £60* for each standalone certificate.

* 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.

For more information about modular and standalone certificates, visit:

www.tax.org.uk/adit/certificates

Medals and prizes

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

- The **Heather Self Medal** for the best overall performance in Principles of International Taxation.
- The **Raymond Kelly Medal** for the best overall performance in the United Kingdom module.
- The **Tom O'Shea Prize** for the best overall performance in the EU Direct Tax 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 Energy Resources module.
- The **Worshipful Company of Tax Advisers Prize** for the best overall performance in the remaining Thematic modules.



GLOBAL
CHALLENGING
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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
- **Online or distance learning** – webinars, 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.tax.org.uk/adit/course-providers



GLOBAL
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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 the bespoke Affiliate certificate and badge recognising your status within the CIOT.

Demonstrate expertise – join our online Find an Affiliate directory at:
www.tax.org.uk/adit/find-an-affiliate

Recognition in the field – contribute articles to the monthly journal, *Tax Adviser*, speak at international tax events, or become a virtual member of a CIOT Technical Sub-Committee

Global community – join one of our Champion-led ADIT networks, giving you access to technical and social activities with like-minded professionals in your area

Resources – enjoy discounted entry to our Conferences and free access to ADIT webinars, *Tax Adviser* (www.taxadvisermagazine.com) and the CCH weekly email news service. Gain access to the Library at King's College in London

Ethics and standards

The CIOT provides a Code of Conduct, a framework of ethical and best practice standards that you will promote as an Affiliate. Meanwhile, a range of CPD/CPE opportunities keep you up-to-date with international tax issues.

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

Affiliate subscription fees for 2023 are:

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Quang Tran-Trung Phan ADIT
TP Associate Director, Grant Thornton
Malaysia

**International Tax Affiliate of the
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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 19,000 members have the practising title of 'Chartered Tax Adviser' and the designatory letters 'CTA', to represent the leading tax qualification.

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