



ADIT: THE PREMIER INTERNATIONAL TAXATION QUALIFICATION

ADIT courses offered by Globaltraining

The ADIT examination set by the Chartered Institute of Taxation (CIOT) is broadly recognised in the UK and worldwide as the premier qualification regarding International Taxation. Today, there is a growing community of ADIT students, graduates and affiliates in over 70 countries around the world.

The Advanced Diploma in International Taxation (ADIT), has been developed and supervised by leading international tax practitioners and academics, and it meets the needs of international tax practitioners working in the corporate arena. It is of great importance to note that what sets the ADIT apart from other tax qualifications is the fact that ADIT is a “practical qualification” which is the result of a balanced focus between academic understanding and practical “real life” application.

International tax issues which arise from cross-border transactions are an important part of the work of many tax advisers. However, a key characteristic of many such advisers is that they have a variety of backgrounds and that they have “learned on the job”, probably without obtaining any professional qualifications. ADIT truly identifies you as an international tax specialist and indicates a high level of competence in international taxation. It will “fill in the gaps” in your knowledge of international tax and other jurisdictions. To conclude, ADIT is an inspiring and demanding qualification, but one that will reward you, your

career and your employer, as it provides the opportunity to prove and improve your skills and technical expertise.

The overall standard of the qualification is comparable to the Chartered Tax Adviser (CTA) in the UK. The Institute considers that there are significant benefits in having an internationally recognised qualification.

The Qualification

The ADIT qualification is awarded on the basis of three examination papers, which can be sat on a modular basis, or all at once. There is only one sitting of ADIT each year in June.

- **Paper I** - Principles of international taxation

- **Paper II** - In-depth knowledge of international tax issues for a choice of their primary jurisdiction (current jurisdictions covered: Australia, Hong Kong, Malta, Singapore, UK and USA)

- **Paper III** - An awareness of basic tax issues, particularly in relation to international tax, in at least one secondary jurisdiction (current jurisdictions covered: Australia, China, EC, UK and USA. In addition there is a transfer pricing paper.)

The jurisdictions chosen for Paper II and Paper III must be different. It is possible to substitute a 15,000 - 20,000 word thesis for Paper II or Paper III. Each examination is 3 hours 15 minutes in length (including 15 minutes reading time).

Globaltraining currently offers revision and tuition training aimed at the Paper I and the Transfer Pricing option for Paper III.

Registration with the Institute

Prospective candidates register as students with the Institute by the end of November for the June 2014 examination. This is an open access qualification, thus there is no pre-requirement for registration.

Exam entry with the Institute

Students must also apply to sit the examination (this is a separate and additional process to registering as a student). The deadline for this is the end of February for the June examination.

Permitted texts

You are allowed to take certain publications into the examination
 Paper I: *Volume 1 - Materials on International and EC Tax Law* (Van Raad, Kees)
 Paper III (TP option): *Volume 1 - Material on International and EC Tax Law* (Van Raad, Kees); *OECD Model Tax Convention on Income and on Capital: Condensed Version*; and *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations*

Pass Mark

The pass mark for each paper is 50%

Results

The results are released in August.

For more details visit the **Globaltraining** website at www.globaltraining.org or call 22841548/540 or 25383682



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