

# Advanced Diploma in International Taxation



## The Global Standard in International Taxation



Chartered  
Institute of  
Taxation  
Excellence in Taxation

# PRESENTERS

**Irene Redman**  
**Head of Business Development**  
**Chartered Institute of Taxation**



**Chris Siddle**  
**Head of Exam Training**  
**Tolley Exam Training**



# Chartered Institute of Taxation

- **Leading professional body in the UK for taxation**
- **Membership of CIOT is by examination – 17,000 members and 5,000 students**
- **Awards and administers two qualifications**

## **ADIT**

**Advanced Diploma in  
International Taxation**

**An International Tax Qualification**

## **CTA**

**Chartered Tax Adviser**

**A UK Tax Qualification**

# History of the CIOT

- **Institute of Tax (IoT) was founded in 1930 and was the first body to attempt to draw together those of diverse backgrounds whose work now centred on the increasingly complex world of taxation.**
- **Decided to become a group which included a wide range of different opinions or ideas - comprising lawyers, accountants, civil servants and those employed in industry and commerce**
- **1932 – created the first widely accepted professional qualification in taxation**
- **1965 – passing the examinations becomes a pre-condition of membership**
- **1994 – Granted a Royal Charter and becomes the Chartered Institute of Taxation**

# History of the CIOT

- **Taxation is one of those professions defined by “what you do, rather than who you are”**
- **The Institute beginnings were aimed at creating a specialist elite rather than merely excluding the ineligible.**
- **IoT drew together accountants, lawyers, academics and civil servants as well as those who would simply see themselves as tax professionals distinct from these categories**

# C10T Shield / Coat of Arms



- The Institute motto is: “In Regem Civemque Justitia”, which broadly translates into “Justice between Citizen and State”. The two supporters of owls on either side of the Institute shield signify the wisdom of tax officials and tax advisers respectively – they stand on an even balance to indicate the aim of both sides for justice and impartiality.

# Aims of the Institute

- Maintaining an **educational and ethical framework** of the **highest standard**
- A charity, with an obligation to work for the **public benefit**
- Increasing **understanding** of tax matters
- Setting ongoing practice **requirements** for tax advisers
- **Understanding the needs** of the taxpayers
- **Consultation and representation** with legislators, regulators and administrators

# Partners

- **CIOT is a member of the Confédération Fiscale Européenne (CFE)**
- **Associate of Asia-Oceania Tax Consultants' Association (AOTCA)**
- **Irish Tax Institute and Tax Institute of Australia licensed to use the designations 'Chartered Tax Adviser' and 'CTA' as the first step in developing the CTA brand as an international 'Gold Standard' in tax.**
- **Sister body is the Association of Taxation Technicians (ATT)**

# Benefits of Institute Membership

- **Professional esteem and status**
  - indicates your value, experience and qualifications
  - designatory letters (CTA and ADIT)
- **Voice**
  - access a huge network of taxation professionals across a wide spectrum including professional services, civil service, legal, commerce and industry
  - have a voice in shaping the work and direction of tax professionals
- **Opportunity to influence**
  - Government policy and practice locally, nationally and internationally

# History of ADIT



- 2002 - World Tax Conference – London - Idea
- 2003 - ADIT Launch
- 2004 - First exams and awards
- 2006 - Agreement with ACCA to promote ADIT to their members
- 2010 – Transfer Pricing paper introduced
- 2012 - Strengthening links with overseas tax institutes – Australia and Ireland
- 2013 – Trial run of candidate on-screen assessment
- 2014 – 2<sup>nd</sup> exam sitting in December to be introduced, and potential Oil & Gas paper





**An Academic Board of esteemed international tax academics evaluate the technical content and rigour of the ADIT examinations annually to ensure the highest standard.**

- **John Avery Jones CBE** Judge of the Upper Tribunal (Tax and Chancery Chamber)
- **Philip Baker QC OBE** Institute of Advanced Legal Studies, University of London
- **Malcolm Gammie QC** London School of Economics
- **Kees Van Raad** University of Leiden
- **Jefferson VanderWolk** Ernst & Young, Washington DC
- **Richard Vann** University of Sydney

# WHAT is ADIT?



## Three examinations (or two examinations and a thesis)

### Paper I Principles of International Taxation (Compulsory)

### Paper II Advanced International Taxation (Options available)

- UK
- Hong Kong
- Malta
- India
- Cyprus
- USA
- Singapore
- Australia
- Ireland
- Thesis

### Paper III Principles of Corporate and International Taxation (Options available)

- USA
- China
- EU
- Transfer Pricing

**A student may replace Paper II or Paper III (but not both) with a written thesis of 15,000 to 20,000 words, on an aspect of International Taxation (subject to formal approval)**

# HOW to Study



**Training, Course Provision and Learning Materials are provided by third party professional bodies, commercial training companies or academic institutions.**

*“Studying ADIT and gaining the qualification proves to your employer that you are serious about international tax and about pursuing an international career.”*

## Options

- ADIT Specific Courses
- Distance Learning
- In-house training
- Classroom courses
- Self-Study

**Doris Hurtado-Gonzales | Proctor & Gamble**

Associate Director of Taxes CEEMEA

# WHO are Tolley Exam Training

Advanced Diploma  
in International  
Taxation



- **Part of Reed Elsevier – FTSE 100 global professional information solutions provider in taxation and law**
- **Premier provider of tax training in the UK**
- **CTA, ATT and ADIT**
- **Also post qualification CPD training**
- **Leading publisher of tax materials - Tax Handbooks, Tax Planning**
- **Analysis and guidance for the tax practitioner**



**Training, Course Provision and Learning Materials will be provided by a Joint Venture between Tolley Exam Training and Taxmann.**

## Course Structure

### For Papers I and III in 2014

<b>Introductory Tuition</b>	<b>Webinars from the UK</b>
<b>Revision Courses in Mumbai</b>	<b>May 2014</b>
<b>ADIT Examinations</b>	<b>June 2014</b>

# WHO is ADIT for?



## Do you...

- **Want a professional qualification in International Tax?**
- **Want to complement your post-graduate degree or a domestic professional qualification?**
- **Have a personal desire to increase and gain more confidence in your international tax knowledge and skills?**
- **Need to satisfy CPD, CPE, or CLE needs?**
- **Require a means of benchmarking you or your team's international taxation expertise against a global standard?**



# WHY do ADIT?



- **Portable Qualification** – an internationally recognised qualification by a globally respected awarding body
- **Complementary** – to a domestic qualification or relevant Masters level degree
- **Enhances** – your career, your knowledge and your team’s reputation
- **Flexibility** – study options, global exam centres, multiple exam methods, and the modular structure enable you to maintain your work/life balance

*“In recommending an international tax qualification for our staff to pursue, we concluded that ADIT, with its modular structure that combines international tax skills with experience, was a very good fit for our competency development requirements.”*

**Jim Robertson** | Shell  
VP Americas Tax  
Houston, TX



# FACTS and figures



- **1,700+ Graduates, Affiliates and Students**
- **63% of population outside the UK**
- **94 countries represented – every continent, major market centre, and every business sector**
- **Average age 36 years**

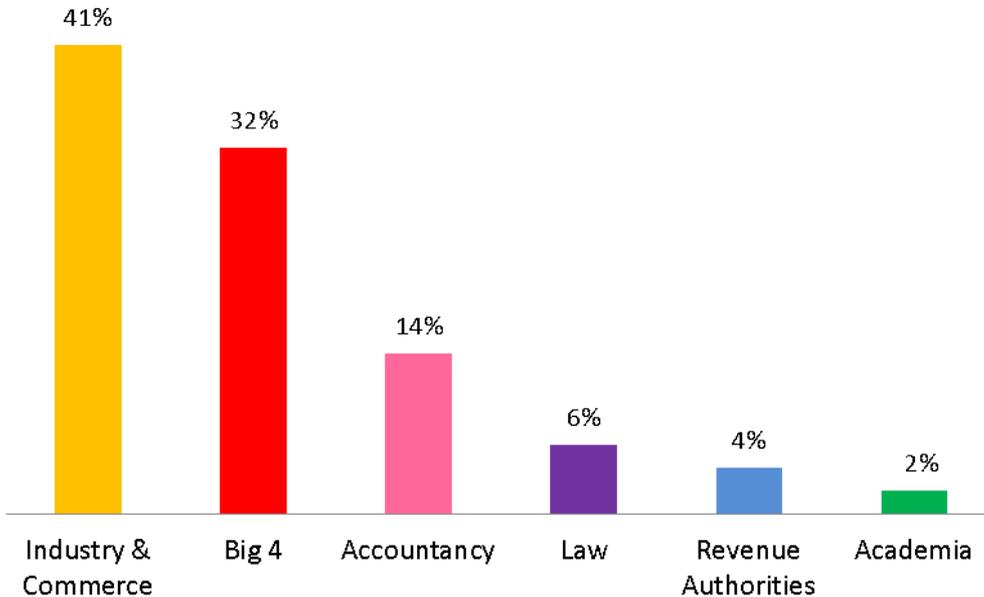


# WHERE are ADITs?

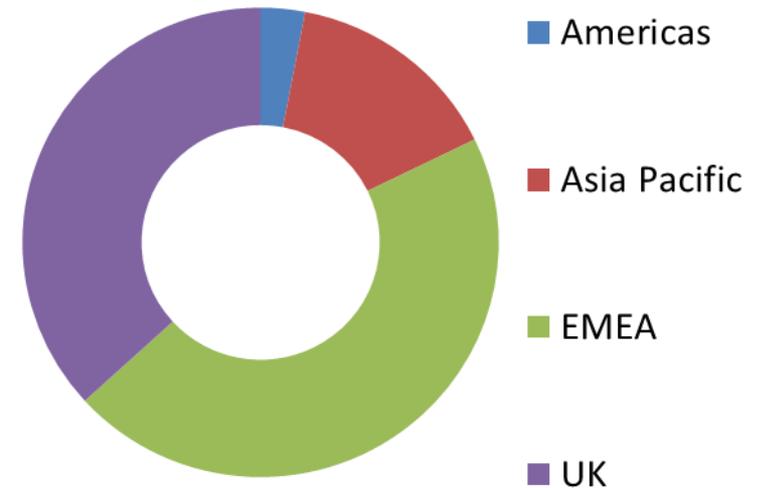


## The ADIT Population

Industry Sector of ADIT Population



Geographical profiles of ADIT Population



# ADIT where do they work?

Advanced Diploma  
in International  
Taxation



THOMSON REUTERS





## **The Heather Self Medal for the highest marks in Paper I – Principles of International Taxation**

**The medal has been jointly awarded to:**

- **Ganesh Rajgopalan of Mumbai, India, who is employed by A.P. Rajagopalan & Co., Chartered Accountants and**
- **Swati Gupta of Mumbai, India, who is employed by Deloitte in Singapore.**





# QUESTIONS?



To register for ADIT online visit:

**[www.adit.org.uk](http://www.adit.org.uk)**

Or visit us at the Conference

