

**Chartered
Institute of
Taxation.**



ADVANCED DIPLOMA IN INTERNATIONAL TAXATION

Take your International Tax Career to next level



BENEFITS OF DOING ADIT

ADIT is a specialized and advanced qualification in international tax, which sets a robust foundation and takes your International tax career to next level.



Expansion of your knowledge - ADIT enables you to acquire specialized knowledge of understanding and interpreting tax treaties especially with BEPS, MLI, OECD Pillar 1 and Pillar 2 project.



Professional identity - Join as International Tax Affiliate post qualification with CIOT, dedicated body for taxation



Practical application - ADIT empowers you with the ability to practically apply the International tax concept to real life situations, complex transactions and cross border scenarios, thereby giving you the edge and command when advising to the clients.



Escalate your career - ADIT is globally recognised and preferred choice of the employers. This global qualification opens up the global opportunities for you, thereby helping you scale your career.

Stand out with your International tax knowledge gained with this global qualification!

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STRUCTURE

<p>Module 1 Compulsory</p>	<p>Module 2 - Jurisdiction Module Optional (Available only in June except UK)</p>	<p>Module 3 - Thematic Module Optional</p>
<p>Choose any 2 papers from the 2 modules</p>		
<p>Principles of International taxation</p>	<ul style="list-style-type: none"> • Australia • India • Ireland • Malta • Singapore • UK • US • Hongkong • China • Brazil • Cyprus 	<ul style="list-style-type: none"> • Banking • EU Direct Tax • EU VAT • Transfer Pricing • Energy, Oil and Gas

Extended Essay Option
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).



Which papers to choose in Module 2 and 3?



Career objective



Area to practise/work



Interest area



Essay vs. Paper?

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EXAM STRUCTURE

EVERY JUNE & DEC

- International tax module - available both in June & Dec
- Jurisdictional Module - only in June (except UK)
- Thematic module - June & December (Except banking)

DETAILED EXAM

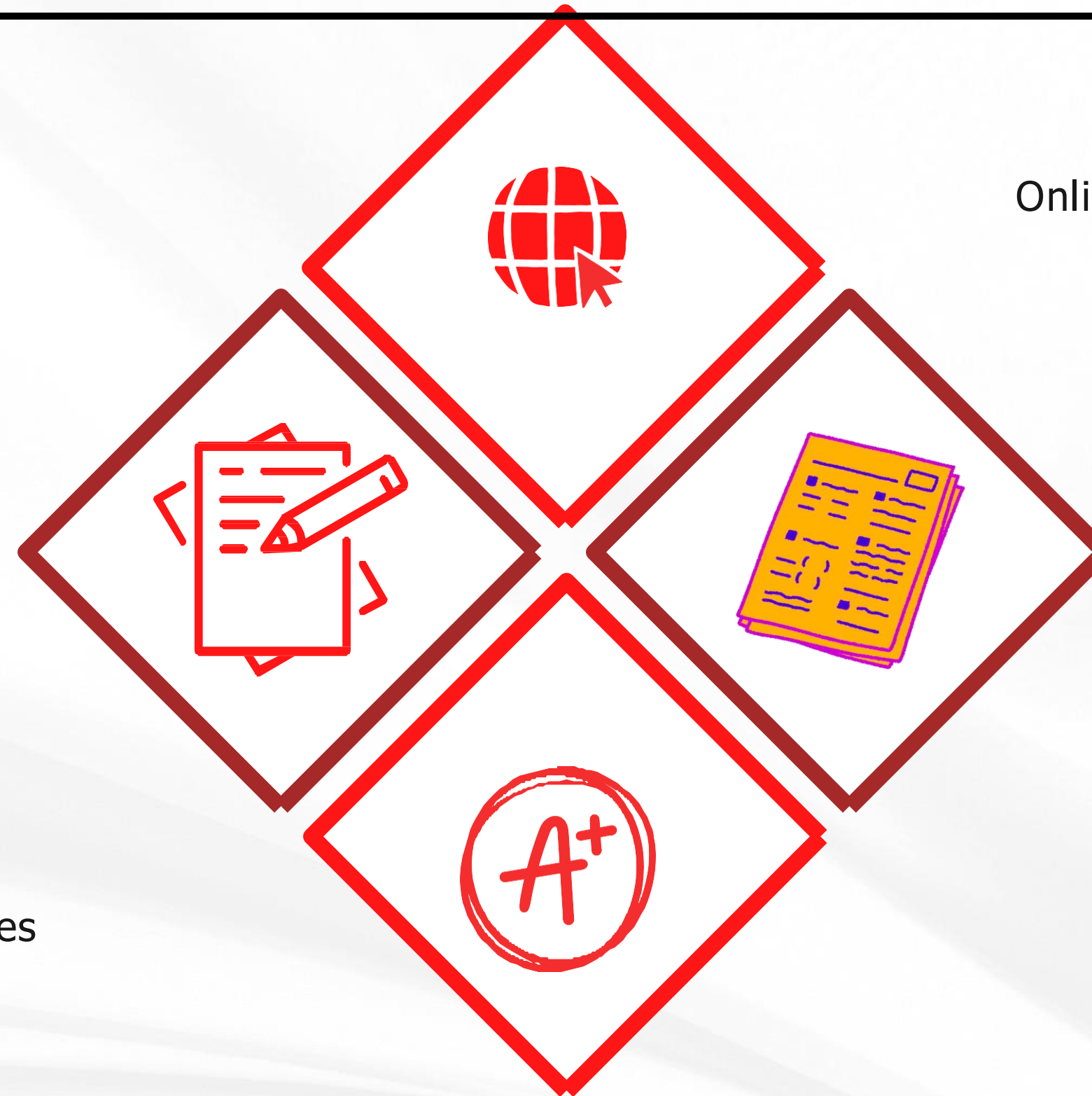
Detailed exam of 3 hrs 15 minutes

ONLINE EXAMS

Online Exams at convenience of home through Exam 4 app

OPEN BOOK PAPER

You can refer permitted text



Passing - 50%

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EXAM STRUCTURE

Principles of International Tax

- Part A - Essay type question (5 questions X 25 Marks)
- Part B - Case Scenarios (2 questions X 25 Marks)
- 4 questions to be attempted (Min 1 question from each part)

Jurisdictional

- Part A - 2 Mandatory questions X 25 marks
- Part B - 2 questions X 20 Marks (Any 1)
- Part C - 4 questions X 15 marks (Any 2)

Thematic

- Part A - 2 Mandatory questions X 25 marks
- Part B - 2 questions X 20 Marks (Any 1)
- Part C - 4 questions X 15 marks (Any 2)

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EXAM DATES

Key dates and deadlines for December 2024 Exams

Student registration
deadline

September 2, 2024

Exam entry deadline

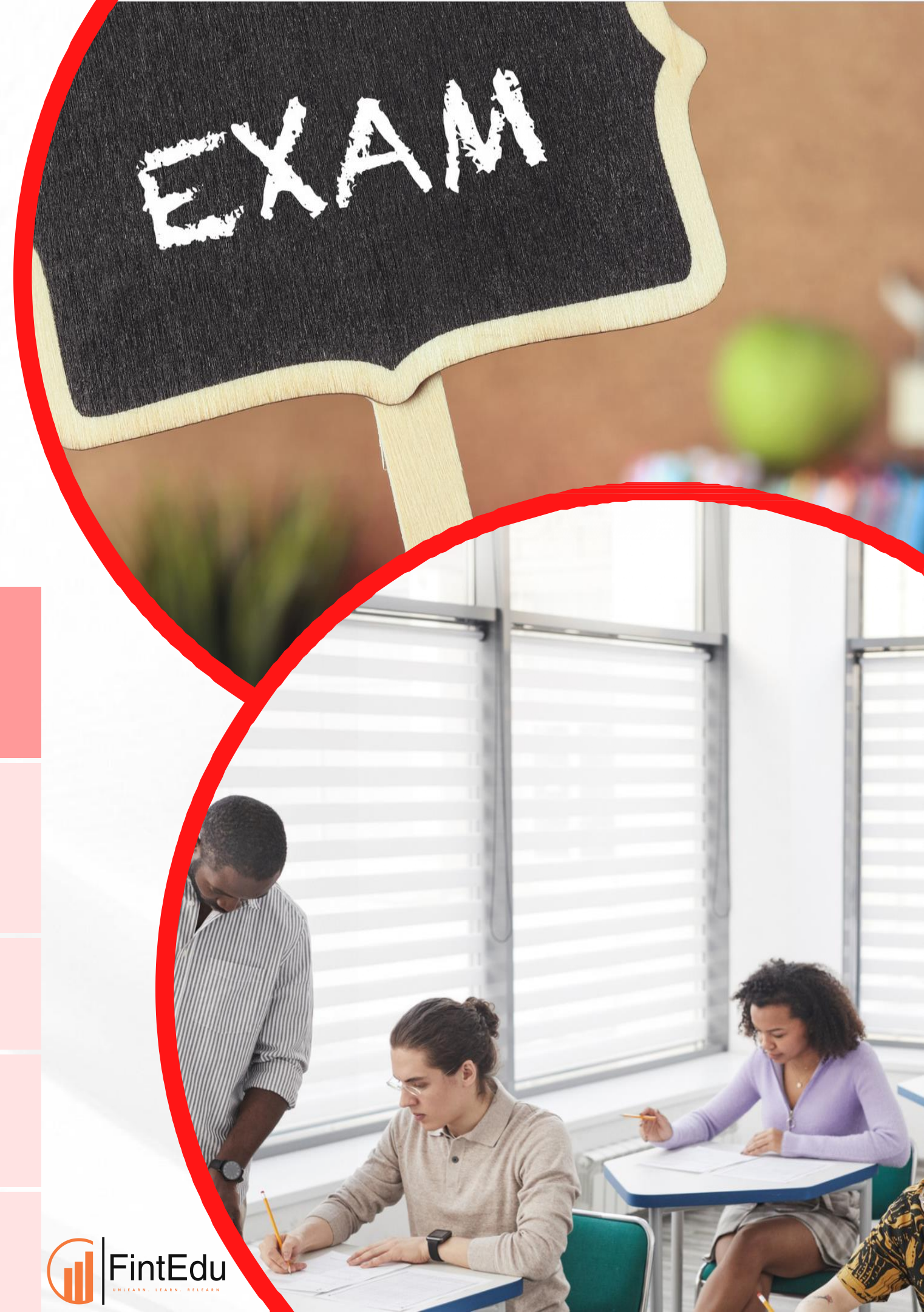
September 26, 2024

Closing date for late
entries

September 30, 2024

Exams

December 10-12, 2024



Principles of International Tax

- OECD Model Convention & Commentaries (Bible)
- UN Model Commentary
- BEPS
- MLI
- OECD Pillar 1 and 2
- OECD profit attribution report
- OECD Harmful tax competition report
- MAP/peer review reports
- Vienna Convention on Law of Treaties

Jurisdiction

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

Transfer Pricing

- OECD & UN TP guidelines
- BEPS Action Plan 8-10, 13
- OECD profit attribution report

ADIT SYLLABUS



ADIT

PERMITTED TEXT

Do you really have time to refer?

Principles of International Tax

- OECD Model Convention & Commentaries
- OECD BEPS Report
- TP guidance on financial transactions
- OECD TP guidelines
- UN Model
- Kees Van Raad - Vol A

Jurisdictional

- Permitted text different for each jurisdiction

Transfer Pricing

- OECD Model Convention & Commentaries
- OECD BEPS Report
- OECD Profit Attribution report
- TP guidance on financial transactions
- OECD TP guidelines
- UN Model
- UN Practical Manual on Transfer Pricing for Developing Countries
- Kees Van Raad - Vol A

ADIT COST



Cost of ADIT

Student registration fee:	£242
Exam entry fee (per exam)*:	£222
Extended Essay registration fee:	£222

*Exam entries received during the late entry period will be subject to an additional £103 late fee. Fees are correct at the time of publication; however ADIT fees are subject to annual review and may change over time



Conceptual Clarity is the key!

- Very wide syllabus - comprising all under 'International Tax'
- Requires detailed study of OECD Model Convention
- Practise, Practise, Practise - Past papers, Question Banks
- Art of writing wins!!
- Being updated with key decisions globally
- Being updated with OECD Reports
- Requires 200+ hours study
- If your concepts are clear, permitted text not required

HOW TO PREPARE



Materials to refer

- Read OECD Model Commentary
- BEPS Report Summary
- Pillar 1 and 2 - Executive summaries
- VCLT interpretation - Article 31-33
- UN Model Commentary - Article 12A, 12B
- OECD & UN TP guidelines
- OECD Profit Attribution Report
- Harmful tax competition report
- Knowledge of Peer review reports of OECD
- TP guidance on financial transactions

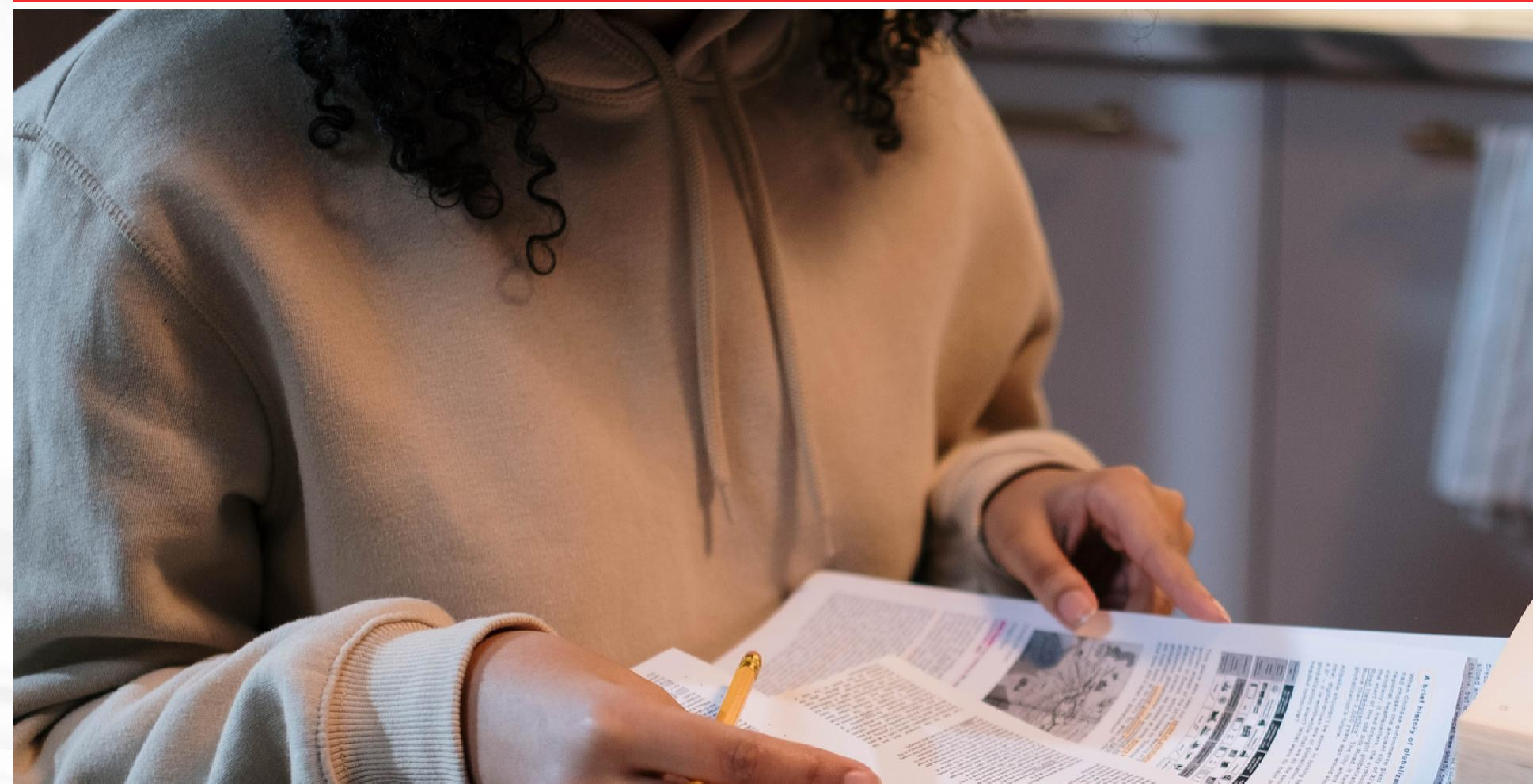
HOW TO PREPARE?



How you approach decides the exams

- Do not waste time looking for answers in permitted text - remember if you are conceptually clear, you know all!!!!
- Pointers and point wise answers
- Frame answers before you attempt
- Quote through OECD Model Commentary
- There is no right or wrong - it's your approach to questions
- You may never know all, so pick best

HOW TO APPROACH EXAMS



HOW WE CAN HELP YOU?

You take ADIT, but its our responsibility to get you cleared



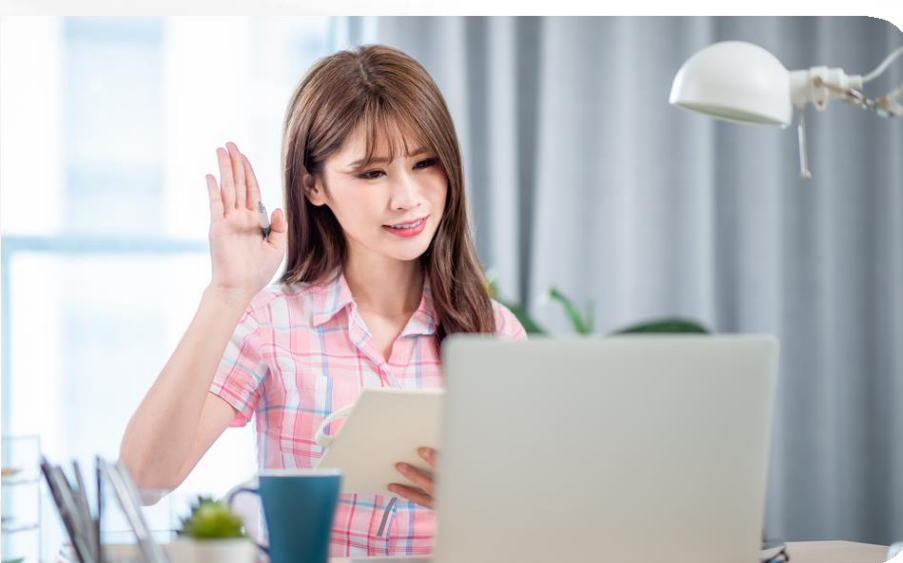
Comprehensive training for principles of international tax and transfer pricing module

- 75 hours of training in International tax
- 50 hours on TP



Practise with mock papers & question banks

- Weekly question bank solving in live classes



Hybrid structure with blend of recorded and live sessions

- Practical understanding of treaties with case study and examples
- Focus on exam presentation



Flexible study with on the go recorded classes

- You can watch the classes at your convenience without any restriction on views.
- Available till you give exam

Stand out with your International tax knowledge gained with this global qualification!





DO REACH OUT!

VISIT US



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