

THE INSTITUTE OF INDIRECT TAXATION

EXEMPTION FROM ASSOCIATE EXAMINATION PAPERS

ICAEW

Those who have completed the ICAEW examinations will be exempt from:

1. Paper I [Legal, Business and Ethics] and
2. Paper IV [Stamp Taxes, Direct Taxes and Interaction of all Taxes].

They will need to take:

1. Paper II [VAT] and
2. Paper III [Other Indirect Taxes]

ICAS

Those who have completed the ICAS examinations will be exempt from:

1. Papers I [Legal, Business and Ethics] and
2. Paper IV [Stamp Taxes, Direct Taxes and Interaction of all Taxes].

They will need to take:

1. Paper II [VAT] and
2. Paper III [Other Indirect Taxes]

CIOT

Those who are members of the Chartered Institute of Taxation and have passed its Indirect Taxes Route examination will be exempt from:

1. Paper II VAT Route [VAT]

They will need to take:

1. Paper I [Legal, Business and Ethics]
2. Paper III [Other Indirect Taxes] and
3. Paper IV [Stamp Taxes, Direct Taxes and Interaction of all Taxes]

ACCA

Those who have completed the ACCA examinations will be exempt from:

1. Paper I [Legal, Business and Ethics] and
2. Paper IV [Stamp Taxes, Direct Taxes and Interaction of all Taxes].

They will need to take:

1. Paper II [VAT] and
2. Paper III [Other Indirect Taxes]

HM Revenue & Customs

Those who have passed HMRC VAT Legal and Technical Training examination may be exempt from:

1. Paper II VAT Route [VAT].

They will need to take:

1. Paper I [Legal, Business and Ethics]
2. Paper III [Other Indirect Taxes]
3. Paper IV [Stamp Taxes, Direct Taxes and Interaction of all Taxes]

To be eligible to apply for exemption there must be no more than six months between you passing VLTT paper 2 and paper 3. Your VLTT qualification will be valid for three years (the three years starting from the date you passed VLTT paper 3). After this period you will be required to show evidence of CPD to be eligible to apply for exemption.

You are required to apply for exemption at the same time you register to become a student.

Full details of the examination syllabus can be found at the website www.theiit.org.uk

Enquiries to education@theiit.org.uk