

## **THE INSTITUTE OF INDIRECT TAXATION ASSOCIATE EXAMINATION THE MODULAR SYSTEM**

The Institute is aware that almost all its students are working full-time and, therefore, having to juggle professional commitments with personal and family priorities and that studying for and sitting the Associate examination can be a particular challenge for carers and those with childcare responsibilities.

As the Institute is dedicated to encouraging the most able people to further their career in the profession, with effect from 2008 it changed the format of its Associate examination to a modular one. It sees this as providing candidates more opportunity to fit study and examinations into their busy lives.

The modular format of the examination will not affect the high standards of the examination which continue to be as rigorous as ever with no compromise whatsoever to the professional standards a candidate needs to attain for success.

### **Timing of Four Modules**

Module I	February - April
Module II	May - July
Module III	August - October
Module IV	November – January

### **Timing of Modular Examinations**

Each modular examination will follow almost immediately after the end of the training period. For example:

Module I	at end of April/early May
Module II	at end of July/early August
Module III	at end of October/early November
Module IV	at end of January/early February

### **Study Period**

In each registration period students will have a minimum of one year and a maximum of two years to sit all 4 modules. This will provide two opportunities to take and pass each module. If, at the end of the a two year period there are some papers that have either not been taken, or have not been passed, the student may, at the Institutes discretion register for another two years and resit all the papers with the exception of those that once passed provide permanent exemption – see below

The following is an example of how this works for a student registering on 1 February 2012.

They will be able to sit Module 1 examination in April 2012 and 2013

They will be able to sit Module II examination in July 2012 and 2013

They will be able to sit Module III examination in October 2012 and 2013

They will be able to sit Module IV examination in January 2013 and 2014

Any claims by students for extenuating circumstances to be taken into account to extend this two year period will be considered on their own merits.

### **Permanent Exemptions**

#### **Papers I, III and IV**

Once a candidate has passed Papers I, III and IV this will give permanent exemption for two consecutive registration periods, ie. a maximum of 4 consecutive years.

#### **Paper II**

Once a candidate has passed Paper II this will also give permanent exemption for the same period as outlined above provided that candidates are able to show evidence of CPD having being maintained.

### **Pass Mark for each Paper**

Each paper will carry a maximum mark of 100 and the pass mark will be 50

### **Registering as a student**

Students will be required to be registered with the Institute 3 months before the date of the first modular examination they intended to sit.

For example:

<u>Paper</u>	<u>Register as Student</u>	<u>First opportunity to sit the exam paper</u>
I	1 February 2012	end April/early May 2012
II	1 May 2012	end July/early August 2012
III	1 August 2012	end October/early November 2012
IV	1 November 2012	end January/early February 2013

A student's registration period will be for two years.

ie - Register 1<sup>st</sup> February 2012 and the two year period ends 31<sup>st</sup> January 2014

### **Examination Registration Timetable**

Students will receive an invoice eight weeks before the date they had indicated they would be sitting each examination paper and payment would be required a minimum of four weeks before the date of the sitting. After this time these fees would be non-refundable.

It will be a student's responsibility to ensure that payment is made by the due date and failure to do so could result in them being ineligible to sit the examination. Registration documents will be issued three weeks before the date of the examination.

If for any reason having paid their exam registration fee a student needed to defer sitting a paper and could show extenuating circumstances for so doing the Institute, at its discretion, may retain the fee and allow it to be used for the one remaining sitting in that two year period. Whilst it is not possible to offer any guarantees we

shall try our best to give students the opportunity to change the date of their sitting if circumstances dictate they need to do so.

The practice of offering exemptions from individual papers to members of some other professional bodies continues. The current fee for exemption is £45 + VAT. Students are required to apply for exemption when they register as a student.

**Retake policy under modularisation**

If a student does not pass the papers they are required to sit in their first two year period of registration they are able to register for one further two year period providing two opportunities to retake each paper. After that re-registration would be at the Institute's discretion.

**How long a student can renew a student registration without sitting any module**

After the first registration period (2 years) a student may, at the Institute's discretion, renew for a further period of two years i.e a maximum period on the student register of 4 years without sitting at least one modular examination. After that they must come off the register for a period of one year. Following this time they will be permitted to register as a new student.

**Anyone who has any questions or would like to speak to someone at the Institute about the modular system should contact the Institute on 01883 730658 or email [education@theiit.org.uk](mailto:education@theiit.org.uk)**