



Structured Education Program

FoundationTax / **Applied**Tax / **Advanced**Tax

Essential tax education for all tax professionals



A message from the Taxation Institute of Australia's CEO



“courses are created
and presented by
leading practitioners”

An employer's access to superior tax education for their tax team can mean the difference between a good or great business.

The Taxation Institute has responded to the growing demand for increased skills of the profession by creating three highly practical courses which deliver immediate workplace application.

FoundationTax: The essential course for all graduate accountants and lawyers, cadets and bookkeepers. Modules focus on developing skills required to complete common tax compliance tasks such as applying relevant tax legislation through to completing PAYG and BAS statements.

AppliedTax: Perfect for candidates who have two years experience in the profession, this course will provide the practical skills required to manage complex tax affairs and planning issues.

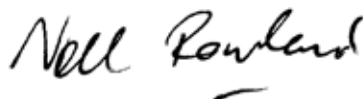
AdvancedTax: Developed for the tax professional with five years relevant experience, this course immerses candidates in real-life work scenarios via a unique case study approach. Candidates prepare and present “client advice” by researching and analysing a problem scenario.

All courses are created and presented by leading practitioners making them highly relevant to the current needs of the profession.

This brochure will allow you to plan your 2009 education requirements and will provide you with important information regarding all Structured Education Program courses.

We look forward to assisting you with your future training needs.

Yours sincerely,



Noel Rowland
CEO Taxation Institute of Australia

PRACTICAL

RECOGNISED

PROVEN

ESSENTIAL

Supporters

Proudly supported by:



Program overview

“developed to enhance the performance of tax professionals through practical training”

The Structured Education Program has been developed to enhance the performance of tax professionals through practical training. Consisting of three courses, the program caters for those entering the profession through to candidates with five years plus experience.

Foundation Tax

The introductory tax compliance course for graduate accountants and lawyers, cadets and bookkeepers.

Applied Tax

The intermediate course covering complex tax affairs and planning issues for the tax professional with two years experience.

Advanced Tax

The highest level tax education focusing on planning and advisory skills for practitioners with five years experience.

Benefits to employers:

- Increase staff productivity
- Develop and test staff skills
- Outsourced training saves valuable billing hours
- Create greater employee satisfaction
- Attract and retain quality staff.

Benefits to candidates:

- Increase workplace confidence
- Career progression
- Study modes to suit individual needs
- Learn from experienced practitioners
- Extend professional credibility
- Access to Course Convenors who monitor legislative changes, update materials and offer candidates support for the duration of the course.

What makes the Taxation Institute’s program different?

Experience and knowledge

Since 1943, the Taxation Institute of Australia has been providing the tax profession with superior education, information products and advocacy. The Taxation Institute’s unique position of being able to draw on leading practitioners’ knowledge and skills has ensured the courses set the standard for quality tax education.

The program is governed by two boards to ensure that the highest standards are adhered to:

Education Advisory Board (Advisory Board)

The Advisory Board provides guidance on the current training and education needs of the tax profession.

Education, Examinations and Quality Assurance Board (Examinations Board)

The focus of the Examinations Board is to provide academic governance assuring the technical quality and best practice in assessment thereby guaranteeing high quality graduates.

Education with a business outcome

With each course presented by leading tax practitioners, graduates are able to pass on the most relevant and valuable knowledge to clients.



Practical and recognised

As the courses have developed, recognition and accreditation has been conferred by other education providers attesting to their high quality and practical focus. The recognition has been provided through exemptions, advanced standing and accreditation from various providers.

Course	Exemption / Accreditation / Recognition	Taxation Institute membership recognition
FoundationTax	One (elective) subject exemption in Bachelor of Taxation at the Australian School of Taxation (Atax) at the University of New South Wales	Affiliate Member
AppliedTax	<ol style="list-style-type: none"> 1) Exemption for the Chartered Accountants (CA) Program Tax Module with the Institute of Chartered Accountants in Australia 2) Exemption for the CPA Australia Education Program's Tax Segment 3) Six units of credit for one of the following postgraduate taxation programs offered by Atax: <ul style="list-style-type: none"> - Graduate Diploma in Advanced Taxation, or - Master of Taxation, or - Master of International Taxation 	Associate Member
AdvancedTax	Advanced Tax is fast becoming recognised as the premier qualification for tax advisors and is recognised for its practical nature by both employers and graduates	Fellow Member

“knowledge and skills which candidates develop will directly benefit individuals and organisations”

On 2 July 2007, the Tax Agents' Boards¹ in Victoria, Queensland, South Australia, Tasmania and Western Australia provided the following statement with respect to Foundation Tax and Applied Tax. The Boards advised that:

- the Foundation Tax course followed by the Applied Tax course would be an acceptable course of study in Australian income tax law
- the Applied Tax course by and of itself would also be an acceptable course of study in Australian income tax law.

Cost effective

The Taxation Institute prides itself on providing value for money for all its product and services. The knowledge and skills which candidates develop will directly benefit individuals and organisations in the short and long term.

¹Correct at the time of publication. There is a proposal to replace the State-based Tax Agents' Boards with the national Tax Practitioners Board (revised exposure draft Tax Agent Services Bill 2008).

Foundation Tax

Increase confidence, productivity and career opportunities

“each module has activities that equip candidates new to tax with specific terminology, with reference to the websites and templates used in tax practice”

About Foundation Tax

The Foundation Tax course provides practical, hands-on tax training for graduate accountants and lawyers, cadets and bookkeepers.

Modules focus on developing skills required to complete common tax compliance tasks such as:

- Applying relevant tax legislation
- Completing PAYG and BAS statements
- Understanding tax consequences of business structures
- Calculating FBT, CGT and GST.

2009/2010 study periods

Foundation Tax	Study Period 1	Study Period 2	Study Period 3
Enrolments close	10 March 2009	16 June 2009	3 November 2009
Course duration (16-18 weeks)	10 March 2009 – 7 July 2009	16 June 2009 – 6 October 2009	3 November 2009 – 9 March 2010
Online checkpoint tests	Throughout the course		
Exam	7 July 2009	6 October 2009	9 March 2010

Delivery modes

- Fortnightly face-to-face or monthly intensive lectures in mainland capital cities
- Distance delivery – self-study, supported by monthly teleconferences
- In-company – customised courses available through consultation

Course structure

Candidates attend 21 hours of face-to-face lectures and accrue a total of 30 structured CPD hours on completion of the course.

Assessment

The course is assessed in three ways:

- An exam with a weighting of 50% (open book and two hours in duration)
- Eight online tests with a weighting of 40%
- Attendance and participation – 10%.

For each module candidates complete eight online checkpoint tests consisting of 10 questions each which are designed to reinforce key concepts and test recall of facts.

FREE Taxation Institute of Australia membership benefits

Enrolment in Foundation Tax includes full Affiliate Member benefits of the Taxation Institute for the duration of the course and until the end of the quarter after the course conclusion.

Member benefits include:

- Taxation Institute of Australia journal
- Free TaxLine research services
- TaxVine e-newsletter
- CPD event discounts
- Information product discounts.

Foundation Tax benefits

The Foundation Tax course will greatly benefit both individuals and employers by:

- Boosting workplace productivity and confidence
- Reducing in-house training time and fees
- Providing greater employee satisfaction
- Giving the ability to delegate tasks and manage risk
- Generating a greater understanding of tax issues affecting clients.

For the duration of the course candidates will receive online access to the following publications from our Business Alliance Partners*:

- Australian Tax Handbook 2009, Thomson Reuters
- CCH Online Australian Master Tax Guide, CCH Australia Limited.

All Foundation Tax graduates are eligible to apply for full membership at Affiliate level upon successful completion of the course.

*Benefits and Business Alliance Partners are subject to change without notice.



Workplace applications

The course content has been designed to involve the candidates' supervisors and employers. Each module has activities that equip candidates new to tax with specific terminology, websites and templates used in tax practice. Although not assessed, this component is integral to increasing confidence in the workplace.

Exemptions

Candidates who successfully complete Foundation Tax will gain one (elective) subject exemption in the Bachelor of Taxation at the Australian School of Taxation (Atax) at the University of New South Wales.

Content of modules

Introduction to the Australian Tax System (pre-reading materials)

Foundation Tax Legislation Roadmap; The Australian Tax System; Who is a Taxpayer?; TFN and ABN; Tax Returns; BAS; PAYG; Assessable Income; Income versus Capital; Derivation of Income – Accounting for Income Tax; Ordinary Income; Statutory Income; Capital Gains; Exemptions/Reductions of Capital Gains; Dividends; Income which is not Assessable; Employment versus Business Activity; Deductions; Deductibility of Expenses; Other Negative Limbs; Specific Deductions; Substantiation; Employment Expenses; Motor Vehicle Claim Methods; Business Expenses; Deductions for Capital Expenditure; Tax Offsets.

Individuals

Income Tax Rates; Medicare Levy/ Surcharge; Higher Education Loan Schemes; Reportable Fringe Benefits; Self-Assessment System; Work-Related Deductions; Calculations of Taxable Income and Tax Payable/Refund.

Businesses

What makes a Business?; Derivation of Income; Cash versus Accruals; Trading Stock; Bad Debts; Small Business Entities; Personal Services Income; Non-commercial Losses; Deductions; Primary Production.

Structures

Sole Trader; Partnerships; Trusts; Companies; Superannuation Funds.

Loans

Deductibility of Interest; Asset Purchases; Leases; Hire Purchases; Borrowing Costs; Division 7A Debt/Equity Rules.

Goods and Services Tax (GST)

Taxable Supplies; Registrations; Non-taxable Supplies; Tax Invoices; Accounting for GST; Cash versus Accruals; Business Activity Statements; Mechanics of Accounting for GST; Cash Flow Issues.

Capital Gains Tax (CGT)

When will a Capital Gain or Loss arise?; Calculating Capital Gains/ Losses; Main Residence Exemption; Small Business Concessions and Rollover Relief; Personal Use Assets and Collectables.

Fringe Benefits Tax (FBT)

Types of Benefits; Exemptions; Employee Contributions; Otherwise Deductible Rule; Car Fringe Benefits; Other Common Types of Fringe Benefits; FBT and GST; State Taxes (relevant to each state).

Foundation Tax course fee: **\$1320** (inc GST)

“solid educational grounding for our graduates”

“Foundation Tax provides a solid educational grounding for our graduates. It instils confidence in our new recruits, reinforces their skill set and helps them to be smarter professionals.”



Eugene Berkovic FTIA
Director, GMK Centric

AppliedTax

Define leadership and commercial skills

“great grounding for staff seeking to further their careers in the taxation industry”

About Applied Tax

The Applied Tax course provides essential practical skills to manage complex tax affairs and planning issues. On successful completion candidates will be able to confidently:

- Manage complex affairs relating to business returns
- Apply legislation and procedures for tax compliance
- Prepare papers for tax planning issues
- Understand the fundamentals of international tax matters
- Distinguish between accounting and tax treatment of receipts/income and expenses/deductions.

2009 study periods

AppliedTax	Study Period 1	Study Period 2
Enrolments close	27 January 2009	16 June 2009
Course duration (22 weeks)	27 January 2009 – 2 June 2009	16 June 2009 – 20 October 2009
Assignment	31 March 2009	18 August 2009
Exam	2 June 2009	20 October 2009

Course structure

Candidates accrue a total of 30 CPD hours by the end of the course and attend 7 x 3-hour face-to-face lectures and 1 full-day workshop.

Delivery modes

- Fortnightly face-to-face or monthly intensive lectures in mainland capital cities
- Distance delivery – self-study, supported by monthly teleconferences
- In-company – customised courses are available through consultation

Assessment

The course is assessed in three ways:

- Mid-course assignment (2,500–3,000 words) with a weighting of 40% and a pass mark of 70%. Candidates respond to a practical client scenario and generate a compliant solution to business needs based on a set of client facts;
- Final exam with a weighting of 50% (open book and three hours in duration) with a 50% pass mark;
- Attendance and participation – 10%.

Throughout the course, candidates have access to online checkpoint tests designed to prepare them for their lectures or tutorials.

For the duration of the course Applied Tax candidates will receive online access to the following publications from our Business Alliance Partners*:

- Thomson Tax Q & A, Thomson Reuters

- CCH Master Guide Tax Solution Finder, CCH Australia Limited.

All Applied Tax graduates are eligible to apply for full membership at Associate level upon successful completion of the course.

Applied Tax benefits

- Increase productivity and client service
- Identify problem areas and client opportunities more efficiently
- Expand service offerings to client base
- Ensure the highest standard of work
- Effectively manage the client's tax affairs

Exemptions[^]

Applied Tax graduates will receive an exemption for the Chartered Accountant's (CA) Program Tax Module.

Graduates will receive six units of credit for one of the following postgraduate taxation programs offered by UNSW School of Tax (Atax):

- Graduate Diploma in Advanced Taxation
- Master of Taxation
- Master of International Taxation.

CPA Australia will recognise graduates as exempt from undertaking the Taxation Segment, an elective segment of the CPA Australia Program.

*Benefits and Business Alliance Partners are subject to change without notice.

[^]Conditions may apply. Please refer to these providers as necessary.



Content of modules

Ethics (pre-reading materials)

The Importance of Ethical Conduct; Defining Ethics; Public and Private Ethics; Comparing Law and Ethics; Ethical Reasoning; Application of the Virtue Ethics Model; Business and Ethics; Professional Ethics.

Capital Gains Tax (CGT) Fundamentals

Cost Base; CGT Events; Capital Gains Concessions and Rollovers; CGT Rollovers; Demerger Relief; Small Business CGT Concessions.

Corporate Tax Fundamentals (Two Parts)

Part A: Definition of a Company; Dealing with Interests in Companies; Taxation of Companies; Payment of Company Tax.

Part B: Taxation of Distributions from Companies; Introduction to Tax Consolidation.

Goods and Services Tax (GST)

GST Fundamentals; Exports and Imports; Financial Supplies; GST Groups; Interaction with Income and FBT; Non-profit Bodies; Real Property; Sale of a Business.

Superannuation

Contributions to Superannuation Funds; Superannuation Guarantee and Compulsory Employer Contributions; Voluntary Contributions; Other Contributions; Splitting Contributions; Taxation of Superannuation Funds; Taxation of Payments for Superannuation Funds; Regulation of Superannuation Funds.

Fringe Benefits Tax (FBT)

Overview of FBT; Exclusions from the Definition of Fringe Benefit; The Interaction of Income Tax, GST and FBT; Calculation of FBT Payable; Reportable Fringe Benefits; Fringe Benefits: Categories; Taxable Values and Record Keeping; Division 2 – 12; Documentation; Special Employers; Key 2009 FBT Data; State Taxes.

International Tax Fundamentals

Residence; Source; Exemptions; Tax Treaties; Withholding Tax; Dividend Withholding Tax; Interest Withholding Tax; Thin Capitalisation; Transfer Pricing; Foreign Tax Credit; Foreign Tax; Calculation of Foreign Tax Credit; Attribution Systems (CFCs, Transferor and FIFs).

Tax Strategies: Entities and Structures; Losses and Other Liabilities; Year End

Entities and Structures (seven case studies): Landscaping; Married Couple: Sole Trader and Professional Services; Partnership Covering Businesses in Cattle Grazing, Commercial Properties, Liquor Store and Fencing; High-risk Businesses; Sports Advisory and Memorabilia; Exploration Venture.

Losses and Other Liabilities (four case studies): Trust losses; Losses and Non-commercial Business Activities; Losses in a Tax Consolidated Group; Other Liabilities.

Year end (four case studies): Typical Year-end Issues; SBE Taxpayer; Private Company Loans; Primary Production.

Applied Tax course fee: **\$1760** (inc GST)

“provides essential practical skills to manage complex tax affairs and planning issues”

“Applied Tax and Foundation Tax provide a great grounding for staff seeking to further their careers in the taxation industry. We’ve found our new staff, and in particular international secondees, have significantly benefited from this course and have taken a giant leap forward in being able to assist with advising our firm’s clients. Applied Tax provides a good return on the investment in our staff!”



Scott Treatt FTIA
Director – Taxation,
Grant Thornton, Sydney

AdvancedTax

Accelerate your professional status

About Advanced Tax

The Advanced Tax course is like no other course. It benefits candidates by immersing them in real-life problem-solving situations via a case study approach and then rigorously assesses them on the skills developed during the course.

If it is high-level planning and advisory skills that you are looking for and if you have five years or more experience in the profession, then Advanced Tax is the next step in your career development.

Upon completion graduates will confidently:

- Appraise client tax risk profiles when assessing the tax implications of transactions;
- Provide advice to corporate clients on the full range of regulatory, legal, commercial, disclosure, public reporting requirements, board and governance issues;
- Advise high-net-worth individual clients, partnerships, trusts, superannuation funds, and business and company tax clients on a range of complex tax-effective structuring and planning.

2009 study periods

AdvancedTax	Study Period 1	Study Period 2	Intensive/Residential (Sydney or Melbourne)
Enrolments close	24 February 2009	21 July 2009	21 July 2009
Course duration (21 weeks)	24 February 2009 – 17 July 2009	21 July 2009 – 11 December 2009	30 October 2009 – 1 November 2009
Assignment due	7 July 2009	2 December 2009	2 December 2009
Oral presentation (by individual appointment)	13-17 July 2009	7-11 December 2009	7-11 December 2009

Delivery modes

- Monthly mainland capital city face-to-face lectures
- Distance delivery – self-study, supported by monthly teleconferences
- Residential/intensive – three days of face-to-face contact hours with self-study preparation
- In-company – customised courses are available through consultation

Assessment

Using a unique approach to examining practical skills – candidates prepare a “client advice” assignment over a number of weeks, by analysing, researching and investigating a problem. On the day of the oral presentation candidates are given a late-breaking fact to be integrated into their original advice. Candidates respond to the examiner’s questioning, demonstrating a thorough knowledge of tax and the skill of applying this knowledge to commercial environments.

Advanced Tax benefits

- Deal with legislative developments effectively
- Use legislation, case law and research tools more efficiently

- Develop reasoning, business writing and problem-solving skills
- Practise using and applying your existing tax law knowledge by constructing a range of commercial solutions for your clients

Pre-reading materials

Pre-reading materials for Advanced Tax are sourced from the vast resources of the Taxation Institute library and knowledge database. Relevant technical papers are identified by the Course Convenor and the case study leaders, and provided in the secure area of the website for candidates of Advanced Tax. Further papers can be accessed on request.

Recognition

Successful candidates will be invited to apply for Fellow membership with the Taxation Institute. Applicants must be degree qualified and have five years relevant experience in addition to passing the Advanced Tax assignment and oral presentation.

“real-life problem-solving situations via a case study approach”



Content of case studies

Case study 1: Small Business CGT Concessions

Highlights the key issues you need to be aware of in relation to the small business CGT concessions, including:

- An analysis of the maximum net asset value test
- The connected entities rule and the active asset test
- The significant individual and CGT concession stakeholder tests
- Structuring issues and ordering of the concessions
- What you can do before signing a contract for it to be effective
- What you can do after the event for the contract to be effective.

Case study 2: Thin Capitalisation, Transfer Pricing/Debt Equity

This case study will consider how the interaction may operate, with reference to:

- Transfer pricing policy and guidelines relevant to determining an arm's length capital structure, including the use of guarantee arrangements between parent and subsidiary entities
- Policy intention of the thin capitalisation rules
- The use of debt and equity classifications to gain tax advantages – interaction of the debt/equity rules with the thin capitalisation and the transfer pricing rules
- ATO rulings, including the recently released draft Taxation Determinations TD 2007/D20, and TD 2008/D3
- Australia's double tax treaties.

Case study 3: Employee Share Plans (two parts)

Part 1: Provisions of Division 13A "Employee share acquisition schemes" in circumstances where an employer makes regular contributions to an employee share option trust to enable shares to be acquired at market value for provision to employees under an option plan.

Part 2: The same provisions where rather than options, employees are granted units in a unit trust that acquires shares in an employer's holding company.

Case study 4: Extracting Value from Companies

Releasing value from private or public corporate groups in a tax-effective way poses very considerable difficulties not the least of which is the operation of the anti-avoidance provision, s 45B. This workshop will consider:

- Capital reductions
- Share buy-backs
- Dividend access shares
- Share dividends (Condell v FC of T)
- Forward purchases (Lend Lease).

Case study 5: Trusts (three parts)

Part 1: Trust distribution, including the streaming of income and capital gains.

Part 2: Testamentary trusts and, in particular, the CGT implications of agreements between life tenants and remaindermen to vary the terms of a trust estate.

Part 3: Amending trust deeds and, in particular, the issue of potential resettlements giving rise to CGT events.

Case study 6: GST (two parts)

Part 1: GST-free supplies: s 38-190 issues:

- Global supply scenarios involving a multitude of suppliers and recipients
- Issues with different types of supplying entities
- Issues for resident agents
- Apportionment issues

Part 2: GST and insolvency:

- Registration requirements
- GST grouping
- Who is liable for what GST?
- Mortgagee sales
- Interaction with "special rules".

The content of the case studies is decided by the Examinations Board and is related to the issues that arise in the year of delivery. Consequently this list of case studies is an indication only of the topics covered and the issues raised, and is subject to change without notice.

Advanced Tax course fee: **\$1980** (inc GST)

“high-level planning
and advisory skills”

“The Advanced Tax course is not purely technical like other tax courses. Genuine commercial considerations are thrown in, which makes the course more like the real-life experiences faced by tax advisers.”



Andrew Hirst FTIA
Tax Senior, MGI Sydney

Modes of study

“distance study is available for all three courses”

Lectures

Face-to-face lectures are scheduled in Sydney, Brisbane, Melbourne, Adelaide and Perth. All venues are centrally located in CBD areas for ease of access. Generally all lectures are three hours in length and provide the opportunity for candidates to interact with their peers and lecturers to maximise their learning experience. Please see individual course information for frequency of face-to-face lectures.

Intensive courses

Face-to-face intensive courses are scheduled in some states where candidates cannot access the face-to-face lectures.

Foundation Tax – Three full-day lectures

Applied Tax – Four full-day lectures

Advanced Tax – Three full-day lectures

The intensive courses presume that candidates will devote the appropriate level of pre-reading, private study and preparation for the face-to-face sessions. This commitment to study will maximise the benefits of the session with the lecturer–practitioner.

Regional courses

Face-to-face regional courses are scheduled for those who are unable to attend the face-to-face lectures in the capital cities. The regional courses are scheduled on a demand basis and are subject to minimum numbers. For information about regional courses in your area please contact your local state office.

Distance courses

Distance study is available for all three courses of the Structured Education Program. Emphasis is placed on self-study with the support of comprehensive materials and email communication from the Course Convenor. Lectures are substituted with optional group teleconference tutorials.

Distance courses offer:

- Flexibility – you can fit the program into your schedule
- Time saving – eliminates the need to commute to lectures.

Accelerated study with assessment-only

Candidates who wish to accelerate to a credential and who have prior study, qualifications and experience may progress directly to the assessment for each level of the course. The fee for this mode of study is 50% of the total course fee. A past examination paper is issued for assessment preparation.

In-company

Tailored or customised courses specific to your firm's needs are available through consultation. This option is subject to minimum numbers for each course. To discuss your firm's education and training needs please contact your local state office.

Note: All courses are administered and supported by resources available through the web. It is a requirement of enrolment that candidates have access to the internet and have a functioning email address which is kept updated for the duration of the course. Some resources are not able to be accessed from Macintosh computers.

Course application form

Refer to the website for convenient enrolment, course schedules and locations: www.taxeducation.com.au

I am applying for:

Foundation Tax \$1320*

Study Period 1 2009

Study Period 2 2009

Study Period 3 2009-10

Applied Tax \$1760*

Study Period 1 2009

Study Period 2 2009

Advanced Tax \$1980*

Study Period 1 2009

Study Period 2 2009

Study Period 2 2009 (Intensive)

*Price is subject to change without notice. (All prices include GST)

■ An additional \$100 is charged to international candidates

■ Enrolments received after the closing date incur a fee of \$100

Modes of Study

Face-to-face lectures at premises in: Sydney Melbourne Perth Adelaide Brisbane or
 Distance or Regional (refer to website for locations): _____ or Assessment Only (50% of full course fee)

Register Online



Save time, register online. www.taxeducation.com.au



Mail

to Structured Education, Course Coordinator, Taxation Institute of Australia, PO Box H185, Australia Square, Sydney NSW 1215



Fax

to 61 2 8223 0077

Candidate Contact Details

Title: (Mr/Miss/Ms/Mrs/Other)

Preferred Name:

Last Name:

Member No: (if applicable)

Home Address:

Suburb:

State:

Postcode:

Country:

Tel:

Mobile:

Email:

Fax:

Business Contact Details

Position:

Business Name:

Business Address:

Suburb:

State:

Postcode:

Country:

Email:

Preferred Mailing Address: Business Home

Sponsoring Employer Details

My employer is sponsoring this course: Yes No

Employer Name:

Employer Position:

Postal Address:

Suburb:

State:

Postcode:

Tel:

Email:

Fax:

Payment Method

Course Fee \$

International Fee \$

Late Enrolment Fee \$

Total \$

I enclose a cheque* for \$

Please charge my credit card \$

Cardholder's Name:

Card Type:

AMEX VISA Mastercard Diners

Card No.:

Expiry Date:

Cardholder's Signature:

*Please make cheque payable to Taxation Institute of Australia.

Compulsory declaration

Candidate Declaration

1. I confirm that the information provided by me in this form is in all respects correct and complete to the best of my knowledge and belief, and I consent to it being used by the Taxation Institute of Australia.
 2. I agree that if this application for enrolment is accepted by the Institute, I will be bound by the rules, regulations, by-laws and procedural policies of the Institute as laid down from time to time, including any code of conduct or disciplinary procedures. Please refer to the Institute policies outlined at www.taxeducation.com.au
 3. I acknowledge that the Institute reserves the right to refuse my application for enrolment or assessment.
 4. I acknowledge that if at any time my conduct in classes, assessment or otherwise is considered by the Institute to be inappropriate, the Institute reserves the right in its discretion to refuse me permission to attend any Institute events or sit for any Institute assessment, or to impose any penalty set down in the Institute's disciplinary procedures, whether or not I withdraw from the course or any subject/module.
 5. I acknowledge that the Institute's determination in respect of examination and assessment results is final and will not be subject to discussion or negotiation except in accordance with the Institute's rules and policies.
 6. I accept that the Institute may notify the person(s) appearing in its records as my sponsoring employer of my attendance records, participation (including results of online tests) and progress and performance in the course.
(See also 'Privacy' below.)
- Yes, I accept
- No, do not disclose my records to my employer.
7. I confirm I have read the key applied outcomes and have the relevant number of years experience to complete this course at www.taxeducation.com.au

I have read and accepted all of the information provided in the above candidate declaration and supporting documentation at www.taxeducation.com.au

Candidate Signature: _____

Date: _____

Privacy

The Taxation Institute takes your privacy seriously and is bound by the Federal Privacy Act and the National Privacy Principles. All information provided by you is required for a range of purposes including: Assessing Membership eligibility criteria (if applicable), ensuring we maintain accurate records on our databases, providing you with information about Member or candidate benefits available through the Institute, including those available through our contracted Business Alliance Partners, conducting

market research to ensure we continue to meet your requirements and provide valued services to our Members. If you do not wish us to use any information you provide for any of the above purposes, you should not provide the information. However, if you do not provide all the information, we may not be able to accept your application. Please contact us if you are unsure.

From time to time we will contact you via email or written correspondence to advise you of various events and professional products and subscriptions that are available to you. Occasionally, we would also like to forward you information about discounts that are available to you with our Business Alliance Partners. Our Business Alliance Partners provide support to the Institute and enable us to maintain extremely modest membership rates. We do not intend to contact you with information that is not relevant to you or your profession.

We hope that you wish to continue to receive advice about our events and special discount offers via mail or email.

If you **DO NOT** wish to receive any advice about our events and special discount offers, via mail, please tick this box.

Course Accessibility

The Taxation Institute of Australia makes its courses accessible to candidates through reasonable adjustment for:

- enrolment
- participation
- curriculum development, accreditation and delivery
- candidate support services.

Candidates who wish to access the courses and require reasonable adjustments should contact the Course Coordinator on +61 2 8223 0000 or complete the form available at www.taxeducation.com.au

Course Cancellation/Refund Policy

The Taxation Institute of Australia reserves the right to alter, amend or cancel all or any of the arrangements contained in the course schedule. It is a condition of acceptance of enrolment that an administration fee of 20% of the course fee will be charged for withdrawal.

Withdrawal from the course must be received in writing by the Taxation Institute before the enrolment closing date. Fees will not be refunded if a candidate withdraws after the enrolment closing date, except under the following circumstances:

- the candidate's application for enrolment is declined by the Taxation Institute
- the Taxation Institute cancels a course in which the candidate has enrolled or where the commencement of the course is postponed
- by reason or reasons beyond the candidate's control, including acts of government authorities, civil strikes and riots, the candidate is prevented from studying the course.

For further information on our Structured Education Program policies please visit our website: www.taxeducation.com.au

Contact details

National Office

Ruth Ferraro

General Manager Education
Level 2, 95 Pitt Street
Sydney NSW 2000

Tel: 61 2 8223 0033

Fax: 61 2 8223 0077

Email: structurededucation@taxinstitute.com.au

State Divisions

New South Wales and ACT

Level 2, 95 Pitt Street
Sydney NSW 2000

Tel: 02 8223 0040

Email: nsw@taxinstitute.com.au

Victoria and Tasmania

Level 15, 350 Collins Street
Melbourne VIC 3000

Tel: 03 9603 2000

Email: vic@taxinstitute.com.au

Queensland

Level 11, 167 Eagle Street
Emirates Building
Brisbane QLD 4000

Tel: 07 3225 5200

Email: qld@taxinstitute.com.au

Western Australia

2nd Floor, 191 St George's Terrace
Perth WA 6000

Tel: 08 9322 2004

Email: wa@taxinstitute.com.au

South Australia (and Northern Territory)

5-7 King William Road
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