

# CANDIDATE HANDBOOK STRUCTURED EDUCATION PROGRAM

Anticipating the needs of tomorrow's *tax* professionals

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# INTRODUCTION

This Handbook provides current or prospective candidates for The Tax Institute’s structured education offerings with comprehensive information on the relevant policies. All of The Tax Institute’s education offerings are governed by the policies set out in this Handbook.

## Academic program

		Courses				
						
		Tier	Tax Practitioners Board: Australian taxation law	Tax Practitioners Board: Australian commercial law	Chartered Tax Adviser	Graduate Diploma of Applied Tax Law
Subjects	ATL001 CTA1 Foundations	1	✓		✓	✓
	ATL003 CTA2A Advanced	2	✓		✓	✓
	ATL004 CTA2B Advanced	2	✓		✓	✓
	ATL002 CommLaw1 Australian Legal Systems	1		✓		✓
	ATL005 CommLaw2 Entities and Business Structures	2		✓		✓
	ATL006 CommLaw3 Property Law	2		✓		✓
	ATL007 Advanced Superannuation	3				✓
	ATL008 Tax for Trusts in Estate Planning and Wealth Management	3				✓
	ATL009 Corporate Tax	3				✓
	CTA3 Advisory				✓	*

✓ = core subject

✓ = elective subject

\* = can be credited as a Graduate Diploma elective via RPL

### Tax Practitioners Board requirements: Australian taxation law

ATL001 CTA1 Foundations, ATL003 CTA2A Advanced and ATL004 CTA2B Advanced together satisfy the Tax Practitioners Board’s requirements for a Board-approved course in Australian taxation law for registering as a tax agent (see page 12).

### Tax Practitioners Board requirements: Australian commercial law

ATL002 CommLaw1 Australian Legal Systems, ATL005 CommLaw2 Entities and Business Structures and ATL006 CommLaw3 Property Law together satisfy the Tax Practitioners Board’s requirements for a Board-approved course in Australian commercial law (see page 12).

### Chartered Tax Adviser designation

The Tax Institute’s Chartered Tax Adviser designation is a respected mark of technical excellence and professional integrity. The CTA designation is attained by completing ATL001 CTA1 Foundations, ATL003 CTA2A Advanced, ATL004 CTA2B Advanced and CTA3 Advisory. CTA3 Advisory immerses professionals in

the real-life problem-solving situations (across different tax specialisations) presented through in-depth case study discussion sessions.

## Graduate Diploma of Applied Tax Law

### Course structure

The Tax Institute's Graduate Diploma of Applied Tax Law (GDATL) equips graduates to apply a body of taxation knowledge to a range of practical contexts. This knowledge will enable them to undertake professional or highly skilled work and serve as a pathway for further learning.

The Graduate Diploma of Applied Tax Law is awarded after completion of six subjects – three core subjects and either:

- three Graduate Diploma electives, or
- two Graduate Diploma electives and CTA3 Advisory.

Each subject in the Graduate Diploma delivers and assesses knowledge at a designated level:

- **Tier 1 subjects** require candidates to analyse information in a range of situations, develop solutions to problems and communicate solutions to others
- **Tier 2 subjects** require candidates to apply their knowledge and skills to provide specialist advice and functions
- **Tier 3 subjects** require candidates to use advanced cognitive, technical and communication skills to analyse, generate and communicate solutions to complex problems.

### Course accreditation

The Tax Institute is a registered higher education provider under the *Tertiary Education Quality and Standards Agency Act 2011* (the [TEQSA Act](#)) and is accredited to provide the Graduate Diploma of Applied Tax Law.

The Graduate Diploma of Applied Tax Law was accredited under the Tertiary Education Quality Standards Agency (TEQSA) on 24 July 2014.

Candidates will be admitted to this award according to the criteria set out in the Admissions Policy on page 6.

CRICOS is the Commonwealth Register of Institutions and Courses for Overseas Students. The Tax Institute is not CRICOS registered and is unable to admit applications for enrolments from those applicants who are seeking entry to Australia on a student visa.

### Professional outcomes

As well as providing a pathway to tax leadership, the Graduate Diploma of Applied Tax Law provides pathways to become a:

- Chartered Tax Adviser (CTA) by studying CTA3 Advisory, the capstone subject of the Chartered Tax Adviser Program
- Registered Tax Agent by completing both the Course in Australian Taxation Law and the Course in Commercial Law.

## Updates and changes

The Tax Institute regularly updates and improves its Structured Education subjects and policies. For information about changes, please see the [Structured Education updates and changes](#) page.

## Contact the Education Team

☎ Phone: 1300 TAX EDU (1300 829 338)

@ Email: [taxeducation@taxinstitute.com.au](mailto:taxeducation@taxinstitute.com.au)

✉ Mail: Level 37, 100 Miller Street, North Sydney NSW 2060

## Academic calendar 2020

ATL001-ATL009	Study Period 1 2020	Study Period 2 2020	Study Period 3 2020
Early-bird enrolments close	14 Feb 2020	5 Jun 2020	2 Oct 2020
Enrolments close	26 Feb 2020	1 Jul 2020	28 Oct 2020
Commencement (subject delivery begins)	2 Mar 2020	6 Jul 2020	2 Nov 2020
Census (last day to transfer or withdraw with partial refund)	27 Mar 2020	31 Jul 2020	27 Nov 2020
Exam week	Week beginning 18 May 2020	Week beginning 21 Sep 2020	Week beginning 1 Feb 2021
Results release week	Week beginning 9 Jun 2020	Week beginning 12 Oct 2020	Week beginning 22 Feb 2021

CTA3 Advisory	Study Period 1 2020	Study Period 2 2020 Intensive	Study Period 3 2020 Intensive
Early-bird enrolments close	14 Apr 2020	6 Jul 2020	12 Oct 2020
Enrolments close	6 May 2020	29 Jul 2020	4 Nov 2020
Commencement (subject delivery begins)	11 May 2020	3 Aug 2020	9 Nov 2020
Census (last day to transfer or withdraw with partial refund)	5 Jun 2020	14 Aug 2020	20 Nov 2020
Exam week	Week beginning 19 Oct 2020	Week beginning 19 Oct 2020	Week beginning 8 Feb 2021
Results release week	Week beginning 16 Nov 2020	Week beginning 16 Nov 2020	Week beginning 8 Mar 2021

# Candidate care guide

The Tax Institute allows changes to enrolments or assessments to support candidates affected by disability, illness and other events that adversely affect study. Use this guide to determine which policies and deadlines may apply in different situations. For full conditions and possible outcomes, refer to the relevant policies and the [Schedule of Fees](#).

	You want to withdraw from an enrolment	You want to transfer to a different subject	You want to defer your enrolment until a later Study Period	Your study is affected by an ongoing illness or difficulty	Your study is affected by something unexpected – you don't attempt the exam	Something unexpected happens before or during your exam
Before commencement	<b>Subject withdrawal</b> ✓ 100% refund of enrolment fee	<b>Subject transfer</b> ▲ Difference in enrolment fees		<b>Reasonable adjustment</b> ✓ No fee		Before commencement
Before census	<b>Subject withdrawal</b> ▲ 80% refund of enrolment fee	<b>Subject transfer</b> ▲ Transfer fee + difference in enrolment fees			Before census	
After census	<b>Subject withdrawal</b> ✗ No refund ✓ No academic penalty		<b>Subject deferral</b> ▲ Deferral fee			After census
From 2 weeks before exam					<b>Late deferral</b> ▲ Late deferral fee	From 2 weeks before exam
From 72 hours before exam					<b>Special consideration</b> ✓ No fee	From 72 hours before exam
	Apply up to 72 hours after exam		Apply up to 72 hours after exam		Apply up to 72 hours after exam	Apply up to 72 hours after exam



## Summary of candidate care policies

This table summarises the eligibility and documentation requirements for The Tax Institute's candidate care policies. Decisions about eligibility are made by The Tax Institute's Education Quality Assurance Board (EQAB) or its delegates. For full conditions and possible outcomes, refer to the relevant policies and the [Schedule of Fees](#).

	Refer to policy	Issue	Application deadline	Documentation required	Decision made by	Possible outcomes
During study period	<a href="#">Subject withdrawal</a>	Withdraw from a subject at any time. <b>Candidate does not attend the exam.</b>	Up to 72 hours after exam	<i>Subject withdrawal application form</i>	Education Team (as delegated by EQAB)	<ul style="list-style-type: none"> <li>Withdrawal before commencement: full refund</li> <li>Withdrawal before census: partial refund</li> <li>Withdrawal after census: no refund</li> </ul>
	<a href="#">Subject deferral</a>	Defer enrolment to a later study period. <b>Candidate does not attend the exam.</b>	Up to 72 hours after exam	<i>Subject deferral application form</i>	Education Team (as delegated by EQAB)	Deferral of enrolment to one of the two subsequent study periods
	<a href="#">Reasonable adjustment</a>	Study affected by ongoing illness or difficulty: <ul style="list-style-type: none"> <li>physical, sensory or learning disability</li> <li>a medical or mental health condition</li> <li>other ongoing non-medical adversity.</li> </ul>	Two weeks before exam	As appropriate – consult with Subject Coordinator	Education Team (as delegated by EQAB)	<ul style="list-style-type: none"> <li>Consultation with candidate on reasonable adjustments</li> <li>Reasonable adjustments to content, assessment and candidate support services</li> <li>Reasonable adjustments to exam duration, breaks, food and drink, medication, assistive equipment or assessment design modifications</li> </ul>
Before exam	<a href="#">Late deferral</a>	Study adversely affected by an event <b>less than two weeks before the exam</b> (medical, compassionate, hardship or trauma). <b>Candidate does not attend the exam.</b>	Up to 72 hours after exam	See guidance: <i>Late deferral and special consideration application form</i>	EQAB	If late deferral is granted, deferral of enrolment to one of the two subsequent study periods
	<a href="#">Special consideration</a>	Study adversely affected by an event <b>less than 72 hours before the exam</b> (medical, compassionate, hardship or trauma). <b>Candidate attends the exam.</b>	Up to 72 hours after exam	See guidance: <i>Late deferral and special consideration application form</i>	EQAB	If special consideration is granted, deferral to a later study period in the Assessment Only study mode
During exam	<a href="#">Special consideration</a>	Exam performance adversely affected by: <ul style="list-style-type: none"> <li>illness or impairment during the exam</li> <li>problems with exam conditions, content or technology that cannot be resolved in the exam room.</li> </ul>	Immediately notify exam supervisor; apply up to 72 hours after exam	See guidance: <i>Late deferral and special consideration application form</i>	EQAB	If special consideration is granted: <ul style="list-style-type: none"> <li>supplementary assessment</li> <li>deferral to a later study period in the Assessment Only study mode, and/or</li> <li>waiver of fees or academic penalties</li> </ul>

# 1 ADMISSIONS POLICY

## 1.1 Admission requirements for the Graduate Diploma of Applied Tax Law

The Tax Institute's Admissions Policy recognises that candidates wishing to enrol in the Graduate Diploma of Applied Tax Law will come from a range of backgrounds and will possess a range of credentials and levels of professional experience. The Tax Institute offers five pathways for entry into the course, with the minimum requirements for each pathway set out below.

Prospective candidates who do not meet the membership, qualification or experience requirements are encouraged to [contact](#) the Education Team at The Tax Institute to discuss their eligibility before applying for the course.

Enrolment in the Graduate Diploma is open to all current Members of The Tax Institute.

### Relevant qualifications

Enrolment is open to candidates who hold of any of the following qualifications from an Australian university, Registered Training Organisation (RTO) or equivalent:

- Diploma of Financial Services (Accounting/Financial Planning)
- Diploma or Degree in Finance
- Diploma or Degree in Business
- Diploma or Degree in Commerce
- Diploma or Degree in Accounting
- Diploma or Degree in Law.

Graduates of qualifications other than those listed will be required to identify the university or educational institution and provide a transcript of their studies for consideration by The Tax Institute.

### Relevant professional experience

Enrolment is open to candidates without relevant qualifications who can demonstrate three years' relevant professional experience in the preceding five years.

For a list of professional experience that The Tax Institute may consider relevant for admission, see the Tax Practitioners Board's list of *Relevant experience for tax agents* at [www.tpb.gov.au](http://www.tpb.gov.au).

To satisfy the professional experience entry requirement, you will need to provide details about the nature of the work performed for review by The Tax Institute.

### Assessment Only provisional enrolment

Candidates who do not satisfy the membership, qualification or professional experience requirements, but who do satisfy the English language requirements (see English language minimum requirements below) can elect to complete the assessments for ATL001 CTA1 Foundations and ATL002 CommLaw1. Upon successful completion of the assessments for these subjects, candidates will be permitted to enrol in the remainder of the course subjects.

*Note that special assessment rules apply for Assessment Only enrolments (see the Assessment Policy on page 1514).*

### Provisional enrolment

Candidates who do not satisfy the membership, qualification, professional experience or English language requirements (see English language minimum requirements below) can enrol in the ATL001 CTA1 Foundations and ATL002 CommLaw1 subjects. Upon successful completion of these subjects, candidates will be permitted to enrol in the remainder of the course subjects.

### **Mandatory higher education data collection**

As an accredited higher education provider, The Tax Institute is required under Australian law to collect certain information about candidates for the Graduate Diploma of Applied Tax Law for reporting to the Tertiary Education Quality and Standards Agency (TEQSA). The Tax Institute periodically collects and updates information about candidates' residency, disabilities and prior education attainment to comply with its statutory reporting obligations.

Providing this information on request is a condition of enrolment in the Graduate Diploma of Applied Tax Law. If this data is not provided on request, access to learning resources and subject results may be withheld.

## **1.2 Admission pathways for CTA3 Advisory**

CTA3 Advisory provides candidates have the high-level planning and advisory skills required to obtain the Chartered Tax Adviser designation. The course immerses professionals in the real-life problem solving situations across different tax specialisations, presented through in-depth case study discussion sessions.

To enrol in CTA3 Advisory you must:

- hold current Fellow membership of The Tax Institute
- have completed ATL001 CTA1 Foundations, ATL003 CTA2A Advanced and ATL004 CTA2B Advanced subjects, or equivalent subjects from [The Tax Institute's accredited education provider register](#)
- have at least 36 months' relevant Australian tax or tax law experience.

## **1.3 Mandatory membership of The Tax Institute**

Candidates who are not current Members of The Tax Institute will be required to apply for the relevant category of membership and maintain current membership for the duration of their studies. Details of the available categories of membership available can be found on The Tax Institute's [Become a Member](#) page.

## **1.4 English language minimum requirements**

As the study of tax law is highly nuanced and relies on a well-developed knowledge of English language, all candidates must demonstrate reading and writing ability that meets one of the following minimum standards:

- IELTS 7 rating (minimum 6.5 in speaking and listening; minimum 7 in reading and writing), or
- Test of English as a Foreign Language (TOEFL) (paper) Overall 580 / TOEFL (computer) Overall 237 / TOEFL (Internet) Overall 92, or
- PTE Academic (Pearson Test of English Academic) score of 92, or
- six years of secondary education study or equivalent with the language of instruction in English.

For information on TOEFL standards, see Educational Testing Service's [TOEFL Score Comparison Tool](#).

English language proficiency requirements for admission to the Graduate Diploma of Applied Tax Law are included on the [Application to Enrol Form](#).

Prospective candidates who do not meet the English language entry requirements should [contact](#) the Education Team at The Tax Institute to discuss their course eligibility options, including provisional enrolment (see Provisional enrolment above).

For information about the support provided by The Tax Institute for candidates who do not meet the language entry requirements or otherwise require language support, see the Candidate At Risk Policy on page 23.

## **1.5 Late enrolment**

Enrolments will be accepted for one week after the advertised enrolment closing date. To ensure access to the study materials at the commencement of the study period, it is strongly recommended that candidates enrol well before the enrolment deadline. If an enrolment is classified as a late enrolment, or a candidate transfers their enrolment to another subject after commencement, no assessment extensions or special consideration will be granted because of delayed access to materials. All candidates enrolling after the

enrolment closing date will be required to sign a late enrolment disclaimer acknowledging the conditions of a late enrolment.

## 1.6 Transfer to another subject

Candidates can transfer their enrolment to another subject in the same study period at any time up to the census – see the Academic calendar on page 3 for census dates.

Candidates transferring to another subject **before commencement** will be required to pay any difference in enrolment fees. A transfer fee applies for transfers **after commencement and before the census** – see the [Schedule of Fees](#).

Where the original enrolment fee is higher than the enrolment fee for the new enrolment, the difference in fees will be refunded or offset against the transfer fee.

To transfer to another subject, complete an [Application for Transfer Form](#).

## 1.7 Enrolment into the CTA Program or Single Subject Enrolments

Candidates may enrol into subjects that they meet the prerequisites for. If a candidate has failed a subject for a second time and wishes to re-enrol into it for the third time, they must seek approval from the Education Quality Assurance Board. Candidates will need to provide a Statement of Purpose seeking approval.

## 2 RECOGNITION OF PRIOR LEARNING POLICY

### 2.1 Scope and purpose

The Recognition of Prior Learning Policy sets out The Tax Institute's rules for granting credit towards the Graduate Diploma of Applied Tax Law for Tax Institute subjects completed prior to the commencement of the Graduate Diploma or with other education institutions. It defines the types of prior learning that may be recognised as equivalent to Graduate Diploma subjects and the limitations on recognition.

The types of learning potentially eligible for recognition under this policy are:

- The Tax Institute's non-accredited education subjects, including subjects offered prior to the commencement of the Graduate Diploma and CTA3 Advisory
- professional qualifications from Australian accounting bodies
- Tax Practitioners Board recognised subjects
- any other subject that delivers equivalent Australian tax law knowledge to a Graduate Diploma subject at an equivalent level.

### 2.2 Definitions

#### **Graduate Diploma subject**

Any core or elective subject under the Graduate Diploma of Applied Tax Law studied with The Tax Institute since the commencement of the Graduate Diploma in 2014. Graduate Diploma subjects are identified by subject codes with the prefix **ATL**, as set out in the table on page 1.

Graduate Diploma subjects studied as standalone subjects prior to admission to the Graduate Diploma are not treated as exemptions under this policy. Any such subjects will be recognised on admission as ordinary credits towards completion of the Graduate Diploma.

#### **Advanced standing**

Where a candidate has completed equivalent subjects offered by The Tax Institute prior to the introduction of the Graduate Diploma, credit may be granted towards the equivalent Graduate Diploma subjects. These credits are referred to as advanced standing.

#### **Exemption**

Where a candidate has completed subjects with another institution that are equivalent to a Graduate Diploma subject, credit toward the Graduate Diploma may be granted for that subject. If the equivalent Graduate Diploma subject is a core subject, the exemption will also satisfy the requirement to complete that core subject.

#### **Minimum subject completion**

A minimum of three Graduate Diploma subjects must be completed to be awarded the Graduate Diploma of Applied Tax Law (or two Graduate Diploma subjects plus CTA3 Advisory from 2015 or later). No more than three credits for advanced standing or exemptions will be awarded towards completion of the Graduate Diploma.

#### **Currency of knowledge**

An applicant's prior learning must be current for advanced standing or an exemption to be approved. Learning will be current where the subject was completed during the **ten calendar years preceding the year of admission to the award**.

Recognition of subjects completed before this time may be considered where the applicant is able to demonstrate that the specific knowledge taught in the subject has been kept up to date through work experience and continuing professional development.

## 2.3 Advanced standing

Credit may be granted towards equivalent Graduate Diploma of Applied Tax Law subjects for study undertaken prior to 2015 in The Tax Institute's non-accredited tax education program.

Advanced standing will be available for subjects that satisfy the currency of knowledge requirements. For example, candidates commencing the Graduate Diploma in 2020 will be eligible for advanced standing for subjects completed in the years 2008 to 2014.

Subjects recognised for advanced standing are recorded on the Graduate Diploma academic transcript with the grade 'Advanced Standing'. Advanced standing credits do not count toward the three-subject minimum subject completion for the Graduate Diploma.

Table 1 sets out the subjects previously offered under The Tax Institute's non-accredited programs and their equivalent Graduate Diploma Subjects.

*Table 1 – Equivalents for The Tax Institute's non-accredited subjects*

Non-accredited subject	Graduate Diploma subject
CTA1 Foundations <i>or</i> Certificate in Foundation Tax <i>or</i> Foundation Tax <i>or</i> Tax for Financial Advising	ATL001 CTA1 Foundations
CTA2 Advanced <i>or</i> Certificate in Applied Tax <i>or</i> Applied Tax	ATL003 CTA2A Advanced <i>and</i> ATL004 CTA2B Advanced
CommLaw1 Australian Legal Systems	ATL002 CommLaw1 Australian Legal Systems
CommLaw2 Entities and Business Structures	ATL005 CommLaw2 Entities and Business Structures
CommLaw3 Property Law	ATL006 CommLaw3 Property Law
CTA3 Advisory prior to 2015	May be credited as a Graduate Diploma elective

No application is necessary for advanced standing – where previous study with The Tax Institute satisfies the currency and equivalence requirements at the time of admission to the course, those credits will be recognised when the candidate satisfies the other completion requirements for the Graduate Diploma.

Candidates can obtain written confirmation of their eligibility for advanced standing by e-mailing the Education Team about the relevant subjects: [taxeducation@taxinstitute.com.au](mailto:taxeducation@taxinstitute.com.au).

Eligibility for advanced standing is subject to satisfactory progression through the course and may be withheld at The Tax Institute's discretion if:

- the candidate fails to maintain satisfactory progression through the course, or
- the candidate exceeds the maximum period of candidature for the Graduate Diploma (see Maximum period of candidature on page 28).

## 2.4 Exemptions

An exemption may be granted where a candidate has completed subjects with another institution that are equivalent to a Graduate Diploma subject.

Subjects recognised as exemptions are recorded on the Graduate Diploma academic transcript with the grade 'RPL'. Exemption credits do not count toward the three-subject minimum completion requirement for the Graduate Diploma. Exemptions are also subject to the specific rules and limitations set out below.

### Assessment criteria

The criteria The Tax Institute will consider when assessing applications for recognition of prior learning are:

- the formal qualifications awarded or individual subjects completed
- the type, length and grading rules of the study
- the currency of study

- whether coverage of knowledge areas is identical or similar
- the jurisdiction in which the study has been completed
- the level of study (e.g. undergraduate vs postgraduate); where the level of study is at undergraduate level, 12 months' relevant professional experience must also be demonstrated (see Relevant professional experience on page 6 for guidance).

### Application process and evidence requirements

Applications for exemptions must be made using the [Recognition of Prior Learning form](#). Applications for exemptions will not be considered unless accompanied by relevant supporting documentation and payment of the RPL fee – see the [Schedule of Fees](#). The documentation must provide evidence that would enable the assessor to evaluate the assessment criteria above, such as:

- subject outlines, syllabuses or assessment criteria
- certified copies of academic transcripts
- evidence of current membership of a law institute or society, the IPA, CPA, Chartered Accountants Australia and New Zealand or a practising certificate
- evidence of satisfaction of continuing professional development (CPD) requirements
- evidence of relevant professional experience.

Other evidence may be requested to support an application for recognition of prior learning.

### Exemptions for professional qualifications from Australian accounting bodies

The Tax Institute may recognise professional qualifications from an Australian accounting body for exemptions from certain subjects, as set out in Table 2.

Table 2 – Subject exemptions for accounting professional qualifications

Completed subjects/awards	Eligible for exemption from
Chartered Accountants Australia and New Zealand Graduate Diploma of Chartered Accounting: <ul style="list-style-type: none"> <li>■ completed 10 years or more prior <i>and</i></li> <li>■ 12 months' relevant professional experience</li> </ul>	<ul style="list-style-type: none"> <li>■ ATL001 CTA1 Foundations</li> </ul>
Chartered Accountants Australia and New Zealand Graduate Diploma of Chartered Accounting: <ul style="list-style-type: none"> <li>■ completed less than 10 years prior <i>and</i></li> <li>■ an undergraduate subject in tax <i>and</i></li> <li>■ 12 months' relevant professional experience</li> </ul>	<ul style="list-style-type: none"> <li>■ ATL001 CTA1 Foundations <i>and</i></li> <li>■ ATL003 CTA2A Advanced</li> </ul>
CPA Advanced Taxation <i>and/or</i> the previous Taxation segment: <ul style="list-style-type: none"> <li>■ completed less than 10 years prior <i>and</i></li> <li>■ an undergraduate subject in tax <i>and</i></li> <li>■ 12 months' relevant professional experience</li> </ul>	<ul style="list-style-type: none"> <li>■ ATL001 CTA1 Foundations <i>and</i></li> <li>■ ATL003 CTA2A Advanced</li> </ul>
CPA Education Program: <ul style="list-style-type: none"> <li>■ completed more than 10 years prior (including the Taxation Segment) <i>and</i></li> <li>■ 12 months' relevant professional experience in the last three years</li> </ul>	<ul style="list-style-type: none"> <li>■ ATL001 CTA1 Foundations</li> </ul>

## Exemptions for subjects from other institutions

### *Experience requirements and limits*

The following limits apply to exemptions for Graduate Diploma subject equivalents studied at other institutions. The learning must also be current according to the definition in this policy.

Table 3 – Limits to exemptions toward the Graduate Diploma

Basis for exemption	Exemptions allowed
Subject(s) studied at undergraduate level <i>and</i> 12 months' relevant professional experience	One subject exemption
Subject(s) studied at postgraduate level	<ul style="list-style-type: none"> <li>■ One CTA subject exemption, or</li> <li>■ Two CommLaw subject exemptions</li> </ul>

### *Exemptions for Tax Practitioners Board-recognised subjects*

A list of The Tax Institute's subjects mapped to potential equivalents as recognised by the Tax Practitioners Board is available here: [Register of accredited providers/courses](#). Applicants seeking an exemption for a subject on the list should supply an academic transcript showing the grade and date of completion of the subject.

Note that the subjects included on this list are not automatically accepted for exemptions and may still be assessed for their equivalence to The Tax Institute's current subjects.

### *Exemptions for other subjects and qualifications*

Exemptions for other learning will be considered according to the assessment criteria at the beginning of this section. Applicants should include evidence relevant to those criteria with their application.

Some common exemptions to the Graduate Diploma of Applied Tax Law are set out in Table 4. They are provided as examples to assist applicants and are subject to change.

Table 4 – Potential subject exemptions

Completed subjects/awards	Eligible for exemption from
Australian law degree: <ul style="list-style-type: none"> <li>■ more than 10 years ago <i>and</i></li> <li>■ demonstration of specific subject equivalences <i>and</i></li> <li>■ a current practising certificate in an Australian jurisdiction</li> </ul>	Maximum two of: <ul style="list-style-type: none"> <li>■ ATL002 CommLaw1 Australian Legal Systems</li> <li>■ ATL005 CommLaw2 Entities and Business Structures</li> <li>■ ATL006 CommLaw3 Property Law</li> </ul>
<ul style="list-style-type: none"> <li>■ Diploma of Financial Services (Financial Planning) <i>or</i></li> <li>■ Graduate Diploma of Applied Finance (Securities Institute/Kaplan) with SMSF specialisation <i>or</i></li> <li>■ CFP™ designee <i>and</i> completion of a commercial law subject/s in their degree or diploma <i>and</i> 12 months' relevant professional experience</li> </ul>	<ul style="list-style-type: none"> <li>■ ATL002 CommLaw1<sup>1</sup></li> <li>■ ATL007 Advanced Superannuation</li> </ul>
<ul style="list-style-type: none"> <li>■ Completion of a recognised corporate program with significant work integrated and a coaching program sustained over more than 12 months</li> </ul>	ATL001 CTA1 Foundations

## Exemptions for overseas qualifications

Applicants for recognition of prior learning who hold an overseas qualification will be required to provide subject outlines for the relevant subjects and/or an [AEI-NOOSR assessment](#) of the overseas qualification's equivalent educational level in the Australian Qualifications Framework. Applications for recognition of prior learning who hold an overseas qualification will be required to provide subject outlines for the relevant subjects for overseas qualifications will be considered on a case-by-case basis with reference to the overseas jurisdiction's tax and legal systems.

<sup>1</sup> Please note this may not meet the regulatory requirements for tax (financial) advisers registering under TASA 2009.



## 2.5 Recognition of Tax Institute subjects by regulators, professional bodies and course providers

Table 5 and Table 6 summarise the recognition of prior learning that graduates of the Graduate Diploma of Applied Tax Law may be eligible for from other professional bodies, course providers and the Tax Practitioners Board.

Recognitions are granted by bodies other than The Tax Institute and are subject to change.

Table 5 – Recognition for subjects: ATL001, ATL003 and ATL004

Recognition provided by	Subjects	
Tax Practitioners Board (TPB)	ATL001 CTA1 Foundations	ATL003 CTA2A Advanced ATL004 CTA2B Advanced
	Recognised as an introductory course: A course in Australian taxation law	Recognised as an advanced course: A course in Australian taxation law
	ATL001 Foundations, ATL003 CTA2A Advanced and ATL004 CTA2B Advanced together satisfy the TPB's requirements for a Board-approved course in Australian taxation law for registering as a tax agent.	
Chartered Accountants Australia and New Zealand (CA)	ATL001 CTA1 Foundations	ATL003 CTA2A Advanced ATL004 CTA2B Advanced
	Recognised as meeting the taxation law academic entry requirements for the Chartered Accountants Program	If a graduate of ATL003 CTA2A Advanced and ATL004 CTA2B Advanced has not undertaken ATL001 CTA1 Foundations, an exemption for the equivalent to the CA TAX (AU) module may be provided, however candidates are required to make an individual application to CA
	ATL001 Foundations, ATL003 CTA2A Advanced and ATL004 CTA2B Advanced together are comparable and equivalent to the CA TAX (AU) module.	
CPA Australia	ATL001 CTA1 Foundations	ATL003 CTA2A Advanced ATL004 CTA2B Advanced
	Meets one of the conditions of entry to CPA Advanced Taxation exemption (see next column)	CPA Advanced Taxation (based on completion of 12 months' professional experience and undergraduate tax subject)
Curtin University	TAXA 2001	<ul style="list-style-type: none"> <li>■ CTA2A Advanced: TAXA 5001</li> <li>■ CTA2B Advanced: TAXA 5006</li> </ul>
University of Sydney	ATL001 CTA1 Foundations ATL003 CTA2A Advanced ATL004 CTA2B Advanced	
	Participants who have completed ATL001 CTA1 Foundations <i>and</i> ATL003 CTA2A Advanced <i>and</i> ATL004 CTA2B Advanced in Face to Face mode will be eligible for 1 subject of study (= 6 units of credit) in either the Diploma or Master's degree in tax. This credit will be noted on the academic record at the time of applying to graduate. This exemption excludes University of Sydney subject LAWS6825. This exemption applies to those first enrolling at the University from 2013 for a period of ten years.	

Table 6 – Recognition for subjects: ATL002, ATL005 and ATL006

Recognition provided by	ATL002 CommLaw1 Australian Legal Systems ATL005 CommLaw2 Business and Entities ATL006 CommLaw3 Property Law
Tax Practitioners Board	Individual subjects as part of <i>mix and match</i> <sup>2</sup> or in combination provide a course in Commercial Law.
Chartered Accountants Australia and New Zealand	The Tax Institute's three Commercial Law subjects are together recognised as meeting the commercial law academic entry requirements to the Chartered Accountants Program.

Table 7 – Recognition for CTA3 Advisory

Recognition provided by	CTA3 Advisory
Curtin University	Taxation Advanced 569 towards the award of Master of Taxation or Master of Commerce (Taxation).

<sup>2</sup> The Tax Practitioners Board will allow individual subjects to be taken to complement studies from other providers.

## 3 ASSESSMENT POLICY

### 3.1 Delivery modes

The Tax Institute's subjects are delivered in four study modes. Note that study materials, type and frequency of teaching events, and assessments are different in each delivery mode and that each is designed to align with the candidate's learning needs and preferences. Candidates should carefully consider the assessment requirements when deciding which delivery mode is suitable for their situation. Candidates are required to complete all assessment components in the same Study Period regardless of the study mode.

All modes of study are supported by a Subject Convenor who can be contacted by email.

#### Face to Face mode

Face to Face mode is delivered by written materials, microlearning webinars and a series of regular in person lectures, typically held at CBD venues in mainland capital cities.

Face to Face mode is offered for some subjects in Study Periods 1, 2 and 3, subject to minimum enrolments – [contact](#) The Tax Institute for the availability of Face to Face subjects in any Study Period.

#### Distance mode

Distance mode is delivered by written materials, microlearning webinars, live Q&A sessions and/or live online chats.

#### Intensive mode

Intensive mode is delivered over a reduced period (see the current schedule for the date and duration of the next Intensive mode subjects). Intensive mode is supported by written materials and microlearning webinars. Note that enrolment in intensive mode is subject to satisfactory academic progress and [Candidates at Risk](#) may not be permitted to study in intensive mode.

#### Assessment Only mode

Assessment Only mode allows candidates to progress directly to the assessments for the subject based on their prior study, qualifications and experience. No written materials, microlearning webinars nor live sessions are made available to Assessment Only candidates.

### 3.2 Assessment weightings and grading rules

Table 8 sets out the assessment components for all subjects offered by The Tax Institute under the Graduate Diploma of Applied Tax Law.

Table 8 – Assessment components

Subject	Checkpoint quiz weighting	Letter of Advice weighting	Exam weighting
ATL001 CTA1 Foundations	40%	n/a	60%
ATL002 CommLaw1 Australian Legal Systems	40%	n/a	60%
ATL003 CTA2A Advanced	40%	n/a	60%
ATL004 CTA2B Advanced	40%	n/a	60%
ATL005 CommLaw2 Entities and Business Structures	40%	n/a	60%
ATL006 CommLaw3 Property Law	40%	n/a	60%

Subject	Checkpoint quiz weighting	Letter of Advice weighting	Exam weighting
ATL007 Advanced Superannuation	10%	40%	50%
ATL008 Tax for Trusts in Estate Planning and Wealth Management	10%	40%	50%
ATL009 Corporate Tax	10%	40%	50%

All exams are conducted under supervised exam conditions in compliance with the Tax Practitioners Board's requirements. See individual subject guidance on The Tax Institute's [education website](#) for the assessment components of other subjects offered by The Tax Institute.

### Grading rules

Each candidate will receive a mark for Checkpoint quizzes based on their combined scores for each quiz. The combined score is converted to a percentage and graded as either Pass ( $\geq 50\%$ ) or Not Yet Achieved ( $< 50\%$ ).

Each candidate will receive a grade for their Letter of Advice (Tier 3 subjects only), exam and for the subject overall based on their raw marks converted to a percentage. The grades awarded are set out in Table 9:

Table 9 – Grading rules for Letters of Advice, exams and subjects

Not Completed	Not Yet Achieved	Pass	Credit	Distinction	High Distinction
NC	$< 50\%$	50% – 64%	65% – 74%	75% – 84%	85% – 100%

### Grading rules for Assessment Only mode

Candidates enrolled in Assessment Only mode are not eligible for Credit, Distinction or High Distinction subject grades. Assessment Only mode enrolments will be graded as either Pass ( $\geq 50\%$ ) or Not Yet Achieved ( $< 50\%$ ) for that subject, regardless of the marks received in that subject's assessments. Assessment Only mode candidates are not eligible for dux awards.

## 3.3 CTA3 Advisory delivery modes

### Face to Face mode

Face to Face mode is delivered by a series of Face to Face group case study sessions, typically held in CBD venues in mainland capital cities (subject to minimum numbers).

### Distance mode

Distance mode is delivered on the same timeline as Face to Face mode, with candidates attending the case study sessions remotely by webinar.

### Intensive mode

Intensive mode is delivered by Face to Face group case study sessions over two consecutive days. Attendance at both days is mandatory. Note that enrolment in intensive mode is subject to satisfactory academic progress and [Candidates at Risk](#) may not be permitted to study in intensive mode.

### Assessment Only mode

Assessment Only mode allows candidates to progress directly to the assessments for the subject based on prior study, qualifications and experience. Assessment Only candidates do not have access to the CTA3 Advisory practice case studies.

CTA3 Advisory candidates enrolled in an Assessment Only mode are not eligible for Credit, Distinction or High Distinction subject grades. Assessment Only mode enrolments will be graded as either Pass with Merit ( $\geq 70\%$ ) or Not Yet Achieved ( $< 70\%$ ), regardless of the marks received. Assessment Only mode candidates are not eligible for dux awards.

### 3.4 CTA3 Advisory assessment weighting and grading rules

The assessment for CTA3 Advisory consists of three compulsory components.

Table 10 – CTA3 Advisory assessment map

Assessment	Assessment weighting	Pass mark required
Draft solutions	0%	n/a
Letter of Advice	0%	n/a
Exam	100%	70%

#### Draft solutions

Participation in CTA3 Advisory is assessed through draft solutions, submitted prior to each group session, that reflect the candidate’s thoughts on the case study topic and answer any questions relating to the case presented. The draft solutions must be submitted one week before each group session. Submission of the draft solutions is a requirement to pass the subject, however they are NOT marked or graded.

Failure to submit one or more draft solutions will result in the enrolment reverting to Assessment Only mode.

#### Letter of Advice

Each candidate must select one of several case studies on different topics and prepare a Letter of Advice that addresses the tax problems posed in the case study. The case studies are released six weeks prior to the exam date.

The Letter of Advice is submitted in person at the exam venue prior to the commencement of the exam.

#### Exam

The exam is a response to a ‘late breaking fact’, which is provided at the beginning of the exam. Candidates are given three hours and thirty minutes to write a supplemental advice in response to the new facts presented.

Candidates will have access to a computer at the exam venue to type their response. The exam is open-book and access to legislation is required (electronic or hard copy).

Table 11 – Grading rules for CTA3 Advisory exam and subject

Not Completed	Not Yet Achieved	Pass with Merit	Credit	Distinction	High Distinction
NC	< 70%	70 – 79%	80 – 89%	90 – 94%	95 – 100%

### 3.5 Deferring an enrolment

If a candidate elects not to complete an assessment component by the scheduled assessment date, they may defer their enrolment until the next scheduled delivery of that subject. Details on the conditions and process for deferring an enrolment can be found in the Withdrawal and Deferral Policy on page 25.

As an alternative to deferral, special consideration may be available where a candidate’s performance in an assessment has been adversely affected by an event within the categories of special consideration (see Special consideration below).

## 3.6 Special consideration

The Tax Institute may grant special consideration where a candidate's performance in an assessment has been adversely affected by illness or another serious event beyond their control.

The Tax Institute makes a clear distinction between **ongoing illnesses or difficulties** that impede study and short-term illnesses or **events before or at an assessment** that adversely affect the performance of an otherwise well-prepared candidate.

Candidates affected by ongoing illnesses or difficulties should consult 4.3 Reasonable adjustment to learn what measures The Tax Institute can take to provide them with access to education on an equal basis. Candidates should [contact](#) their Subject Coordinator, who will consult with them on appropriate reasonable adjustments for their situation.

See also 5.4 Late deferral, for candidates whose study is adversely affected and who choose not to attend an assessment.

### Special consideration conditions

Special consideration may be granted to a candidate where:

- the adverse impact on study arose or became known to the candidate **during the 72 hours before the assessment or during the assessment itself**
- the candidate **attended the assessment and did not pass** the assessment, and
- the application for special consideration is lodged **no more than 72 hours after** the assessment.

Applicants must provide evidence of the adverse impact on study and how it adversely affected their performance in the assessment. There are generally four categories of event that may be eligible for special consideration:

- medical
- compassionate
- hardship or trauma, or
- misadventure before or at an exam.

Candidates who satisfy the eligibility criteria should submit an [Application for Special Consideration](#) to The Tax Institute via email [taxeducation@taxinstitute.com.au](mailto:taxeducation@taxinstitute.com.au). The form includes guidance on the circumstances where special consideration may be granted and the evidence required to support an application.

Applications must be:

- submitted on the appropriate form
- supported by a clear statement of the facts around the event and the adverse impact on the applicant's performance in the assessment caused by the event, and
- include appropriate evidence, such as a medical certificate etc.

Late applications may be accepted in extenuating circumstances, such as the candidate's incapacitation.

All information submitted will be treated in the strictest of confidence, in accordance with The Tax Institute's [Privacy Policy](#).

Applications for special consideration are considered on a case-by-case basis, taking into account evidence submitted, as well as the candidate's performance and progress in their studies with The Tax Institute.

### Where special consideration is granted

Where an application for special consideration is granted, The Tax Institute may, at its discretion:

- allowing the candidate to sit a supplementary assessment or defer assessment to a subsequent study period
- considering other forms of assessment that may demonstrate the candidate's proficiency in the relevant knowledge
- allowing the candidate to re-enrol in a subject
- waiving fees and/or academic penalties.

Adjustment of marks in completed assessments **is not** one of the available outcomes of a grant of special consideration. As a result, applications will not be considered in any case where a candidate has already satisfied the pass requirements for a subject.

### 3.7 Legal Research and Reasoning for Tax Practitioners

All candidates enrolled in Institute subjects are offered an optional module about foundation concepts in law, legal research and problem solving for tax practitioners. Legal Research and Reasoning for Tax Practitioners provides all candidates with the opportunity to commence with the knowledge and skills required to succeed in their studies with The Tax Institute.

Legal Research and Reasoning for Tax Practitioners is delivered through **Connect**, The Tax Institute's online portal for education materials, as a self-study module, supported by written and webinar content, with a multiple-choice assessment.

The learning outcomes for Legal Research and Reasoning for Tax Practitioners are:

- Identify sources of tax law – legislation, delegated legislation, case law and interpretative materials, e.g. ATO advice and guidance
- State foundation legal reasoning concepts, e.g. doctrine of precedent, affirming and distinguishing case law
- Recall the hierarchy of the courts, specialist tribunals and basic administrative law principles
- Navigate and search key tax law websites, e.g. Austlii, ComLaw, ATO legal database
- Research, identify and apply relevant legislation to a tax problem
- Research, identify and apply relevant case law to a tax problem
- Research, identify and apply relevant ATO guidance to a tax problem.

### 3.8 Marking and assessment process

The Tax Institute administers a robust marking process for all assessment components.

#### Assessment feedback

All candidates will receive non-academic support from the Subject Coordinator and academic support from the Subject Convenor. They monitor Checkpoint quiz scores, discussion boards and frequently asked questions.

All candidates receive an individual report of their mark for each exam question in their results notification e-mail. This report gives candidates feedback on their performance and shows which modules need improvement, as well as comparisons of the candidate's performance against the cohort average.

#### Assessment results

Assessment results are generally released to candidates by e-mail three weeks after the assessment date. Printed results transcripts for successful candidates are mailed to the candidate's preferred mailing address, which can be used to substantiate completion to regulators, such as the Tax Practitioners Board.

Candidates enrolled in the Graduate Diploma of Applied Tax Law receive a single testamur on completion of the award. Non-award candidates receive a testamur recognising completion of each subject.

#### Appeals of assessment results

Where a candidate is dissatisfied with the outcome of an assessment, they should refer to the Appeal Policy on page 37 for information about:

- informal resolution of concerns about assessments, and
- formal appeals of assessment results.

#### Withholding of assessment results

A candidate who has not complied with guidelines or instructions relating to The Tax Institute's assessment policies may have their results withheld until the requirement is satisfied.

Results may also be withheld if:

- fees are outstanding
- a candidate's membership of The Tax Institute is not current at the time of results release, or
- a request to supply information pursuant to The Tax Institute's statutory reporting obligations has not been satisfied.

The Tax Institute may also withhold conferral of the Graduate Diploma of Applied Taxation or any other award or designation for the reasons above.

### Replacement transcripts and testamurs

Candidates may apply for a replacement transcript or testamur in cases where the original has been lost or destroyed. Candidates should complete the [Testamur and Transcript Replacement Form](#) on The Tax Institute's website. A fee is payable for replacement transcripts and testamurs.

## 3.9 Remote Exam Procedure

### Who is eligible for a remote exam?

You are eligible for a remote exam if you are located outside the metropolitan area (outside a 50 km radius of the central business district (CBD)) and cannot travel to the CBD exam venue arranged by The Tax Institute.

*Candidates located within a 50km radius of the CBD will NOT be eligible to sit an exam remotely.*

### Suitable venues for remote exams

Suitable venues for exams include:

- recognised education institutions, such as a TAFE, university, school or Registered Training Organisation
- municipal libraries
- suitable workplace spaces, such as a boardroom or meeting room (with an independent exam supervisor).

Candidates are not permitted to sit an exam in their own home unless the candidate requires reasonable adjustments that have been approved in advance by The Tax Institute. The requirements in Table 12 must also be satisfied.

*Table 12 – Technical and exam room requirements to sit a remote exam*

Technical requirements	Exam room requirements
<ol style="list-style-type: none"> <li>1. Computer/PC</li> <li>2. Mouse</li> <li>3. Keyboard</li> <li>4. External monitor</li> <li>5. Reliable high-speed internet</li> <li>6. Internet browser, including: <ul style="list-style-type: none"> <li>■ functionality to read and search PDFs, or</li> <li>■ Acrobat Reader installed with read and search functionality for downloaded PDFs</li> </ul> </li> <li>7. Microsoft Office (Word, Excel)</li> </ol>	<ol style="list-style-type: none"> <li>1. Desk – either one candidate per desk or two candidates per desk, with a divider between candidates</li> <li>2. Suitable exam room – well lit, suitable temperature, well ventilated, quiet and free from interruptions by loud noises, telephones etc.</li> <li>3. Desk – enough space for computer and any printed documents</li> <li>4. Chair – adjustable height</li> </ol>
<p>Candidates must be able to access the following websites:</p> <ul style="list-style-type: none"> <li>■ <a href="http://connect.taxinstitute.com.au">http://connect.taxinstitute.com.au</a> (requires the candidate's login details to view materials)</li> <li>■ <a href="https://tti.wheelers.co">https://tti.wheelers.co</a> (requires the candidate's login details to view materials)</li> <li>■ <a href="http://www.thomsonreuters.com.au">http://www.thomsonreuters.com.au</a> (require the candidate's login details to view materials)</li> <li>■ <a href="http://www.austlii.edu.au">http://www.austlii.edu.au</a></li> <li>■ <a href="http://www.iknow.cch.com.au">http://www.iknow.cch.com.au</a></li> <li>■ <a href="https://www.ato.gov.au">https://www.ato.gov.au</a></li> <li>■ <a href="http://www.legislation.gov.au">http://www.legislation.gov.au</a></li> <li>■ <a href="http://www.taxinstitute.com.au">http://www.taxinstitute.com.au</a></li> </ul>	



### Who can supervise a remote exam?

An independent supervisor nominated by the candidate to supervise a remote exam must be one of the following:

- a current CTA member of The Tax Institute
- a suitable person at a government-recognised tertiary institution or school, e.g. a teacher, senior administrator or librarian
- a minister of religion, Justice of the Peace, doctor, lawyer, accountant, police officer or human resources manager
- a compliance officer
- for overseas candidates, a suitable person at an Australian embassy or consulate, e.g. a training or education officer, or an overseas person of equivalent standing approved by The Tax Institute.

The supervisor must not be related to, reside with or be a work colleague of the exam candidate.

### Nominating an exam supervisor

- To nominate an exam supervisor, the [Remote Exam Request Form](#) must be completed by both the **candidate** and the exam **supervisor** and be submitted to The Tax Institute four weeks **prior to the exam date**.
- The Tax Institute will notify the candidate whether the request has been approved upon consideration of the request form.
- The Tax Institute reserves the right to rescind approval for a the remote exam at any time if the Remote Exam Procedure is not complied with. If this occurs, The Tax Institute will notify the Candidate in writing.
- Exam documents will not be released if a remote exam supervisor fails to return a signed Non-Disclosure Agreement to The Tax Institute.

### Approval of remote exam arrangements

Remote exam arrangements will not be approved on an ongoing basis. Exam supervisors are approved to supervise only the exam listed by the candidate on the request form.

If The Tax Institute approves the supervisor and venue nominated by the candidate, the supervisor will be notified of the exam arrangements. If the supervisor is unable to attend the exam, the candidate must nominate a substitute supervisor, who must be approved by The Tax Institute before the exam date.

### Supervisor responsibilities

Prior to the exam:

- read The Tax Institute's policy and procedures for the conduct of exams
- ensure that exam materials have been received and printed
- sign and return the non-disclosure document
- set up the exam computer with the technical requirements as listed on the [Remote Exam Request Form](#).

At the exam:

- ensure that the candidate has provided appropriate identification and does not have access to unauthorised materials
- remain present in the exam room throughout the exam
- provide or have access to technical support for the exam computer and its internet connection if a technology problem delays or interrupts the exam.

After the exam:

- collect the exam booklet and attach any additional working paper or script books
- scan and email the completed exam to The Tax Institute's Subject Coordinator
- despatch the exam booklet to The Tax Institute within 24 hours of the exam
- securely destroy any printed exam resources, such as question booklets, notes by the candidates etc.
- delete any exam documentation sent or received by email as per instructions received from the Education Team at The Tax Institute, and confirm in writing to the Education Team this step has been completed.

**Candidate responsibilities**

It is the candidate's responsibility to confirm that the independent supervisor returns any exam documents as instructed by the Education Team within 24 hours of exam conclusion. Late exam papers will **not** be accepted.

The candidate is responsible for any costs incurred in the conduct of the exam, e.g. fees for supervisors, room hire, postage or courier fees for despatch of the completed exam booklet.

**Date and time of the exam**

Exams must be conducted on the scheduled date and scheduled time. All exams are held simultaneously around the country to maintain the integrity of the exam process. Under no circumstances can the candidate sit their exam before the scheduled time. If the advertised exam dates are unsuitable, candidates should seek to defer their enrolment to a later Study Period.

**Exam instructions**

Exam instructions and resources are emailed directly to the exam supervisor.

Once the exam booklet has been received, the exam supervisor will need to print the booklet and keep it in a secure place until the time of the exam. If the exam supervisor does not have printing facilities, The Tax Institute will need to be notified so that a hard copy of the exam booklet can be posted to arrive before the exam time.

If the supervisor has not received the exam booklet by email by midday the day before the exam, they should [contact](#) The Tax Institute's Education Team immediately.

**Conditions of the exam**

A copy of The Tax Institute's procedures for the conduct of exams will be emailed to the supervisor with the exam booklet. All supervisors must read the procedures before the exam date. If supervisors have any questions regarding the conduct of exams they should [contact](#) The Tax Institute's Education Team. Candidates are required to show identification that includes a signature and/or photo (e.g. driver's licence or passport) at the exam.

Candidates should advise The Tax Institute's Education Team at the time of enrolment if they require reasonable adjustments with regard to their exam.

## 4 CANDIDATE AT RISK POLICY

A 'candidate at risk' is defined as a candidate who may be at risk of unsatisfactory academic progress, due to causes either within or outside the candidate's control. This covers issues including (but not limited to):

- ill-health that adversely affects their study
- unforeseen increased responsibilities and time commitment to their place of employment
- poor educational experiences or gaps in the courses that have supported their application to study at The Tax Institute
- limited study skills or ability to self-direct their study
- greater level or need in grasping concepts
- maintenance of English language skills at appropriate levels
- family commitments
- loss of employment
- financial hardship.

### 4.1 Identifying candidates at risk

Candidates may be identified as at risk at any stage of their study:

- **On admission:** where a candidate is enrolled under the Admissions Policy provisions for either Assessment Only provisional enrolment or Provisional enrolment
- **After enrolment:** through the processes set out in Table 13.

Table 13 – Identification of candidates at risk

Identification processes	Contact and counselling strategies
(a) candidate self-identifies	<ul style="list-style-type: none"> <li>■ Provide further support and closer monitoring</li> </ul>
(b) sponsoring employer intercession (via results released with the candidate's consent, or directly)	<ul style="list-style-type: none"> <li>■ Identify ways to link coaching and further opportunities for workplace application (see the CTA1 Foundations Workplace Applications and Activities in subject notes)</li> </ul>
(c) support staff in their interactions with candidates (including emails and phone conversations for English language skills)	<ul style="list-style-type: none"> <li>■ Contact the candidate by phone or email and offer the online 'English for Academic Purposes' resources or offer writing skills</li> <li>■ Offer recorded lectures and webinars for additional exposure to language</li> </ul>
(d) monitoring formative assessment tasks	<ul style="list-style-type: none"> <li>■ Contact the candidate by phone or email and offer additional exposure to the tests</li> <li>■ Offer study group support</li> </ul>
(e) candidate frequently asked questions arising from the delivery of study support (e.g. research, Subject Convenor emails)	<ul style="list-style-type: none"> <li>■ Establish a bank of FAQs, identify where problem lies: concept, issue identification, research skills, writing skills, knowledge gap, and address accordingly</li> </ul>
(f) tutor and lecturer identification	<ul style="list-style-type: none"> <li>■ Establish a bank of FAQs, identify where problem lies: concept, issue identification, research skills, writing skills, knowledge gap, and address accordingly</li> </ul>
(g) at summative assessment	<ul style="list-style-type: none"> <li>■ Establish diagnostic analysis of the candidate's attempt; provide this analysis prior to the next attempt</li> <li>■ Link the area to the study materials for revision prior to reattempting the assessment</li> </ul>

## 4.2 Support for candidates at risk

### **Employee Assistance Program for Graduate Diploma candidates**

The Tax Institute provides candidates for the Graduate Diploma of Applied Tax Law with access to an Employee Assistance Program (EAP). The EAP enables candidates to confidentially access short-term professional counselling to assist with the resolution of work-related or personal concerns affecting their academic performance or quality of life. This can include confidential, solutions focused-counselling, introductory legal advice, introductory financial coaching, introductory diet consultation, referrals to external health services and wellbeing coaching. The EAP service is independent and aims to help candidates improve and maintain their wellbeing and reach their goals.

Graduate Diploma candidates can access up to four sessions per presenting issue, per year, for up to two issues per person. These sessions are free of charge. The counsellor may refer the candidate or a family member to external specialised services to address specific issues. In some cases, the costs arising from such a referral will be the candidate's responsibility; however, these will be clearly discussed before a referral is made.

The contact details for The Tax Institute's EAP provider are provided to all Graduate Diploma candidates at the beginning of each study period.

### **Maintenance of academic and professional standards**

The Tax Institute's Candidate At Risk Policy seeks to identify and manage the candidate cohort's teaching and learning needs to promote high pass and success rates.

The assessment strategies for The Tax Institute's courses need to meet the high standards of the professional practice of tax law advice, which include conformity with the tax laws of Australia and consumer protection for Australian taxpayers. It is therefore not possible to change assessment results affected by a candidate's personal situation.

## 4.3 Reasonable adjustment

The Tax Institute acknowledges that a physical, sensory or learning disability, a medical or mental health condition, or an ongoing non-medical adversity may affect a candidate's ability to achieve their academic goals. Reasonable adjustment refers to the measures taken by The Tax Institute to provide a learning environment in which all candidates have equal opportunity to succeed in their studies.

The Tax Institute's Candidate At Risk Policy provides all candidates with access to education on an equal basis, with accessibility considered in the design of:

- the enrolment process
- opportunities for candidate participation
- curriculum development, accreditation and delivery
- assessment practices
- candidate support services.

Any candidate who requires reasonable adjustment of an aspect of a course should email their Subject Coordinator directly.

[Applications for Reasonable Adjustment](#) to exam conditions must be received no later than three weeks prior to the exam.

## 5 WITHDRAWAL AND DEFERRAL POLICY

Please note that withdrawing or deferring your studies does not affect your membership of The Tax Institute. To discuss options regarding your membership, please contact The Tax Institute's Membership team on (02) 8223 0060 or [membership@taxinstitute.com.au](mailto:membership@taxinstitute.com.au).

### 5.1 Subject withdrawal

#### Subject withdrawal conditions and fees

##### *Prior to commencement*

Withdrawal applications received **prior to the subject commencement date** are eligible for a full refund of the enrolment fee. The enrolment is not recorded on the candidate's academic record.

##### *Prior to the census*

Withdrawal applications received **on or after the subject commencement date and up to the census** are eligible for a refund of 80% of the enrolment fee. The enrolment is not recorded on the candidate's academic record.

##### *After the census*

Withdrawal applications received where:

- the application is lodged **after the census** and **no more than 72 hours after the subject's final assessment**, and
  - the candidate **did not attend** the final assessment
- are ineligible for a refund and will receive a grade of Discontinued Without Fail for the subject.

To withdraw from a subject, complete a [Subject Withdrawal Form](#).

Upon receipt of a completed [Subject Withdrawal Form](#), any applicable refund will be processed and access to e-learning resources will be disabled by The Tax Institute. All refund payments will be made in Australian dollars to the person or entity that paid the subject fees.

### 5.2 Deferral – general conditions

Deferral allows a candidate to discontinue their enrolment without academic penalty and enrol in the same subject in a later Study Period.

The Tax Institute offers two types of deferral – subject deferral and late deferral – to provide candidates with suitable options to change their enrolment in different circumstances.

The general conditions in this section apply to both subject deferral and late deferral.

#### Learning materials and assessments

Updated learning materials will be provided on commencement of the new enrolment (unless the deferred enrolment is Assessment Only). The Tax Institute does not provide guidance on changes to subject notes.

Candidates are expected to study the subject notes and achieve the learning outcomes in the same Study Period as their assessments and may not rely on assessments completed during previous enrolments in the subject.

Candidates must complete all assessment tasks in the subsequent enrolment, including Checkpoint quizzes. Candidates are not permitted to carry forward the result of any completed assessment component to the deferred enrolment.

#### Withdrawal from a deferred enrolment

If subject deferral or late deferral is granted and the candidate subsequently elects not to undertake the deferred enrolment, withdrawal from the deferred enrolment is permitted. The conditions for subject

withdrawal at 5.1 above would then apply to the deferred enrolment, including the deadlines for withdrawal and refund of subject fees. Deferral fees are not refundable under any circumstances.

For example: a candidate enrolls in Study Period 1 2020. After the census, they defer their enrolment to Study Period 2 2020, paying the subject deferral fee. The candidate then chooses to withdraw from the Study Period 2 enrolment before commencement. The candidate is eligible for a refund of the original enrolment fee **but not the deferral fee**.

If a candidate does not attempt the deferred enrolment and does not withdraw, a result of 'Not Yet Achieved' will be recorded for the deferred enrolment.

## 5.3 Subject deferral

### Subject deferral conditions and fees

Subject deferral is available to candidates where:

- the application is lodged **after the census** and **no more than 72 hours after the subject's final assessment**, and
- the candidate **did not attend** the final assessment.

Where these criteria are satisfied, no other conditions apply.

A maximum of **one subject deferral per enrolment** is allowed. The deferred enrolment must be commenced in one of the two subsequent study periods, e.g. an enrolment deferred in Study Period 1 must be commenced no later than Study Period 3 of the same year.

Candidates who wish to vary their enrolment before the census should transfer or withdraw their enrolment.

A fee applies for subject deferral – see the [Schedule of Fees](#).

To defer an enrolment, submit the [Subject Deferral Form](#).

## 5.4 Late deferral

The Tax Institute may grant late deferral where a candidate's preparation for an assessment has been adversely affected by illness or another serious event beyond their control and the candidate chooses not to sit an assessment.

### Late deferral conditions and fees

Late deferral may be granted to a candidate where:

- the adverse impact on study arose or became known to the candidate **during the two weeks before** the final assessment
- the candidate **did not attend** the final assessment
- the application for late deferral is lodged **no more than 72 hours after** the final assessment.

Applicants must provide evidence of the adverse impact on study and how it adversely affected their preparation for the assessment. There are generally three categories of event that may be eligible for late deferral:

- medical
- compassionate
- hardship or trauma.

A fee applies for late deferral – see the [Schedule of Fees](#).

Candidates that satisfy the eligibility criteria should submit an [Application for Late Deferral](#) to The Tax Institute. The form includes guidance on the circumstances where late deferral may be granted and the evidence required to support an application.

Applications must be:

- submitted on the appropriate form
- supported by a clear statement of the facts around the event and the impact on the applicant's performance in the assessment caused by the event, and
- include appropriate evidence, such as a medical certificate etc.

Late applications may be accepted in extenuating circumstances, such as the candidate's incapacitation.

All information submitted will be treated in the strictest of confidence, in accordance with The Tax Institute's [Privacy Policy](#).

Applications for late deferral are considered on a case-by-case basis, taking into account evidence submitted, as well as the candidate's performance and progress in their studies with The Tax Institute. Decisions about eligibility for late deferral are made by the Education Quality Assurance Board. A response will be provided within four business days of receipt of a completed application.

**Where late deferral is granted**

If late deferral is granted, the candidate will be allowed to defer the enrolment to one of the two subsequent study periods for a concessional fee.

# 6 COURSE PROGRESSION POLICY FOR THE GRADUATE DIPLOMA OF APPLIED TAX LAW

## 6.1 Course structure and subject offering

The Graduate Diploma will be awarded after the successful completion of six subjects: three compulsory core subjects and three electives.



The three compulsory core subjects are:

- ATL001 CTA1 Foundations
- ATL003 CTA2A Advanced
- ATL004 CTA2B Advanced.

Candidates must also complete three elective subjects from:

- ATL002 CommLaw1 Australian Legal Systems
- ATL005 CommLaw2 Entities and Business Structures
- ATL006 CommLaw3 Property Law
- ATL007 Advanced Superannuation
- ATL008 Tax for Trusts in Estate Planning and Wealth Management
- ATL009 Corporate Tax.

## 6.2 Maximum period of candidature

Graduate Diploma of Applied Tax Law candidates must complete the course within five years of the date of initial enrolment. This time limit is in place to ensure the qualification awarded is current to the work of the tax professional when it is issued.

Candidates wishing to extend their candidature beyond the maximum period may notify The Tax Institute using the [Application for Leave from Study, Extension of Candidature or Discontinuation](#) form, providing reasons for the request and a date of intended return to study.

## 6.3 Progression rules

To ensure that knowledge and skills are acquired in a manageable sequence, some subjects in the Graduate Diploma have prerequisite or co-requisite subjects:

- ATL001 CTA1 Foundations must be completed before ATL003 CTA2A Advanced
- ATL003 CTA2A Advanced must be completed before ATL004 CTA2B Advanced



- ATL004 CTA2B Advanced must be completed before:
  - ATL007 Advanced Superannuation *or*
  - ATL008 Tax for Trusts in Estate Planning and Wealth Management *or*
  - ATL009 Corporate Tax.

Requests to study more than one subject in a study period are subject to The Tax Institute's assessment of the candidate's readiness to study the proposed combination of subjects.

## 6.4 Academic progress

From time to time, the Education Quality Assurance Board (EQAB) of The Tax Institute may need to provide guidance on an individual candidate's academic progress, as a precursor to effecting the Candidate At Risk Policy. This may occur where, for example:

- appropriate timeframes for the completion of a course have not been met
- a candidate has failed a specific subject on two occasions
- a candidate has repeatedly failed assessments
- other matters of concern relating to academic progress arise.

The EQAB may make recommendations to The Tax Institute's General Manager – Knowledge and Learning, which could include:

- recommending that a candidate receive counselling on study and exam techniques
- assisting a candidate to source additional tutorial support
- advising that a candidate discontinue the course.

Candidates for the Graduate Diploma of Applied Tax Law are allowed up to three consecutive study periods without completing a subject. A 'completed' subject includes enrolments where the candidate attempted all assessments and failed the subject, but excludes enrolments where the candidate withdrew or deferred the enrolment.

### Leave from study

After three consecutive study periods without completing a subject, candidates must enrol in a subject or apply for leave from study. Candidates applying for leave from study should complete the [Application for Leave from Study, Extension of Candidature or Discontinuation](#) form.

Applications for leave from study are assessed by EQAB, which will take into account the reasons for the request and the candidate's prior academic progress. Leave from study will not normally be granted for more than one year.

### Inactive candidature and involuntary discontinuation

If a candidate takes no action after three consecutive study periods without completing a subject, their candidature may be deemed inactive.

Inactive candidacies are reported to EQAB for consideration. The inactive candidate is invited to make submissions to EQAB about their progress through the course, which EQAB takes into account in making its decision. EQAB's terms of reference empower it to:

- consider the evidence and circumstances around inactive candidature
- set appropriate conditions for continued candidature
- exclude from the course any candidate who is inactive or who has failed to comply with previous conditions for continued candidature.

A decision to involuntarily discontinue a candidate from the course is subject to appeal under the Appeals Policy.

## 6.5 Conferral of the Graduate Diploma of Applied Tax Law

### Eligibility for award

Upon successful completion or recognition of six subjects that satisfy the progression rules for the Graduate Diploma of Applied Tax Law, candidates will be eligible to be awarded a Graduate Diploma of Applied Tax Law from The Tax Institute.

The Tax Institute will contact potential graduands at the conclusion of each academic year to offer conferral of the award. Alternatively, if you believe you have satisfied the requirements for the Graduate Diploma, [contact](#) the Education Team to request preparation of your academic transcript and testamur. Please allow four weeks for delivery of these documents.

### Recording of results, advanced standing and recognition of prior learning

Academic transcripts for the Graduate Diploma will record subject outcomes as follows:

- Subjects offered by The Tax Institute and completed under the Graduate Diploma (from 2015 onward) will record the **grade awarded** for that subject.
- Subjects recognised as exemptions based on completion of a subject offered by The Tax Institute prior to the commencement of the Graduate Diploma will be recorded as **Advanced Standing**.
- Subjects recognised as exemptions based on completion of a subject offered by another institution (or recognition any other basis) will be recorded as **RPL** (recognition of prior learning).

### Prizes for academic achievement

Prizes for academic achievement are awarded to candidates who are the national dux of their subject. These candidates will be asked to sign a [release](#) allowing The Tax Institute to promote their name and firm to its members and others in its publications.

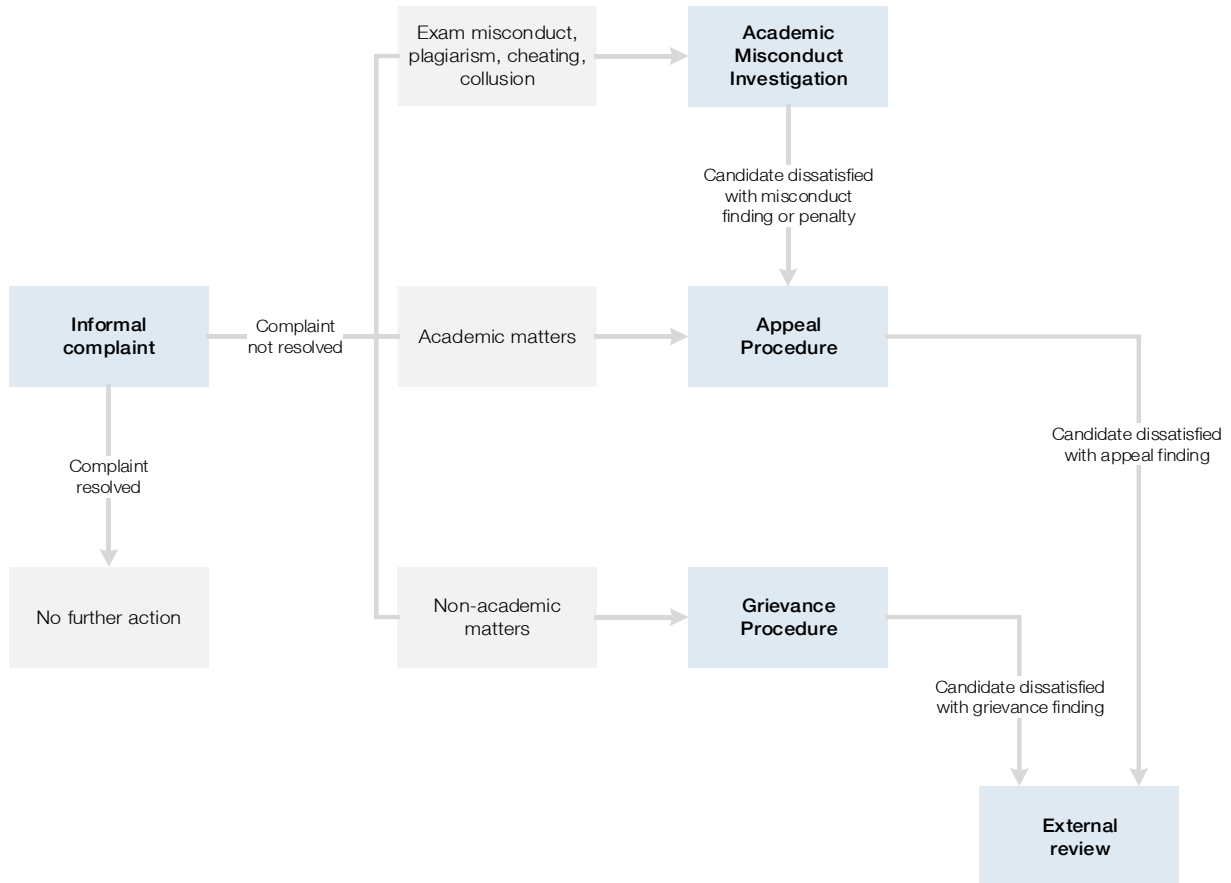
# 7 RESOLVING COMPLAINTS

The Tax Institute seeks to resolve complaints promptly, transparently and with the minimum level of formality appropriate to the matter.

The Tax Institute has processes in place to ensure that:

- complainants with are dealt with fairly and have the opportunity to be heard
- decisions about the merits of the complaint are reasonable and accountable
- the outcome of a complaint is communicated clearly within set timeframes.

The diagram below summarises The Tax Institute’s complaints handling procedures.



## 7.1 Making an informal complaint

A complaint may be an expression of dissatisfaction with any aspect of The Tax Institute Education’s operations, academic processes, procedures, personnel, fees or quality of service.

As a first step to resolving a complaint, The Tax Institute encourages candidates to contact it informally by emailing:

[complaintsresolution@taxinstitute.com.au](mailto:complaintsresolution@taxinstitute.com.au)

All complaints will receive a response within two business days. The response will:

- ask for more information about the complaint, or
- offer an informal resolution to the complaint, or
- recommend the candidate initiate a formal procedure to resolve the complaint.

Where the candidate is not comfortable making an informal complaint, they may initiate a formal complaint procedure directly.

## 7.2 Formal complaint procedures

Where a complaint has not been resolved informally, or where the nature or seriousness of a complaint requires a formal resolution, The Tax Institute's response will be governed by the procedures set out in these policies:

- for complaints about candidate misconduct during exams, plagiarism, collusion and cheating, see the Academic Misconduct Policy on page 33
- for complaints about academic results and appeals of findings under the Academic Misconduct Policy, see the Appeal Policy on page 37
- for complaints about non-academic matters, see the Grievance Policy at section 10 on page 39.

# 8 ACADEMIC MISCONDUCT POLICY

The Tax Institute expects that all work presented by candidates for assessment is their own original work and that all candidates abide by sound academic practices. Where incidents of academic misconduct and poor academic practice are identified, The Tax Institute's response will follow the policy and procedures set out below.

This policy also applies to academic staff involved in the development and delivery of The Tax Institute's courses and programs.

## 8.1 The board governing academic misconduct

The Tax Institute's Education Quality Assurance Board (EQAB) has the following terms of reference for matters related to academic misconduct:

- make decisions and determine disciplinary action when incidents are brought to its attention, including situations where candidates are considered to have colluded or cheated on assessment tasks (including exams, oral presentations, assignments (including Letters of Advice) and online assessments)
- report or make recommendations on systemic or other issues to Management and to The Tax Institute's National Council.

### Scope of EQAB authority

EQAB decisions are referred to the General Manager – Knowledge and Learning (GMKL) for implementation.

The EQAB considers disciplinary matters and penalties, and can refer the outcome of complaints about academic misconduct to the Professional Standards Committee of The Tax Institute.

## 8.2 The definition of academic misconduct

The Tax Institute defines academic misconduct as one or more of the matters below.

### Plagiarism

Failure to cite sources used (thus attempting to present the work of another as one's own work) is plagiarism. Any source document must be honestly and meticulously acknowledged. All sources should be referenced at the appropriate point in the text and be included in a list of references or a bibliography at the end of the assessment. This applies to candidates, support staff and academic staff.

### Collusion

The formation of groups to share ideas and define the requirements of assessments is an accepted and encouraged academic practice. However, it is neither acceptable nor ethical for members of the group to submit answers or parts of assessments that are substantially similar or identical to the work of others. All work submitted for assessment must represent an individual's own interpretation of any discussions or projects undertaken in a group.

### Cheating

Cheating, or attempts to cheat, will be deemed to have occurred if a candidate has:

- procured another person to complete all or part of an assessment
- taken in, or used, any material in an exam other than material specifically permitted by the instructions for that exam
- obtained from, or given to another person, any information relating to the subject, or any part of it, in an exam without approval of the exam supervisor
- behaved in an exam in any manner that is, in the opinion of the exam supervisor, intended to provide a misleading basis for assessment.

## 8.3 Investigation of complaints of academic misconduct by candidates

### How to make a complaint about academic misconduct

The Tax Institute will initiate an investigation when a complaint of academic misconduct by a candidate is made to The Tax Institute. An allegation of academic misconduct may be made by (but not limited to):

- markers
- staff, including exam supervisors
- other candidates
- employers
- members of the public.

Complaints about academic misconduct can be made by emailing [complaintsresolution@taxinstitute.com.au](mailto:complaintsresolution@taxinstitute.com.au).

### Complaints should be timely

A complaint of academic misconduct by a candidate must be brought to the attention of The Tax Institute as soon as possible after the complainant becomes aware of the academic misconduct. Unless there are exceptional circumstances, this should be done before the end of the exam period in the study period. In this context, 'exceptional circumstances' means that there are substantial reasons why the complainant was unable to bring the complaint to the attention of The Tax Institute before the end of the exam period; and the complaint contains compelling evidence of serious academic misconduct.

### Withholding of results

If a complaint of academic misconduct by a candidate has been made before the candidate's results have been released, The Tax Institute's Higher Education Delivery Manager (HEDM) may direct that the candidate's results be withheld until the complaint has been investigated and resolved.

### Complaints after release of results

A complaint of academic misconduct by a candidate that is brought to the attention of The Tax Institute after the candidate's results have been released must be referred to the GMKL for investigation.

## 8.4 Independent representation

The Tax Institute's Academic Misconduct Policy allows the candidate to be supported by an appropriate independent third party and, if its internal processes fail to resolve the complaint of academic misconduct to the satisfaction of the candidate, for the candidate to appeal a finding of academic misconduct.

An independent third party is defined as a person who can provide support or professional advice to the person who is the subject of a complaint of academic misconduct.

## 8.5 Academic Misconduct Investigation Procedure

Investigations of academic misconduct involve three steps:

### Step 1

A complaint of academic misconduct by a candidate is referred to the HEDM (or GMKL if the candidate's results have already been released). The Tax Institute reserves the right to withhold the results of the candidate or to override the results if already released.

The HEDM may withhold the release of results for this candidate. Where possible, this will be undertaken without disadvantaging the cohort, while affording the investigated candidate the protection of their identity until the allegation is appropriately investigated and decided upon.

The HEDM (or GMKL) then forms the opinion, based on the allegations set out in the complaint and such other information as is available, whether there are sufficient grounds to establish a *prima facie* case of academic misconduct. If the HEDM (or GMKL) is unable to form such an opinion, no further action will be

taken. If the complaint has been made against a candidate and their result has been withheld as a result of the complaint, The Tax Institute will release the candidate's result.

This step may take up to 21 business days.

## Step 2

If the HEDM (or GMKL) forms the opinion that there is a *prima facie* case of academic misconduct against a candidate, they must notify the candidate in writing to this effect and advise the candidate that they will be conducting an investigation.

In conducting their investigation, the HEDM (or GMKL) must:

- gather and assess all evidence reasonably available to them that is relevant to the issue of whether or not the candidate has engaged in academic misconduct
- give the candidate the opportunity to rebut the complaint, whether
  - in an interview
  - by providing a written statement
  - by providing relevant additional evidence, which may include a written statement from a third party or parties.

In conducting their investigation, the HEDM (or GMKL) may:

- require written statements tendered by or on behalf of the candidate to be in the form of a statutory declaration
- make such further enquiries and seek such relevant additional information as they consider reasonable.

The HEDM (or GMKL) must prepare a written report of their investigation setting out the evidence considered and making a recommendation that:

- the complaint of academic misconduct against the candidate should be upheld, or
- the complaint of academic misconduct against the candidate should not be upheld.

This step may take up to 30 business days.

## Step 3

The HEDM (or GMKL) must present their report to a sub-committee empanelled from the EQAB and sitting as the EQAB, for its consideration. At least one member of the sub-committee must be an academic.

The EQAB, after considering the case, must either:

- uphold the complaint of academic misconduct, or
- not uphold the complaint of academic misconduct

The HEDM (or GMKL) must notify the candidate of the EQAB's decision as soon as possible after it has been made. A copy of the report prepared for the EQAB must be provided to the candidate.

If the complaint has not been upheld:

- any results that have been withheld must be released to the candidate as soon as practical, and
- the candidate's academic record must not contain any record that a complaint of academic misconduct had been made.

If the complaint has been upheld:

- the candidate's academic record must be noted accordingly, and
- records of the complaint, the investigation and the EQAB's decision (including in relation to the penalty or penalties imposed) must be appended to the candidate's record.

This step may take up to 30 business days.

## 8.6 Penalties for academic misconduct

If a complaint of academic misconduct is upheld, the EQAB may impose one or more of the sanctions below:

- formal notice to the candidate of the misconduct
- record a failure for all, or any part, of the assessment
- record a precedent incident on the candidate's file
- require the candidate to repeat the subject
- suspend the candidate from enrolling for a certain period
- suspend the candidate from enrolling in further subjects for a certain period
- expel the candidate from the course.

The EQAB may also lodge a complaint to the Professional Standards Committee of The Tax Institute as a disciplinary action relevant to the candidate's Membership of The Tax Institute.

If a candidate is required to repeat a subject due to of a finding of academic misconduct, the candidate must pay the enrolment fee for that subject.



## 9 APPEAL POLICY

The Tax Institute's Appeal Policy will be applied where a candidate wishes to appeal:

- an assessment result
- an assessment of prior learning
- a finding of academic misconduct, or
- the penalty imposed for a finding of academic misconduct.

### 9.1 Grounds for appeal

A candidate may appeal an assessment result on one or more of the grounds below, if supported by evidence:

- feedback on formative assessments was not provided within a reasonable time
- The Tax Institute provided incorrect information on the format or content of an exam
- an assessment decision was made using assessment methods that were not according to policy
- the candidate was disadvantaged in the Letter of Advice/exam attempt
- there is an empirically-supported allegation of bias
- in other exceptional circumstances put to The Tax Institute's Education Quality Assurance Board (EQAB) by the General Manager – Knowledge and Learning or the Subject Convenor, where the Chair of the EQAB considers the appeal reasonable.

### 9.2 Independent representation

The Tax Institute's Appeal Policy allows the applicant to be supported by an appropriate independent third party and, if its internal processes fail to resolve the appeal to the satisfaction of the candidate, for the candidate to seek independent external review.

An independent third party is defined as a person who can provide support or professional advice to the person who has initiated an appeal.

### 9.3 Lodging an appeal

If a candidate wishes to lodge an appeal, they must submit notice of the appeal to The Tax Institute in writing, providing all relevant details. This notification initiates The Tax Institute's Appeal Procedure.

### 9.4 Appeal Procedure

The Appeal Procedure will be initiated when a notice of the appeal is received by or brought to the attention of the Higher Education Delivery Manager (HEDM) of The Tax Institute. The investigation process involves three steps:

#### Step 1

The complaint is referred to the HEDM. The HEDM then ascertains, from the nature and other details (if available) of the appeal, whether *prima facie* grounds for appeal are established. This in itself can form a substantial part of the investigation. If it is established that one or more of the grounds for appeal set out at section 9.1 exists, the HEDM then proceeds with the investigation. If there are no grounds for an appeal, The Tax Institute will notify the appellant.

This step may take up to 21 business days.

#### Step 2

The investigation process itself includes the following elements:

- investigation of evidence
- investigation of other relevant details
- where relevant, a written response from The Tax Institute officer whose decision is the subject of the complaint ('decision maker')
- an interview with the decision maker.

This step may take up to 30 business days.

### **Step 3**

After completing the investigation, the HEDM presents the findings to the GMKL and the EQAB for appropriate action. The EQAB, after consideration of the case, will either:

- dismiss the appeal on the basis of insufficient grounds, thereby upholding the original decision, or
- uphold the original decision, or
- overturn the original decision.

Where the appeal concerns a decision made or participated in by a member of the EQAB acting in another capacity, that member will not participate in the EQAB's deliberations.

The GMKL must notify the appellant of the EQAB's decision as soon as possible after it has been made. A copy of the report prepared for the EQAB must be provided to the appellant.

This step may take up to 30 business days.

The Appeal Procedure will be The Tax Institute's final internal action to resolve an appeal and the outcome cannot be further appealed. See page 41 for information on external review of matters subject to the Appeal Policy.

# 10 GRIEVANCE POLICY

A grievance includes, but is not limited to, a complaint brought about by applicants to or candidates for The Tax Institute's Structured Education subjects due to claims of racial or sexual harassment; or discrimination on the grounds of disability, race, religious belief, political viewpoint, sex, marital status, transgender or pregnancy.

A grievance may arise with regard to any non-academic aspect of The Tax Institute's Structured Education operations, including operations provided by other entities on behalf of The Tax Institute. Grievances can only exist in relation to these matters if it is claimed that the relevant policies or procedures have themselves not been properly followed and applied: they cannot be made against the policy or procedure.

A grievance may not be lodged where the subject matter is eligible for determination under the Appeals Policy, or where a specific matter has already been considered and a decision made in accordance with the Appeals Procedure.

The quality assurance processes of The Tax Institute's Education Quality Assurance Board ensure that policies and procedures satisfy the minimum standards required for higher education providers<sup>3</sup>.

Candidates who have a grievance are encouraged to try to resolve their issues directly with the other party/ies. If this is unsuccessful or if the aggrieved party is unwilling or unable to approach the other party/ies, a written grievance should be lodged. A grievance may be lodged without fear of reprisal.

## 10.1 Independent representation

The Tax Institute's Grievance Policy allows the applicant to be supported by an appropriate independent third party and, if its internal processes fail to resolve the grievance to the satisfaction of the candidate, for the candidate to seek independent external review.

An independent third party is defined as a person who can provide support or professional advice to the person who has made a grievance complaint.

## 10.2 Lodging a grievance

If the candidate wishes to lodge believes they are aggrieved, they must write to the General Manager – Knowledge and Learning at [complaintsresolution@taxinstitute.com.au](mailto:complaintsresolution@taxinstitute.com.au), providing all relevant details, including why they feel they have been unfairly dealt with or discriminated against. This notification initiates The Tax Institute's Grievance Procedure.

## 10.3 Grievance Procedure

The process for hearing the grievance will:

- provide an opportunity to be heard
- be free from bias
- be expedient.

The investigation process will be initiated when a grievance is received, or otherwise brought to the attention of the GMKL of The Tax Institute.

The investigation process is the Grievance Procedure, set out below.

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<sup>3</sup> Higher Education Standards Framework (Threshold Standards) 2015

### **Step 1**

A grievance brought to the attention of The Tax Institute is referred to the GMKL. The GMKL then forms the opinion, based on the allegations set out in the grievance and such other information as is available:

- whether the subject matter of the grievance is able to be determined under the Grievance Policy
- if yes, whether there are sufficient grounds to pursue further enquiries.

If the GMKL is unable to form such an opinion, no further action will be taken.

This step may take up to 21 business days.

### **Step 2**

If the GMKL forms the opinion that there are sufficient grounds to pursue further enquiries, then they must notify the aggrieved party and any person against whom a grievance has been lodged (the decision maker), in writing to this effect and advise them that they will be conducting an investigation.

In conducting their investigation, the GMKL must:

- gather and assess all evidence reasonably available to them that is relevant to the issue raised in the grievance
- give the decision maker the opportunity to rebut any allegations raised in the grievance, whether
  - in an interview
  - by providing a written statement
  - by providing relevant additional evidence, which may include a written statement from a third party or parties.

In conducting their investigation, the GMKL may:

- require written statements tendered by or on behalf of the aggrieved party and/or the decision maker to be in the form of a statutory declaration and/or
- make such further enquiries and seek such relevant additional information as they consider reasonable.

The GMKL must prepare a written report of their investigation setting out the evidence considered and making a recommendation that:

- the grievance should be upheld
- the grievance should be not upheld.

This step may take up to 30 business days.

### **Step 3**

After completing the investigation, the GMKL presents the findings to the EQAB for appropriate action. After consideration of the case, the EQAB must either:

- uphold the grievance and:
  - overturn the original decision, or
  - counsel the staff member who is the subject of the grievance, or
  - attend to the cause of the grievance if it is based on The Tax Institute's systems
- where the decision maker is a member of The Tax Institute, consider whether the matter should be referred to the Professional Standards Committee as a complaint against a voting member
- not uphold the grievance.

The GMKL must notify the aggrieved party and the decision maker (if any) of the EQAB's decision as soon as possible after it has been made. A copy of the report prepared for the EQAB must be provided to the aggrieved party and the decision maker.

This step may take up to 30 business days.

Where a grievance is raised against the GMKL or EQAB, the grievance will first be heard by the Chief Executive Officer.

The Grievance Procedure will be The Tax Institute's final internal action to resolve a grievance and the outcome cannot be appealed.

### **Mediation of grievances**

The Tax Institute may, at its discretion, seek to have the issues of substance in a grievance resolved via mediation. Mediation is a consent-based dispute resolution process that may be used where all involved parties give their consent.

Mediation is not part of the formal Grievance Procedure. However, the Grievance Procedure can be suspended while the parties attempt to resolve the grievance using mediation. If mediation is not successful, the Grievance Procedure will resume.

In a mediation, an independent mediator helps the parties in dispute to attempt to reach an agreement. Any agreement comes from those in dispute, not from the mediator. The mediator is not there to judge, to say one person is right and the other wrong, or to tell those involved in the mediation what they should do. The mediator is in charge of the process of seeking to resolve the problem but not the outcome.

The outcome of a mediation is not binding on either party, but any actions agreed at the mediation may form part of a subsequent formal agreement.

If the parties agree to mediation, The Tax Institute will retain an external mediation provider. Mediators will work individually or in pairs as co-mediators. Mediation can be used:

- at any stage in the conflict, as long as any ongoing formal procedures are suspended
- to rebuild relationships after a formal grievance has been resolved
- to address the issues of substance in a grievance.

## **10.4 External review of appeals and grievances**

Where the Appeal Procedure or Grievance Procedure do not resolve an appeal or grievance to the satisfaction of the candidate, or if the candidate is dissatisfied with the internal process, the candidate may seek a review by an independent third party at any stage of the Appeal Procedure or Grievance Procedure.

If an appeal or grievance is the subject of formal external enquiry or legal action, the timelines indicated in the relevant procedure will be suspended until the external review is completed.

External review may be initiated by the candidate by:

- seeking assistance from a relevant external body
- consulting with a solicitor about legal remedies that may be available.

An external body may require the aggrieved person to have initiated one of The Tax Institute's internal dispute resolution processes before they will consider a grievance. Relevant external bodies include:

- the Ombudsman in each state
- the Tertiary Education Quality and Standards Agency (the body that accredits The Tax Institute to provide the Graduate Diploma of Applied Tax Law)
- the Anti-Discrimination Board
- the Australian Human Rights Commission.

### **Costs and external reviews**

The Tax Institute is not liable to the candidate in respect of any and all of the costs incurred by the candidate in relation to the candidate seeking external review.

However, The Tax Institute may, at its sole and absolute discretion, seek from a candidate who appeals, reimbursement for all reasonable costs, whether direct or indirect, incurred by The Tax Institute in dealing in any way with external review of a grievance under this policy. The Tax Institute may issue enforcement and recovery proceedings against the candidate under this clause in any court of competent jurisdiction at any time.

# 11 PRIVACY NOTICE

The Tax Institute (TTI) complies with its obligations under the *Privacy Act 1988* (Cth) with respect to how it handles personal information.

TTI collects, uses, holds and discloses your personal information (including sensitive information, such as health information) for a range of purposes, such as administrative purposes relating to membership of TTI and TTI's courses (including assessment of eligibility and providing courses), compliance with Government and statutory requirements, provision of information relating to TTI's services and member benefits, and to conduct market research.

If you do not provide the personal information requested by TTI, it may not be able to provide its services to you, such as assessment of your course enrolment application. TTI does not disclose criminal record information to third parties.

TTI usually discloses your personal information to entities such as your sponsoring employer (with respect to your course records and results), The Tax Practitioners Board, TTI's business partners for marketing purposes, IT companies and other companies who provide administrative and other services to TTI, and government bodies, such as the Tertiary Education and Quality Standards Agency.

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For further information on how TTI collects, uses, holds and discloses personal information, please see its Privacy Policy at [www.taxinstitute.com.au](http://www.taxinstitute.com.au). The Privacy Policy also contains information on how to request access to or correction of your personal information and how to make a complaint about a breach of privacy.

By submitting your application to TTI, you confirm that you have read TTI's Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties as set out in this notice and in accordance with TTI's Privacy Policy.

If you do not want your personal information to be used by TTI or disclosed to third parties, for the purpose of direct marketing, please contact us in writing at [membership@taxinstitute.com.au](mailto:membership@taxinstitute.com.au).