

INSTRUCTIONS FOR EXAMINATION CANDIDATES



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STRICT SILENCE must be observed throughout the examinations

Module 1 - Principles of International Taxation Tuesday 11 December 2018

Module 2 - Jurisdiction Modules Wednesday 12 December 2018

Options:

- 2.09 **United Kingdom**

Module 3 - Thematic Modules Thursday 13 December 2018

Options:

- 3.01 **EU Direct Tax**
- 3.02 **EU VAT**
- 3.03 **Transfer Pricing**

You must ensure that you arrive for the exams you have entered for on the correct date and time. The exam start times can be found on [page 2](#).

Please note that your name, candidate number, ADIT registration number and email address may be shared with the exam centre in accordance with our data protection guidelines. The CIOT is not responsible for the content and/or accuracy of communications sent directly to candidates by exam centres.

EXAM START TIMES

Exam centre	Time Zone*	Local exam time
Chicago Houston	UTC -6.00hr	08.30 – 11.45 (CST)
Kingston New York	UTC -5.00hr	09.00 – 12.15 (EST)
São Paulo	UTC -2.00hr	12.00 – 15.15 (BRST)
Accra Dublin London	UTC	10.00 – 13.15 (GMT)
Bratislava Budapest Hamburg Lagos● Lucerne Luxembourg Madrid Paris Valletta Warsaw Yaoundé●	UTC +1.00hr	11.00 – 14.15 (CET/WAT●)
Athens Beirut Bucharest Cairo Harare● Johannesburg● Kiev Kigali● Lusaka● Maseru● Nicosia	UTC +2.00hr	12.00 – 15.15 (EET/CAT●/SAST●)
Dar es Salaam Doha● Istanbul● Kampala Manama● Moscow● Nairobi	UTC +3.00hr	13.00 – 16.15 (EAT/AST●/TRT●/MSK●)
Beau Bassin-Rose Hill	UTC +4.00hr	12.30 – 15.45 (MUT)
Baku Dubai● Tbilisi●	UTC +4.00hr	14.00 – 17.15 (AZT/GST●/GET●)
Islamabad	UTC +5.00hr	15.00 – 18.15 (PKT)
Mumbai	UTC +5.30hr	14.30 – 17.45 (IST)
Bangalore Chennai Delhi	UTC +5.30hr	15.30 – 18.45 (IST)
Almaty	UTC +6.00hr	14.30 – 17.45 (ALMT)
Hanoi Jakarta●	UTC +7.00hr	13.00 – 16.15 (ICT/WIB●)
Bangkok	UTC +8.00hr	13.30 – 16.45 (SGT)
Hong Kong Kuala Lumpur● Singapore●	UTC +8.00hr	14.00 – 17.15 (HKT/MYT●/SGT●)
Canberra Sydney	UTC +11.00hr	17.00 – 20.15 (AEDT)

*All time zones are shown in relation to Coordinated Universal Time (UTC).

●● Colours indicate the local time zone where multiple centres are shown

Local time zones for exam centres

AEDT: Australian Eastern Daylight Time | ALMT: Alma-Ata Time | AST: Arabia Standard Time | AZT: Azerbaijan Time
 BRST: Brasilia Summer Time | CAT: Central Africa Time | CET: Central European Time | CST: Central Standard Time
 EAT: East Africa Time Zone | EET: Eastern European Time | EST: Eastern Standard Time | GMT: Greenwich Mean Time
 GET: Georgia Standard Time | GST: Gulf Standard Time | HKT: Hong Kong Time | ICT: Indochina Time | IST: Indian Standard Time
 MSK: Moscow Standard Time | MUT: Mauritius Time | MYT: Malaysia Time | PKT: Pakistan Standard Time
 SAST: South African Standard Time | SGT: Singapore Time | TRT: Turkey Time | WAT: West Africa Time
 WIB: Western Indonesian Time

GENERAL INFORMATION

Examination method

Exams taking place in December are sat using the **on-screen** method only.

Your exam method was chosen when you entered for the exams, and cannot be changed.

You are expected to bring a fully-charged laptop with the Exam4 software pre-installed. Power sockets will be available to plug your laptop into during the exam. Please ensure that the AC power plug for your laptop is compatible with the local standard, or that you have the correct power adaptor.

You will not be given additional time to download and install the Exam4 software before your exam, and you should ensure that the software runs correctly on your laptop before the day of the exam. Instructions on running Exam4 practice exams can be found on our website at www.adit.org.uk/onscreen.

It is your responsibility to ensure that you hold any necessary administrative rights in order to open the Exam4 software. You should launch your operating system on the morning of your exam in order to ensure that any updates are downloaded, installed and configured before you arrive at the exam centre. Exam centres are not able to provide candidates with spare laptops.

Loud keyboards may disrupt other candidates and you are expected to use soft-touch keyboards during the exams.

Examination duration

The exams total 3 hours and 15 minutes in length.

The first **15 minutes** of each paper is the pre-exam reading time. During this time, you may read and annotate the question paper but you may **not** write anything in the answer booklets or type in Exam4, including answer separators.

The Presiding Officer will inform you when you can start answering the questions.

Arrival time

You should be ready to take your place at least 20 minutes prior to the start of the exam.

If you are more than 30 minutes late for any exam, you will not be permitted to sit the exam.

Belongings which you are not permitted to have with you at your exam desk should be left in the designated place as indicated by the Presiding Officer.

Very small handbags may be left underneath your chair. You are advised not to bring anything valuable to the hall as all items are left at your own risk.

Special exam centres

If you are sitting your exams at a **special exam centre**, you will need to contact the exam centre to arrange payment of the additional hosting fee before the date of your exam (unless otherwise stated). Contact details for your centre are included within your candidate notification email. If you do not attend an exam for which you have registered, you may still be charged the exam hosting fee.

Failure to arrange payment of your exam hosting fee may lead to your exam results being withheld, and you may not be permitted to sit further ADIT or other CIOT exams until this fee is paid.

IDENTIFICATION AND TIMEKEEPING

IDENTIFICATION **important information**

- **Candidate attendance form:** You must print and sign a candidate attendance form for **every exam you are sitting**, and have this ready for collection at the start of each of your exams. You will receive a candidate information email for each exam you are sitting, and the candidate attendance form will be contained within the body of the email.
 - **Identification:** You must bring identification with you which includes both your photograph and your signature (for example, a passport or driving licence with photo). You must display this on your desk at all times during every exam you are sitting. The signature on this will be checked against your candidate attendance form.
 - **Should you arrive without the necessary identification, you will be required to supply this to the CIOT within 48 hours of the final exam that you have sat.** Your photo identification should be certified as true and correct by either your employer or a professionally qualified individual and a scanned copy must be sent via email to education@adit.org.uk. If you do not do so within the 48 hour time frame, you will be disqualified from the exam paper(s) that you did not provide identification for.
 - If you do not possess either a passport or driving licence which includes both your photograph and your signature, you should contact the Education Team **as soon as possible** to discuss suitable alternatives by emailing education@adit.org.uk or calling +44 (0)20 7340 0550.
 - **You must bring your identification to every exam you are sitting.**
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Timekeeping

- You are advised to bring a watch for your own timekeeping purposes as it is not always possible to guarantee that all candidates are seated with a clear view of the clock.
- The Presiding Officer will inform you when the 15 minutes of pre-exam reading time is over.
- You must remain seated for the first 45 minutes of the exam.
- You will be told the time 10 minutes before the end of the exam; after this time call, you must remain seated until the end of the exam.
- Please ensure that you read and follow the instructions on your question paper carefully, including the instructions which stipulate the number of questions which you are required to answer from each part. You will only receive marks for the stipulated number of questions; **you should not answer more questions than you are asked to**, as this will mean that you have less time in which to answer each question.

RULES AND REGULATIONS

You are expected to comply with the following rules and regulations when sitting the ADIT exams.

Any breach of the rules will be reported to the CIOT Education Committee, which may at its absolute discretion subsequently disqualify any candidate.

Examination conduct

1. You must not behave in a manner which will distract fellow candidates, before, during or after the exams.
2. You are expected to behave in a polite and respectful manner to Presiding Officers, invigilators, other exam centre staff, and any other candidates. Candidates deemed to be in breach of the expected standard of examination conduct will not be permitted to continue sitting the exams.
3. Smoking is not permitted in the exam room. Under no circumstances are you allowed to leave the exam room for a cigarette break while the exam is taking place.
4. You are not permitted to communicate with, receive assistance from, or copy from the paper of any other candidate, and you are not permitted to borrow books from another candidate during the exam.
5. You are not permitted to have a mobile phone on your desk or on your person (e.g. in your pocket), and you may not use your phone for any reason during the exam.
6. Other than your exam laptop, devices capable of connecting to the internet or taking photos are also not permitted. This includes smartwatches, which may not be used for timekeeping.
7. All mobile phones and electronic communication devices must be switched off before you enter the exam room as instructed by the Presiding Officer. You will not be allowed to use such devices (including smartwatches) for timekeeping purposes during the exam. Any mobile phone or other non-permitted devices found in your possession during the exam will be treated as an offence.
8. The Presiding Officer and invigilators have the right to examine any items on or near your desk. If a candidate is found in possession of any suspicious item, the item will be removed and the candidate dealt with accordingly.
9. Phones left in bags or coats which ring during the exam will be switched off by the Presiding Officer or invigilator.
10. There is no dress code, but candidates are expected to dress in a manner that is not offensive to others.
11. Candidates should not bring children or other dependents as care facilities will not be provided.

Permitted books

12. Candidates are **not** permitted to annotate, use post-it notes, tag or fold pages in the permitted books. **If you are found in breach of this rule, it may result in your subsequent disqualification.**
13. You may underline words and sentences, sideline (to highlight edges of the pages when the book is fully closed), and highlight words and sentences, in the permitted texts.
14. Candidates are expected to bring original books, bound by the publisher. Self-printed copies are not permitted. If you experience genuine difficulty in obtaining a bound, permitted book please email education@adit.org.uk for further advice.
15. **Earlier or more recent editions of the permitted texts may be used.**
16. Electronic copies of the permitted publications may **not** be used for the exams, including the use of e-readers.
17. **You must not use any book other than those permitted.**
18. The Presiding Officer and invigilators have the **absolute power to confiscate any book** which they suspect is prohibited, or any material which breaches the CIOT's rules regarding permitted books.

PERMITTED BOOKS

Candidates may bring into the exam room one bound edition of each of the following publications:

Module 1 Principles of International Taxation

- OECD. **Base Erosion and Profit Shifting Project: 2015 Final Reports, Executive Summaries** (Paris: OECD, 2015)
- OECD, **Committee on Fiscal Affairs. Model Tax Convention on Income and on Capital** (Paris: OECD, 2017) [ISBN: 9789264287945]
- OECD, Committee on Fiscal Affairs. **Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations** (Paris: OECD, 2017) [ISBN: 9789264262737]
- Tolley Exam Training. **ADIT International Materials for 2018** (LexisNexis, 2018)
Please note: this is **not** the Tolley Exam Training *Principles of International Taxation Study Manual*; study manuals are **not** permitted in the exam.
- Van Raad, K. **Materials on International, TP and EU Tax Law 2017-2018. Volume A** (Leiden: International Tax Centre, 2018) [ISBN: 9789082585407]
Candidates with a pre-2016 edition may instead take Volume 1 of the earlier edition into the exam.

Module 2.09 United Kingdom

- OECD, **Committee on Fiscal Affairs. Model Tax Convention on Income and on Capital** (Paris: OECD, 2017) [ISBN: 9789264287945]
- OECD, Committee on Fiscal Affairs. **Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations** (Paris: OECD, 2017) [ISBN: 9789264262737]
- Cordara, R. **Tolley's Orange Tax Handbook 2017-2018** (LexisNexis, 2017) [ISBN: 9781474304061]
- Dodwell, B. and Prosser, K. **CCH Green Book 2017-2018** (CCH, 2018) [ISBN: 9781788870290]
- Dodwell, B. and Prosser, K. **CCH Red Book 2017-2018** (CCH, 2018) [ISBN: 9781788870344]
- Redston, A. **Tolley's Yellow and Orange Finance Act 2017** (LexisNexis, 2017) [ISBN: 9780754555445]
- Redston, A. **Tolley's Yellow Tax Handbook 2017-2018** (LexisNexis, 2017) [ISBN: 9781474304092]
- Tolley Exam Training. **ADIT International Materials for 2018** (LexisNexis, 2018)
Please note: this is **not** the Tolley Exam Training *United Kingdom Study Manual*; study manuals are **not** permitted in the exam.
- Van Raad, K. **Materials on International, TP and EU Tax Law 2017-2018. Volume A** (Leiden: International Tax Centre, 2018) [ISBN: 9789082585407]
Candidates with a pre-2016 edition may instead take Volume 1 of the earlier edition into the exam.

Candidates will be provided with a copy of the UK Tax Tables for reference in the exam hall.

Module 3.01 EU Direct Tax

- Van Raad, K. **Materials on International, TP and EU Tax Law 2017-2018. Volume C** (Leiden: International Tax Centre, 2018)
Candidates with a 2014-2015 or 2015-2016 edition may instead take Volume 3 of the earlier edition into the exam. Candidates with a pre-2014 edition may instead take Volume 2 of the earlier edition into the exam.

Module 3.02 EU VAT

- Cordara, R. **Tolley's Orange Tax Handbook 2017-2018. Part 1** (LexisNexis, 2017) [ISBN: 9781474304061]
- Dodwell, B. and Prosser, K. **CCH Green Book 2017-2018** (CCH, 2018) [ISBN: 9781788870290]

Module 3.03 Transfer Pricing

- OECD, Committee on Fiscal Affairs. **Model Tax Convention on Income and on Capital** (Paris: OECD, 2017) [ISBN: 9789264287945] and accompanying Commentary: Article 5, Article 7, Article 9, and “special relationship” in Articles 10-12
 - OECD, Committee on Fiscal Affairs. **OECD/G20 Base Erosion and Profit Shifting Project 2015 Final Reports. Actions 8-10** (Paris: OECD, 2015) [ISBN: 978 9264241237]
 - OECD, Committee on Fiscal Affairs. **OECD/G20 Base Erosion and Profit Shifting Project 2015 Final Reports. Action 13** (Paris: OECD, 2015) [ISBN: 978 9264241466]
 - OECD, Committee on Fiscal Affairs. **Report on the Attribution of Profits to Permanent Establishments** (Paris: OECD, 2010)
 - OECD, Committee on Fiscal Affairs. **Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations** (Paris: OECD, 2017) [ISBN: 9789264262737]
 - Tolley Exam Training. **ADIT International Materials for 2018** (LexisNexis, 2018)
Please note: this is **not** the Tolley Exam Training *Transfer Pricing Study Manual*; study manuals are **not** permitted in the exam.
 - United Nations. **UN Model Double Taxation Convention between Developed and Developing Countries 2011. Article 5, Article 7 and Article 9** (New York: UN, 2011) [ISBN: 9789211591026]
 - United Nations. **UN Practical Manual on Transfer Pricing for Developing Countries** (2017) (New York: UN, 2017)
 - Van Raad, K. **Materials on International, TP and EU Tax Law 2017-2018. Volume A** (Leiden: International Tax Centre, 2018) [ISBN: 9789082585407]
Candidates with a pre-2016 edition may instead take Volume 1 of the earlier edition into the examination.
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SITTING THE EXAMINATIONS

Seating and candidate number

- Your **five-digit candidate number is shown on your candidate attendance form.**
- You must sit at the desk which has a label with your candidate number and your name on it.
- Standard size exam desks will be used for **all** candidates sitting exams at the **London exam centre**, measuring approximately 600 x 600mm. In most other venues the desks will be standard size exam desks; however this cannot always be guaranteed.

Writing materials

- You may make handwritten notes on the question paper. You will not be able to submit any notes or answers not included within your on-screen answer script.

Calculators

- You are permitted to have a noiseless pocket calculator, which may be programmable but which must **not** have a printout or graphic/word display facility in any language.

Exam answers

- The first **15 minutes** of each paper is the pre-exam reading time. During this time, you may read and annotate the question paper but you may **not** write anything in the answer booklets or type in Exam4, including answer separators.
- You must read the instructions on the front page of the question paper carefully and ensure you answer the correct number of questions for each part. You will not be awarded marks for answering more questions than required.
- Under no circumstances should you leave any notes for the examiner.
- Although references and short quotes from the permitted exam texts can be included in your answer, you will **not** benefit from any extra marks by copying from the permitted texts directly.

Typed answer scripts

- You must enter your five-digit candidate number as your 'Exam ID' when completing the pre-exam instructions.
- You must select your correct exam title when completing the pre-exam instructions.
- You must provide appropriate line breaks between each question, and clearly indicate the start of each new question using the formatting tools provided by Exam4.
- You must ensure that your name does not appear anywhere in your typed answer script.
- You will still be expected to bring a pen so that you are able to make notes within the question paper. You will not be able to type anything (including answer separators) during the reading time period, but will be permitted to annotate within the question paper during this time.
- You will not be able to submit any handwritten notes or answers.
- Any notes which you have typed and do not wish to be considered as part of your answers should either be deleted, or clearly marked as such.
- You must select the top left **end exam** button to close the exam and begin the electronic submission.
- You must submit your completed exam electronically. This should be done in the exam hall if a wi-fi connection is available, or via remote submission within 24 hours of your exam completion if wi-fi is not available in the exam hall. Your exam paper cannot be marked unless your electronic exam is submitted.

- When you complete an on-screen exam, Exam4 will display a four digit confirmation number. **You will need to complete an on-screen exam ticket using this number, and submit the completed ticket to an invigilator.**
- If you are not able to obtain wi-fi connection in the exam hall, you will need to connect to the internet and submit your completed exam to the CIOT **within 24 hours.**

Leaving the exam room

- You cannot leave the exam room until 45 minutes after the start of the exam, or during the last ten minutes of the exam (this includes toilet breaks).
- If you have finished and wish to leave the exam after the first 45 minutes have passed, and before the end of the exam paper, you must either click the **end exam** button to close the exam before you leave or hand in your answer booklet to an invigilator.
- You will be informed of the time ten minutes before the end of the exam. After this time call, you must remain seated until the end of the exam and when all exams have been submitted.
- If you leave the exam room without the permission of the Presiding Officer or an invigilator you will not be allowed to return.
- **You can leave only when the Presiding Officer gives permission for you to do so.**
- You are not permitted to take question papers from the exam room. Question papers will be available on the ADIT website shortly after the exams have finished.

The end of the exam

- When the Presiding Officer announces the end of the exam, you must immediately stop writing. Your candidate number may be taken if you continue to write after the end of the exam and you may be disqualified.
- You must remain seated until all exams have been submitted.
- The Presiding Officer will announce when all exams have been submitted and you are permitted to leave the exam room.

EXTRA INFORMATION

Special consideration

- The CIOT recognises that some candidates sit their exams in difficult circumstances, and has a process in place which allows you to request special consideration if you feel that your performance in your exam was affected by **serious** personal circumstances (such as illness or close bereavement during or immediately preceding the exam period, or if you experienced a particular problem on the day of your exam).
- Please refer to the policy on the website for more information: www.adit.org.uk/specialconsideration

Exam centre feedback

- The CIOT strives to provide the best possible exam conditions for its students. However, the CIOT cannot take responsibility for circumstances or events outside its control which occur at exam venues during the period of the exam, for example external noise, climate conditions, industrial action affecting travel, etc.
- The CIOT welcomes your feedback on the exam centre at which you sat your exams. The feedback you give will be considered by the CIOT when arranging forthcoming exams.
- If you have comments about your particular centre (such as location, temperature, etc.), please email education@adit.org.uk.
- Please note: You may not receive an individual response to your feedback, and comments should relate to the exam conditions, **not** the content of the exam papers.

Results

- Under normal circumstances, the December 2018 pass lists will be released on the ADIT website at www.adit.org.uk/results, and will appear on Wednesday 6 February 2018 at 20.00 Greenwich Mean Time. If you are accessing the exam results page on the website, please ensure you update your browser using the refresh button and remove old pages from your internet history folder and cache folders to ensure you see the new results.
- As well as the list of those who have completed the ADIT qualification, lists of those who have not completed overall but have been successful in individual papers at this session will also be available to view on the ADIT website.
- Changes of address must be notified to the Education Team at the CIOT at least **two weeks** prior to the results date by email to education@adit.org.uk.
- Under normal circumstances, notifications of results will be emailed to all candidates on Thursday 7 February 2018.
- **Under no circumstances whatsoever will results be given over the telephone.**