



Becoming an Institute licensed to award Chartered Tax Adviser designation

Examples of
Evidence Required

Part 1 – Governance and general sustainability of the organisation

Sections	Examples of Evidence required
1. The Institute should:	
1.1 Be a non-profit organisation with a foundation document available in the public domain specifying public good objects including study of and education in the administration and practice of taxation;	<ul style="list-style-type: none"> • Foundation document and/or Memorandum and Articles of Association
1.2 Be led by a sovereign governing body which is independent of government and has the authority to make its own decisions	<ul style="list-style-type: none"> • Terms of reference of Governing Body plus any evidence to support the requirement
1.3 Be a leading organisation in tax and of high standing in its jurisdiction evidenced by being respected by members of the profession, major employers as well as the fiscal authority	<ul style="list-style-type: none"> • Evidence of a healthy relationship of trust and respect with the fiscal authority and of how the organisation is regarded by Big 4 representatives in country, including how it is regarded in relation to competitors
1.4 Be widely regarded for thought leadership, producing or commissioning high quality materials and with members involved in tax policy	<ul style="list-style-type: none"> • Examples could cover being associated with a peer reviewed journal or a series of technical publications or connections with academics at universities, in particular clarifying and evaluating national tax policy
1.5 Be financially secure and sustainable in the long run	<ul style="list-style-type: none"> • An auditor's report specifying indicators such as a time line of surplus/deficit and level of reserves in relation to income will be required as well as evidence of risk assessment and assignment of risk management responsibilities • Evidence of the size of the Institute in relation to registered tax (financial) advisers and the length of time the Institute has been in operation (the number of cohorts that have passed through its examinations) • Evidence of resources available in terms of appropriately qualified and experienced staff (or access to external human resources), the website and the available IT infrastructure
1.6 Have a strategic plan which specifies clear objectives, responsibilities and procedures to follow and which can be proved to be regularly revisited	<ul style="list-style-type: none"> • Copy of the current strategy document • Details of when last updated

1.7	Demonstrate that individuals are assigned responsibility to deal with risk factors coordinated by a Committee with overall risk assessment and management responsibility	<ul style="list-style-type: none"> • Details of risk assessment and management policy • Any Committees who are directly responsible for Risk Management and their terms of reference
1.8	Ensure that its members and directors are adequately covered by Professional Indemnity Insurance	<ul style="list-style-type: none"> • Copy of Insurance document and benefits to members
1.9	Have members participate in policy formation of the Institute	<ul style="list-style-type: none"> • Examples where this can be seen such as council or Board minutes or policy documents
2.	The governing body of the Institute must:	
2.1	Demonstrate adequate governance procedures to ensure proper control of the Institute and appropriate refreshment of their numbers	<ul style="list-style-type: none"> • Procedures for coming onto the governing body; tenure rules for individual members; arrangements for induction and training should be outlined. If there is an ethical code for governing body members this should be submitted along with arrangements to ensure that governing body members are aware of the code
2.2	Take ultimate responsibility for risk assessment and risk management	<ul style="list-style-type: none"> • Details of any Committees who are directly responsible for Risk Management and their terms of reference • Examples of individual allocation of responsibility for risk to any particular Board individual

Part 2 – Qualifications for Membership

Sections	Examples of Evidence required
1. All candidates accepted for membership must have undergone a rigorous assessment process as detailed below	<ul style="list-style-type: none"> Processes involved, and examples if undertaken by assessment alone
2. Examination candidates must have a university degree or its equivalent (accepting technician qualification or appropriate experiential learning in some cases)	<ul style="list-style-type: none"> Membership standards policy showing details of entry requirements Examples of marketing and/or application forms
3. Tax legislation in the jurisdiction needs to be complex enough to justify individual Chartered status designation, if this is not the case knowledge of further jurisdictions will be necessary	<ul style="list-style-type: none"> How in country tax legislation compares with the United Kingdom. A reflection based on the differences and complexity.
4. Teaching, if undertaken or managed by the Institute, must be based on rigorous teaching principles, properly governed and using up-to-date material.	<ul style="list-style-type: none"> Detail the relationship between academic Boards and the professional standards Board and how this is monitored Evidence of procedures for selection of teaching staff and safeguards against bias if teachers also act as examiners will be required Evidence of procedures for double marking and/or external examiner reviews as well as student feedback and follow up
5. The Examination must:	
5.1 Be rigorous with clear syllabus information and expected learning outcomes and be at a standard broadly equivalent to that of the CIOT and existing licensees – currently, the TIA and the ITI	<ul style="list-style-type: none"> Provide a copy of the syllabus highlighting learning outcomes Any documentation on examination The CIOT’s qualification fulfils the conditions of Article 3(2) of the revised Mutual Recognition of Professional Qualifications Directive of the European Union (2005/36/EC)
5.2 Have a system for regular review of the syllabus (in line with tax law changes and amendments)	<ul style="list-style-type: none"> Evidence of regular reviews such as a policy and regular review meetings Evidence of any changes for example to reflect changes in tax law
5.3 Include examination setting and marking guidelines to ensure consistency	<ul style="list-style-type: none"> Supply policy and/or examination regulations highlighting relevant section

5.4	Ensure Examiners are trained to common standards	<ul style="list-style-type: none"> • Evidence of training schedule or plan • Examples training outcomes • Evidence of review schedule
5.5	Be independently invigilated	Examples of:
5.6	Be audited and be accountable to a Board.	<ul style="list-style-type: none"> • Recent examination papers • Pass rates • Pre-marking moderation, precautions taken to ensure exam security, policies on monitoring of results including double-marking • Statistical analysis undertaken concerning pass rates anomalies between papers
6.	If examination result appeals are allowed they need to be independently reviewed	<ul style="list-style-type: none"> • Appeals policy and any actual examples of practice
7.	If assessment by dissertations is allowed this must be conducted rigorously in terms of supervision and assessment including procedures to deal with misconduct in the form of cheating or plagiarism	<ul style="list-style-type: none"> • Policy document highlighting relevant section • Examples of practice • Evidence of any misconduct procedures
8.	Any exemptions from examinations due to university course completion or completion of qualifications from other professional bodies must be assessed for equivalence with the normal processes used	<ul style="list-style-type: none"> • Provide Exemption policy • Examples of any actual equivalence mapping exercise

Part 3 – Member Recruitment & Retention

Sections	Examples of Evidence required
1. Membership should:	
1.1 Be a substantial proportion of practising tax advisers	<ul style="list-style-type: none">• Statistical information covering the following:• The proportion of tax advisers represented
1.2 Be flourishing	<ul style="list-style-type: none">• Growth in membership or membership rates
1.3 Be regularly surveyed	<ul style="list-style-type: none">• Renewal rates as a percentage per grade• Member surveys carried out, when and response rates
2. There should be substantial support for the work of the Institute by member volunteers in areas such as running branch, specialist and special interest groups	<ul style="list-style-type: none">• Examples of branch/special interest group network• Examples of activity and output from the network
3. Volunteers among members should be encouraged and supported	<ul style="list-style-type: none">• Examples of practice

Part 4 – Complaints & Discipline

Sections	Examples of Evidence required
1. The complaints and disciplinary process must be sound and rigorous and operate in a manner that is fair to both complainant and the member	<ul style="list-style-type: none">• Copy of Complaints and Disciplinary policy• Examples of a disciplinary procedure in practice (anonymised)
2. Stages of the process must be undertaken by individuals who act independently from other agencies	<ul style="list-style-type: none">• Evidence of Committee structure and associated roles and responsibilities• Evidence of allocated Individuals, roles and their links to the Institution
3. Those involved in one step in the process should be different from those involved in other steps in the process; distinguishing at least investigation, disciplinary hearings and appeals hearings	<ul style="list-style-type: none">• Flow diagram of the processes and individual areas of responsibility and separation
4. If there is an external regulator the relationship between the applicant and this regulator must be evidenced	
5. It must be widely accepted that if members are out of line with professional standards they will be held to account without fear or favour	<ul style="list-style-type: none">• Evidence of a clear policy and how this is communicated to the membership
6. Complaints procedures must be clearly visible to members and the general public	<ul style="list-style-type: none">• Examples of where this is covered eg. website, communications
7. Disciplinary processes must be made clear to members and the general public	<ul style="list-style-type: none">• Examples of where this is covered eg. website, communications
8. Sanctions available must be made clear to members and the general public	<ul style="list-style-type: none">• Examples of where this is covered eg. website, communications
9. A range of sanctions should be available beyond suspension, exclusion or warnings – for example, fines, or mandatory training might be available to the adjudicators.	<ul style="list-style-type: none">• Evidence on the sanctions that have been issued in the past must be provided
10. There should be an appeals process which should be independent of Council or Board of Directors	<ul style="list-style-type: none">• Copy of the appeals process policy document highlighting the process and separation and independence of the process
11. The complaints and disciplinary process should be carried out in a timely manner.	<ul style="list-style-type: none">• Examples of previous disciplinary hearings and time taken from start to resolution• Any examples where this might be stated eg. Policy and/or communications to members

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| 12. Parties to the complaint should be kept informed of progress through the steps | <ul style="list-style-type: none">• Examples of previous disciplinary hearings and time taken from start to resolution• Any examples where this might be stated eg. Policy and/or communications to members |
| 13. Outcomes of complaints and disciplinary procedures should be published | <ul style="list-style-type: none">• Examples of previous hearings• Any policy document covering publishing criteria |
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Part 5 – Continuing Professional Development

Sections	Examples of Evidence required
1. There must be a compulsory CPD policy in place	<ul style="list-style-type: none">• Example of CPD policy• Any communications to members, website links etc.
2. If the measurement system is by inputs, a minimum number of hours must be required and that compliance will require some proportion of activities other than reading (structured activity)	<ul style="list-style-type: none">• Example of CPD policy• Any communications to members, website links etc.• Examples of CPD template paperwork, forms and guidance notes
3. Fulfilment of CPD requirements must be recorded and audited regularly	<ul style="list-style-type: none">• Evidence of CPD records• Evidence of audit reports• CPD Policy document• Any communications to members, website links etc.
4. Sanctions must be enforced for non-compliance	<ul style="list-style-type: none">• Examples of any sanctions taken• Guidance note
5. Members must be required to carry out sufficient CPD to enable them to carry out their role competently and with a sound awareness of the professional standards expected of them.	<ul style="list-style-type: none">• Examples of communication to members• Website links• Evidence of a history of updating the content

Part 6 – Ethical Competence

Sections	Examples of Evidence required
1. The Institute must have an acceptable code of conduct or ethical code that is enforced. This may be a statutory code if it is acceptable, otherwise a separate institution code is required	<ul style="list-style-type: none">• Provide organisation’s stated code of conduct and or ethics
2. The code must be accessible to the general public as well as members	<ul style="list-style-type: none">• Provide website links (plus how many clicks from home page to access)• Evidence of where this may stated if not on the website
3. The code must specify some public good obligations beyond pro bono activities	<ul style="list-style-type: none">• Highlighted area of code of conduct/ethics
4. The code should have certain core elements in it or in guidance material	<ul style="list-style-type: none">• For example obligations to integrity, objectivity, professional competence and due care, confidentiality, professional behaviour (compliance with regulations and not bring profession into disrepute)
5. The code should be written in a strong enough language to allow sanctions to be applied	<ul style="list-style-type: none">• Highlighted area of code of conduct/ethics