

**SYLLABUS
2026**

ADIT



INTRODUCTION

In order to achieve this qualification, candidates will need to possess a broad knowledge right across the spectrum of international taxation, preferably informed by experience.

This document contains the detailed syllabus for each available module, together with recommended reading lists. Permitted texts for each exam are indicated in the recommended reading lists, and can be found on our website at www.tax.org.uk/adit/permitted-books.

Questions **will not** be set which require knowledge of any law or regulation, or any Statutory Instrument, EU Directive or similar legal provision announced less than six months before the date of an exam, or on any tax or legal court case reported less than six months before the exam date. Nonetheless, all ADIT exam candidates are expected to maintain a general understanding of recent, significant legislative changes relevant to their exam subjects.

Each syllabus contains a list of topics included, together with an indication of the level of knowledge that a candidate may be required to demonstrate.

SYLLABUS GUIDE

Each syllabus includes guides which are intended to give candidates broad guidance on the approximate proportion of marks available for the major areas within the syllabus for each module.

The levels specified are:

Level 1

Candidates will be expected to have a broad understanding and awareness of the topic, but will not be required to provide answers in detail on these topics.

Level 2

Candidates will be expected to have a detailed knowledge of the topic and be able to apply this knowledge in both written and computational situations (where appropriate), showing an understanding of the issues involved.

Level 3

Candidates may be required to demonstrate an advanced knowledge, involving interpretive exposition and analysis, with the ability to comment upon problems arising and to suggest possible solutions in novel situations.

Candidates are expected to have an awareness of current accounting issues relevant to tax.

MODULE 2.09 - UNITED KINGDOM OPTION

I	Income Tax, Corporation Tax and Capital Gains Tax	
A	Basic jurisdictional rules	10%
B	The UK double tax treaty network (including double tax relief)	15%
C	The application of Corporation Tax to cross-border situations, including transfer pricing	30%
D	Application of income Tax and Capital Gains Tax to cross border situations	10%
E	Anti-avoidance	20%
II	Inheritance Tax	
III	Stamp Taxes	
IV	National Insurance Contributions (NICs)	
V	Value Added Tax (VAT) and customs duties	15%

I Income Tax, Corporation Tax and Capital Gains Tax

A	Basic jurisdictional rules	
	1. Jurisdictional rules applying to the various categories of income and to Capital Gains Tax	3
	2. Meaning of residence for individuals, corporations and other bodies	3
	3. Determination of UK source or situs for various categories of income and property: trading in the UK; UK permanent establishment	3
	4. The imposition of tax on non-resident persons: UK tax representatives of non-resident persons; withholding at source	3
	5. Domicile	2
	6. Administrative and compliance requirements	3
B	The UK double tax treaty network (including double tax relief)	
	1. The approach to interpreting the application of the OECD Model Tax Convention in the UK	3
	2. An overview of the UK treaty network (candidates are not expected to know the details of specific treaties, but are expected to know where UK treaty practice departs regularly from the OECD Model)	2
	3. Double tax relief	
	i. The basis for double tax relief: unilateral and treaty relief	2
	ii. The rules for determining double tax relief: the credit code	3
	iii. Practical administration of DTCs and foreign tax credit relief	2
C	The application of Corporation Tax to cross-border situations, including transfer pricing	
	1. The taxation of the foreign income of UK-resident corporations	3
	2. The determination and taxation of the UK-source income of non-resident corporations	3
	3. Entity characterisation: the characterisation of foreign entities for various purposes	3
	4. Cross-border payments of dividends, interest and royalties out of the UK	3
	5. Cross-border payments of dividends, interest and royalties into the UK	3
	6. Restrictions on the deductibility of interest	3
	7. Forex rules	2
	8. Cross-border reorganisations	3
	9. Tax consequences of change of corporate residence	3
	10. Tax issues of employees: stock options, NICs, tax equalisation arrangements	2
	11. UK partnerships trading abroad; non-resident partners in UK partnerships	2
	12. The legal basis for transfer pricing adjustments in the UK	3
	13. The UK approach to transfer pricing	3
	14. Other transfer pricing provisions	2
	15. Thin capitalisation provisions	3
	16. The UK approach to thin capitalisation	3

D	Application of income Tax and Capital Gains Tax to cross border situations	
1.	Foreign income and gains (FIG) regime	3
2.	Interaction of FIG regime and abolition of the remittance basis (including detailed advice on comparative changes)	3
3.	Temporary repatriation facility and interaction with other provisions	3
4.	Capital Gains Tax and Income Tax planning	3
5.	Working in the UK or overseas – international aspects	3
6.	UK resident and non-resident trusts	3
E	Anti-avoidance	
1.	Transfers of assets abroad	2
2.	Controlled Foreign Companies (CFCs)	3
3.	Offshore funds	1
4.	International movement of capital: reporting requirements	3
5.	Treaty abuse	2
6.	Hybrid mismatch rules	3
7.	Corporate Interest Restriction (CIR)	3
8.	Diverted Profits Tax (DPT)	3
9.	Unallowable purpose rule	3
10.	General Anti-Abuse Rule (GAAR)	2
11.	Profit fragmentation rules	2
12.	Digital Services Tax (DST)	3
13.	The OECD's Global Anti-Base Erosion (GloBE) rules	1
14.	UK implementation of GloBE	
	i. Multinational Top-up Tax (MTT), including Income Inclusion Rule (IIR) and Undertaxed Profits Rule (UTPR)	2
	ii. Domestic Top-up Tax (DTT)	2

II Inheritance Tax

A	Basic jurisdictional rules	
1.	Domicile status	2
2.	Long-term residence rules	2
3.	Situs of assets	3
B	Measures for relieving double taxation	1

III Stamp Duty, Stamp Duty Reserve Tax, Stamp Duty Land Tax

A	Basic jurisdictional rules	2
B	Extension of stamp duty reliefs to cross-border situations	2

IV National Insurance Contributions (NICs)

A	Application of NIC rules in cross-border situations	2
B	The UK's network of social security agreements	1

V Value Added Tax (VAT) and customs duties

A	The application of VAT to cross-border acquisitions, importations and supplies	2
B	The application of VAT to non-UK resident entities	2
C	The liability to and collection of customs duties in the UK and available reliefs	1
D	The post-Brexit settlement, including the new UK VAT rules	3

RECOMMENDED READING LIST

For exams taking place in 2026, the Finance Act 2025, which received Royal Assent on 20 March 2025, is considered examinable. Any subsequent Finance Act is not considered examinable.

Nonetheless, all ADIT exam candidates are expected to maintain a general understanding of recent, significant legislative changes relevant to each exam subject.

What is essential is a thorough understanding of the relevant parts of the UK tax legislation and cases, to which candidates should maintain direct access.

Permitted Texts

Candidates may take a copy of the following texts only into the examination:

Cordara, R. *Tolley's Orange Tax Handbook 2025-2026* (LexisNexis, 2025) [ISBN: 9781474330671]
Available from LexisNexis: www.lexisnexis.co.uk
(Discount available for registered ADIT students at www.tolley.co.uk/purchase?id=2&pc=ADIT_ET&step=2)

OECD. *Model Tax Convention on Income and on Capital* (Paris: OECD, 2017) [ISBN: 9789264287945]
Available from the OECD: www.oecd-ilibrary.org

OECD. *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (Paris: OECD, 2022) [ISBN: 9789264526914]
Available from the OECD: www.oecd-ilibrary.org

Redston, A. *Tolley's Yellow Tax Handbook 2025-2026* (LexisNexis, 2025) [ISBN: 9781474330701]
Available from LexisNexis: www.lexisnexis.co.uk
(Discount available for registered ADIT students at www.tolley.co.uk/purchase?id=2&pc=ADIT_ET&step=2)

Van Raad, K. *Materials on International, TP and EU Tax Law 2020-2021*. Volume A (Leiden: International Tax Centre, 2020) [ISBN: 9789082585452]
Available from the Leiden International Tax Centre: www.itc-leiden.nl or b.bosman@itc-leiden.nl
Or available from Wildy & Sons: www.wildy.com

No other texts may be taken into the examination.

Tax Legislation

CCH. *British International Tax Agreements* (CCH, updated weekly)
Online version available from CCH: www.cch.co.uk

Croner-i Green VAT Legislation
Available from Croner-i:
<https://library.croneri.co.uk/green>

Croner-i Red Tax Legislation
Available from Croner-i:
<https://library.croneri.co.uk/red>

The Stationary Office Ltd. *Finance Act 2024* (TSO, 2021)
Available from legislation.gov.uk:
www.legislation.gov.uk/ukpga/2024/3/contents

The Stationary Office Ltd. *Finance (No. 2) Act 2024* (TSO, 2021)
Available from legislation.gov.uk:
www.legislation.gov.uk/ukpga/2024/12/contents

Books

Alexander, P. *Revenue Law: Principles and Practice* (Bloomsbury Professional, 39th edition, 2025) [ISBN: 9781526535016]
Available from Bloomsbury Professional:
www.bloomsburyprofessional.com

Baker, P. *Double Taxation Conventions* (London: Sweet & Maxwell, looseleaf edition) [ISBN: 9780421673601]
Available from Sweet & Maxwell:
www.sweetandmaxwell.co.uk

Dixon, J. and Finney, M. *Tolley's International Corporate Tax Planning* (LexisNexis, 5th edition, 2002) [ISBN: 9780754513391]
Available from Amazon: www.amazon.co.uk

Kessler, J. *Kessler on Private Client Taxation 2025-2026* (Key Haven Publications, 24th edition, 2025) [ISBN: 9781068367519]
Available from Wildy & Sons: www.wildy.com

Oats, L. *Principles of International Taxation*
(Bloomsbury Professional, 10th edition, 2025) [ISBN:
9781526533678]
Contents catered to ADIT syllabus.
Available from Bloomsbury Professional:
www.bloomsburyprofessional.com

Saunders, R. *International Tax Systems and Planning
Techniques 2011-2012* (London: Sweet & Maxwell,
2011) [ISBN: 9780414022683]
Available from Sweet & Maxwell:
www.sweetandmaxwell.co.uk
Or available from Wildy & Sons: www.wildy.com

Schwarz, J. *Booth and Schwarz: Residence, Domicile and
UK Taxation* (Bloomsbury Professional, 22nd edition,
2025) [ISBN: 9781526534590]
Available from Bloomsbury Professional:
www.bloomsburyprofessional.com
Or available from Amazon: www.amazon.com

Schwarz, J. *Schwarz on Tax Treaties* (Wolters Kluwer,
7th edition, 2025) [ISBN: 9789403535692]
Available from Wolters Kluwer:
<https://law-store.wolterskluwer.com>
(Discount available for registered ADIT students)
