

# **SYLLABUS**

## **2026**

**ADIT**



# 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 1 - PRINCIPLES OF INTERNATIONAL TAXATION

I	Basic principles of international taxation	20%
II	Double taxation conventions (DTCs), focusing on the current version of the OECD Model Tax Convention (OECD MTC) and the United Nations Model Double Taxation Convention (UN MDTC)	30%
III	BEPS 2.0: Pillar One and Pillar Two	
IV	Transfer pricing and restrictions on interest deductibility	20%
V	International tax avoidance	25%
VI	Miscellaneous topics	5%

## I Basic principles of international taxation

A	Jurisdiction to tax, including limits to tax jurisdiction arising from public international law, and cross-border enforcement of taxes	1
B	Taxes and tax systems	
1.	Definition and classification of taxes	1
2.	Federal systems and local-level taxes	1
C	State practice in exercising tax jurisdiction	
1.	Concepts of source and situs; use of residence, domicile and citizenship as connecting factors	2
2.	State practice in determining residence of individuals and corporations	2
3.	Implications of the use of citizenship as a connecting factor (especially particular issues for US citizens)	1
4.	State practice in determining the source of income and gains	2
5.	Tax issues arising from a change of residence/citizenship	2
D	Causes of international double taxation	
1.	Conflicts of residence and source	2
2.	Conflicting definitions of connecting factors	2
3.	Other causes of international double taxation (including particular issues for using citizenship as a connecting factor for taxation)	1
E	Methods of relief from international double taxation	
1.	Relief by credit – including indirect/underlying credit and tax sparing credit	3
2.	Relief by exemption – including participation exemption	3
3.	Practical difficulties in applying relief by credit and relief by exemption	3
4.	Relief by exemption and relief by credit compared – capital import neutrality vs. capital export neutrality	2
5.	Other methods of relief from international double taxation – relief by deduction of foreign tax; relief by deferral	2
F	Private international law and tax	
1.	Recognition of foreign legal entities	2
2.	Characterisation of entities as transparent or opaque – state practice	2
3.	The issue of qualification and international tax	2
G	The history of international tax law	
1.	Work under the League of Nations	1
2.	Work of the G20 and OECD	2
3.	Work of the UN Group of Experts	2
H	Tax and international human rights instruments	
1.	The European Convention on Human Rights	2
2.	The International Covenant on Civil and Political Rights	2
I	State responsibility in international tax – the development of the concept of harmful tax competition	2

## **II Double taxation conventions (DTCs), focusing on the current versions of the OECD Model Tax Convention (OECD MTC) and the United Nations Model Double Taxation Convention (UN MTDC)**

Candidates should understand the operation of the provisions of the OECD MTC and UN MTDC; show awareness of the major points in the Commentaries to the relevant Articles of the OECD MTC and UN MTDC; and be aware of key reports of the OECD Committee on Fiscal Affairs and major international cases on the topic.

A Types of DTCs (limited, multilateral etc.) and negotiation of DTCs	3
B DTCs and domestic law	
1. Incorporation of DTCs into domestic law	3
2. Treaty override	3
C Format and structure of a DTC	
1. The OECD Model Tax Convention (OECD MTC) and the Commentaries to the OECD MTC – the work of the OECD Committee on Fiscal Affairs	3
2. The UN Model Double Taxation Convention 2021 (UN MDTC)	3
3. Specific states' models: the US MTC; the Dutch MTC	1
4. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS (MLI)	3
D Approach to the application of a DTC – applying a DTC to a concrete scenario	3
E Interpretation of DTCs	
1. General approach to interpretation	3
2. Vienna Convention on the Law of Treaties	3
3. Use of external aids for interpretation – the status and use of the OECD Commentaries	3
4. Application of Article 3(2), OECD MTC and UN MDTC	3
5. Resolving interpretation issues by competent authority proceedings	3
F Provisions relating to the scope of a DTC – Articles 1, 2, 29, 30, 31 and 32, OECD MTC and UN MDTC	
1. Article 1: Persons covered	3
2. Article 2: Taxes covered	3
3. Article 29: Entitlement to benefits	3
4. Article 30, OECD MTC: Territorial extension; Articles 30 and 31, OECD MTC and UN MDTC: Entry into force; Article 32, OECD MTC and Article 31, UN MDTC: Termination	2
G Key definitional provisions of the OECD MTC and UN MDTC	
1. Meaning of "resident" and resolution of cases of dual residence – Article 4, OECD MTC and UN MDTC	3
2. Permanent establishment concept: determining the existence of a permanent establishment – Article 5, OECD MTC and UN MDTC	3
3. BEPS Action 7 – Preventing the artificial avoidance of a permanent establishment	3
H DTC provisions relating to businesses	
1. Business profits (with or without a permanent establishment) – Article 7, OECD MTC and UN MDTC	3
2. Shipping and air transport profits – Article 8, OECD MTC and UN MDTC	3
3. Associated enterprises – Article 9, OECD MTC and UN MDTC – status of Article 9 and link to transfer pricing legislation	3
I DTC provisions relating to independent personal services – Article 14, UN MDTC	3
J DTC provisions relating to individuals	
1. Employment income – Article 15, OECD MTC and UN MDTC	3
2. Directors' fees – Article 16, OECD MTC and UN MDTC	3
3. Entertainers and sportspersons – Article 17, OECD MTC and UN MDTC	3
4. Pensions – Article 18, OECD MTC and UN MDTC	2
5. Government service – Article 19, OECD MTC and UN MDTC	3
6. Students – Article 20, OECD MTC and UN MDTC	3
K DTC provisions relating to investment income and gains	
1. Income from immovable property – Article 6, OECD MTC	3
2. Dividends – Article 10, OECD MTC and UN MDTC (including some consideration of the forms of dividend article used by key states, e.g. US, UK, France, Germany)	3
3. Interest – Article 11, OECD MTC and UN MDTC	3
4. Royalties – Article 12, OECD MTC and UN MDTC	3
5. Fees for Technical Services – Article 12A, UN MDTC	3

6. Income from Automated Digital Services – Article 12B, UN MDTC	3
7. Capital gains – Article 13, OECD MTC and UN MDTC	3
L Taxation of capital – Article 22, OECD MTC and UN MDTC	3
M Relevance of the “other income” Article – Article 21, OECD MTC and UN MDTC	3
N Limitation of benefit provisions	
1. Approaches to the misuse of DTCs	3
2. Abuse of law doctrines and DTCs	3
3. State practice with respect to limitation of benefit provisions	3
4. BEPS Action 6 – treaty abuse	3
5. Persons covered and entitlement to benefits – Articles 1 and 29, OECD MTC and UN MDTC	3
O Methods of elimination of double taxation – Articles 23A and 23B, OECD MTC and UN MDTC	3
P The impact of the non-discrimination article – Article 24, OECD MTC and UN MDTC	3
Q The resolution of disputes under DTCs	
1. Competent authority/mutual agreement procedures – Article 25, OECD MTC and UN MDTC	2
2. Alternative means of resolving international tax disputes	2
3. BEPS Action 14 – Making dispute resolution mechanisms more effective	2
4. BEPS Action 15 – Developing a multilateral instrument to modify bilateral tax treaties	2
R The OECD BEPS Multilateral Instrument	
1. Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS (MLI) – all provisions	3
2. Explanatory Statement	3
S The digital economy	
1. BEPS Action 1 – Tax challenges of the digital economy	3
2. VAT/GST issues	2
3. Nexus issues	2
4. Definition of permanent establishments	3
T The work of the Platform for Collaboration on Tax	2
U The work of the UN Committee of Experts on International Cooperation in Tax Matters	2
V Work towards a draft UN Framework Tax Convention and Protocols	3

### **III BEPS 2.0: Pillar One and Pillar Two**

A Two Pillar solution – Statement and Implementation Plan	
1. Pillar One – Amount A, Amount B and the Multilateral Convention to Implement Amount A of Pillar One	3
2. Pillar Two – Income inclusion rule; under taxed profit rule, the subject to tax rule and the Multilateral Convention to Facilitate the Implementation of the Pillar Two Subject to Tax Rule	3

### **IV Transfer pricing and restrictions on interest deductibility**

A Various approaches to the determination of profits of branches and associated enterprises	
1. Unitary taxation/global formulary apportionment	2
2. Arm's length approaches	3
B State practice with respect to transfer pricing	
1. Consideration of examples of domestic transfer pricing legislation (US, UK, Germany, Australia)	2
C Transfer pricing and DTCs – Article 9, OECD MTC	3
D Advanced pricing agreements	3
E OECD Transfer Pricing Guidelines	
1. Background to the introduction of the 2022 Guidelines	3
2. Amendments to the 1995 and 2017 Guidelines	3
3. Transfer pricing methodologies	3
4. Special topics – hard to value intangibles; low value adding intra-group services; cost contribution/sharing agreements; revised safe harbour guidance; documentation; Annex to Chapter IV	3
5. Resolution of transfer pricing disputes and advance pricing agreements (APAs)	3
6. Attribution of profits to permanent establishments	3

F Transfer pricing and BEPS	
1. Awareness of the impact of BEPS on transfer pricing	3
2. BEPS Actions 8-10 – Aligning transfer pricing outcomes with value creation	3
3. BEPS Action 13 – Documentation and country-by-country reporting	3
G Transfer pricing and developing countries	
1. The UN Practical Manual on Transfer Pricing for Developing Countries 2021	3
H State practice with respect to restrictions on interest deductibility (including thin capitalisation rules)	3
I DTCs and restrictions on interest deductibility	
1. BEPS Action 4 – Interest Deductions	3

## V International tax avoidance

A Harmful tax practices	
1. Work of the OECD Forum on Harmful Tax Practices	3
2. Approaches to identification of harmful tax practices, including preferential regimes and substantial activity requirements	3
B Domestic law approaches to international tax avoidance	
1. CFC and other controlled foreign entity legislation – examples from state practice	2
2. Foreign personal holding company legislation – examples from state practice	2
3. CFC and equivalent legislation and DTCs	2
C Money-laundering legislation and international tax avoidance	
1. Application of money-laundering legislation to foreign fiscal offences	1
D Co-operation between revenue authorities	
1. Exchange of information – Article 26, OECD MTC and UN MDTC	3
2. Tax information exchange agreements	3
3. The Global Forum on Transparency and the Exchange of Information for Tax Purposes	3
4. Country by Country Reporting	2
5. Common Reporting Standard	2
6. Assistance in collection – Article 27, OECD MTC and UN MDTC	2
7. Developments in transparency e.g. beneficial ownership, digital currencies and environmental, social and governance policies	3
E Conventions for administrative assistance in tax administration	
1. The OECD/Council of Europe Convention	1
2. Regional arrangements for cooperation in tax administration	1
F Base Erosion and Profit Shifting (BEPS)	
1. Awareness of the scope and details of the OECD BEPS Project	3
2. Overview of all BEPS Actions (1-15)	2
3. BEPS Action 2 – Hybrid mismatches	3
4. BEPS Action 3 – CFC rules	3
5. BEPS Action 5 – Harmful tax practices	3
6. BEPS Action 11 – Measuring and monitoring BEPS	3
7. BEPS Action 12 – Mandatory disclosure rules	3
8. BEPS Action 15 – Multilateral convention to implement tax treaty-related measures to prevent BEPS	3

## VI Miscellaneous topics

A Indirect taxes and international taxation	
1. The origin and destination bases for indirect taxes	2
2. GATT and GATS rules and the limitation on border tax adjustment	2
3. WTO rules and taxes – the WTO dispute resolution regime and taxation	2
B Cross-border mergers – examination of some of the issues and solutions	2
C OECD Secretariat analysis of tax treaties and the impact of the COVID-19 pandemic	1
D Emerging technologies in international taxation	
1. Digital currencies and blockchain	2
2. Artificial intelligence and taxation	2

# RECOMMENDED READING LIST

## Permitted Texts

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

OECD. *Additional Guidance on the Attribution of Profits to a Permanent Establishment under BEPS Action 7* (Paris: OECD, 2018)

Available from the OECD:

[www.oecd.org/en/publications/2018/03/additional-guidance-on-the-attribution-of-profits-to-a-permanent-establishment-under-beps-action-7\\_63ee620d.html](http://www.oecd.org/en/publications/2018/03/additional-guidance-on-the-attribution-of-profits-to-a-permanent-establishment-under-beps-action-7_63ee620d.html)

OECD. *Agreement on Exchange of Information in Tax Matters* (Paris: OECD, 2002)

Available from the OECD:

[www.oecd.org/en/publications/agreement-on-exchange-of-information-in-tax-matters\\_9789264034853-en.html](http://www.oecd.org/en/publications/agreement-on-exchange-of-information-in-tax-matters_9789264034853-en.html)

OECD. *Base Erosion and Profit Shifting Project: 2015 Final Reports. Executive Summaries* (Paris: OECD, 2015)

Available from the OECD:

<https://web-archive.oecd.org/2019-06-27/373991-beps-reports-2015-executive-summaries.pdf>

OECD. *Convention on Mutual Administrative Assistance in Tax Matters*, as amended by 2010 Protocol (Paris: OECD, 1988)

Available from the OECD:

<https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0235>

OECD. *Model Tax Convention on Income and on Capital* (Paris: OECD, 2017) [ISBN: 9789264287945]

Available from the OECD: [www.oecd-ilibrary.org](http://www.oecd-ilibrary.org)

OECD. *Multilateral Convention to Facilitate the Implementation of the Pillar Two Subject to Tax Rule and Explanatory Statement* (Paris: OECD, 2023)

Available from the OECD:

[www.oecd.org/en/topics/sub-issues/subject-to-tax-rule/multilateral-convention-to-facilitate-the-implementation-of-the-pillar-two-subject-to-tax-rule.html](http://www.oecd.org/en/topics/sub-issues/subject-to-tax-rule/multilateral-convention-to-facilitate-the-implementation-of-the-pillar-two-subject-to-tax-rule.html)

OECD. *Multilateral Convention to Implement Amount A of Pillar One and Explanatory Statement* (Paris: OECD, 2023)

Available from the OECD:

[www.oecd.org/en/topics/sub-issues/reallocation-of-taxing-rights-to-market-jurisdictions/multilateral-convention-to-implement-amount-a-of-pillar-one.html](http://www.oecd.org/en/topics/sub-issues/reallocation-of-taxing-rights-to-market-jurisdictions/multilateral-convention-to-implement-amount-a-of-pillar-one.html)

OECD. *Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting and Explanatory Statement* (Paris: OECD, 2016)

Available from the OECD:

[www.oecd.org/en/topics/beps-multilateral-instrument.html](http://www.oecd.org/en/topics/beps-multilateral-instrument.html)

OECD. *Report on the Attribution of Profits to Permanent Establishments* (Paris: OECD, 2010)

Available from the OECD:

<https://web-archive.oecd.org/2012-06-14/104309-45689524.pdf>

OECD. *Standard for Automatic Exchange of Financial Account Information in Tax Matters* (Paris: OECD, 2017)

Available from the OECD:

[www.oecd.org/en/publications/2017/03/standard-for-automatic-exchange-of-financial-account-information-in-tax-matters-second-edition\\_g1g73eb6.html](http://www.oecd.org/en/publications/2017/03/standard-for-automatic-exchange-of-financial-account-information-in-tax-matters-second-edition_g1g73eb6.html)

OECD. *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (Paris: OECD, 2022) [ISBN: 9789264526914]

Available from the OECD: [www.oecd-ilibrary.org](http://www.oecd-ilibrary.org)

United Nations. *UN Model Double Taxation Convention between Developed and Developing Countries 2021 and Commentary* (New York: UN, 2021) [ISBN: 9789212591841]

Available from the United Nations: [www.un.org](http://www.un.org)

United Nations. *Vienna Convention on the Law of Treaties* (New York: UN, 1969)

Available from the United Nations:

[https://legal.un.org/ilc/texts/instruments/english/conventions/1\\_1\\_1969.pdf](https://legal.un.org/ilc/texts/instruments/english/conventions/1_1_1969.pdf)

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](http://www.itc-leiden.nl) or [b.bosman@itc-leiden.nl](mailto:b.bosman@itc-leiden.nl)

Or available from Wildy & Sons: [www.wildy.com](http://www.wildy.com)

**No other texts may be taken into the examination.**

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## Essential Reading

OECD. *Action Plan on Base Erosion and Profit Shifting* (Paris: OECD, 2013) [ISBN: 9789264202702]

Available from the OECD: [www.oecd-ilibrary.org](http://www.oecd-ilibrary.org)

OECD. *Tax Challenges Arising from Digitalisation. Report on Pillar One Blueprint: Inclusive Framework on BEPS* (Paris: OECD, 2020)

Available from the OECD: [www.oecd-ilibrary.org](http://www.oecd-ilibrary.org)

OECD. *Tax Challenges Arising from Digitalisation. Report on Pillar Two Blueprint: Inclusive Framework on BEPS* (Paris: OECD, 2020)

Available from the OECD: [www.oecd-ilibrary.org](http://www.oecd-ilibrary.org)

OECD. *Tax Challenges Arising from Digitalisation of the Economy. Consolidated Commentary to the Global Anti-Base Erosion Model Rules* (Paris: OECD, 2023)  
Available from the OECD: [www.oecd-ilibrary.org](http://www.oecd-ilibrary.org)

OECD. *Tax Challenges Arising from Digitalisation of the Economy. Global Anti-Base Erosion Model Rules (Pillar Two)* (Paris: OECD, 2021)

Available from the OECD: [www.oecd-ilibrary.org](http://www.oecd-ilibrary.org)

United Nations. *UN Practical Manual on Transfer Pricing for Developing Countries 2021* (New York: UN, 2021) [ISBN: 9789212591858]

Available from the United Nations: [www.un.org](http://www.un.org)

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## Books

Unfortunately, there is no single textbook or casebook for the entire syllabus. There are books which cover parts of the syllabus, but these need to be supplemented by references to articles in periodicals (see below).

Candidates should read the following books during their studies:

Arnold, B. *International Tax Primer* (Wolters Kluwer, 5th edition, 2023) [ISBN: 9789403542669]

Available from Wolters Kluwer:

<https://law-store.wolterskluwer.com>

Avi-Yonah, R. S. *Advanced Introduction to International Tax Law* (Edward Elgar, 3rd edition, 2024) [ISBN: 9781035339563]

Available from Edward Elgar:

[www.e-elgar.com](http://www.e-elgar.com)

Baker, P. *Double Taxation Conventions* (London: Sweet & Maxwell, looseleaf edition) [ISBN: 9780421673601]

Available from Sweet & Maxwell:

[www.sweetandmaxwell.co.uk](http://www.sweetandmaxwell.co.uk)

Harris, P. *International Commercial Tax* (Cambridge University Press, 2nd edition, 2020) [ISBN: 9781108477819]

Available from Cambridge University Press:

[www.cambridge.org/gb/academic](http://www.cambridge.org/gb/academic)

Lang, M. *Introduction to the Law of Double Taxation Conventions* (IBFD, 3rd edition, 2021) [ISBN: 9789087226848]

Available from IBFD: [www.ibfd.org](http://www.ibfd.org)

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](http://www.bloomsburyprofessional.com)

Qureshi, A. *The Public International Law of Taxation* (Wolters Kluwer, 2nd edition, 2019) [ISBN: 9789041184764]

Available from Wildy & Sons: [www.wildy.com](http://www.wildy.com)

Reimer, E. and Rust, A. *Klaus Vogel on Double Taxation Conventions* (Wolters Kluwer, 5th edition, 2022) [ISBN: 9789403513003]

Available from Wolters Kluwer:

<https://law-store.wolterskluwer.com>

Rohatgi, R. *Roy Rohatgi on International Taxation*. Volume 1 (IBFD, 2018) [ISBN: 9789087224943] Available from IBFD: [www.ibfd.org](http://www.ibfd.org)

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

Shome, P. et al. *Reimagining International Taxation: Navigating Through the Crises of Pandemic, Lack of Consensus and Retrospective Taxation* (Oakbridge, 2021) [ISBN: 9788194991175] Available from M&J Services: <https://mandjservice.com>

## Periodicals

Several periodicals are devoted to the subject of international tax, a number of which available electronically from various websites.

The principal international tax periodicals are:

*British Tax Review* (London: Sweet & Maxwell) [ISSN: 00071870] Also known as *BTR*. Available from Sweet & Maxwell: [www.sweetandmaxwell.co.uk](http://www.sweetandmaxwell.co.uk)

*Bulletin for International Taxation* (Amsterdam: IBFD) [ISSN: 00074624] Available from IBFD: [www.ibfd.org](http://www.ibfd.org)

*Cahiers de Droit Fiscal International (Studies on International Fiscal Law)* (Deventer: Wolters Kluwer) Also known as *Cahiers DFI*. Available from IFA: [www.ifa.nl/publications/cahiers/pages/default.aspx](http://www.ifa.nl/publications/cahiers/pages/default.aspx)

*EC Tax Review* (New York: Wolters Kluwer) [ISBN: 9789880007408] Available from Wolters Kluwer: [www.kluwerlawonline.com](http://www.kluwerlawonline.com)

*European Taxation* (Amsterdam: IBFD) [ISSN: 00143138] Available from IBFD: [www.ibfd.org](http://www.ibfd.org)

*Intertax* (Deventer: Wolters Kluwer) Available from Wolters Kluwer: [www.kluwerlawonline.com](http://www.kluwerlawonline.com)

*Tax Notes International* (Tax Analysts) [ISSN: 10483306] Available from LexisNexis: [www.lexisnexis.co.uk](http://www.lexisnexis.co.uk) Also available from Tax Analysts: [www.taxanalysts.com](http://www.taxanalysts.com)

## Case Law

The syllabus does not examine the rules of any one state. Decisions of the courts of many countries are therefore relevant to this subject. Leading cases are drawn from as far afield as New Zealand, South Africa, Canada, France and Germany.

Cases from the non-English speaking world are generally from the Bundesfinanzhof (German Federal Tax Court), the Conseil d'Etat (French Supreme Administrative Court) or the Hoge Raad (Netherlands Supreme Court). The more important cases are summarised in European Taxation or the Bulletin for International Taxation.

*International Tax Law Reports*, also known as *ITLR*, contains the texts of important international tax cases (including English translations of some cases). Available from LexisNexis: [www.lexisnexis.co.uk](http://www.lexisnexis.co.uk)

These law reports are available online as part of the LexisNexis online service. CCH's *British Tax Cases* are also useful.

The IBFD also offers a useful *Tax Treaty Database*. Available at: [www.ibfd.org/IBFD-Products/Tax-Treaties-Database](http://www.ibfd.org/IBFD-Products/Tax-Treaties-Database)

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For further information, or if you have a question you would like to discuss, please contact us:

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