

**Rules of Application for an Award of Scholarship
by the Irish Tax Institute to its Chartered Tax Adviser (CTA) Programme
("Rules")**

The Irish Tax Institute ("the Institute") is pleased to offer the opportunity to recently qualified barristers and solicitors, to obtain Ireland's most prestigious tax qualification - Chartered Tax Adviser (CTA).

This is an opportunity to attend the Programme commencing in Winter 2018 or Summer 2019, free of charge.

Terms denoted with a capital initial are as defined in the Rules.

1. DEFINITIONS

In these Rules the following definitions shall apply:

Applicant shall be any Eligible Person who submits an Application for a Scholarship;

Application shall mean the submission of an Application Form and other necessary documents in accordance with Rule 2 below to the Institute on or before the Closing Date;

Application Form means the application form available on www.taxinstitute.ie and www.careerintax.ie ;

Closing Date means the closing date for receipt of Applications being 5.00 p.m. on Friday, 21 September 2018;

Eligible Person means a person qualified and eligible to practice as either a Barrister or Solicitor in the Republic of Ireland in the period 1 January 2013 to the Closing Date, who complies with Rule 2.3 and who is not currently registered as a Student Member of the Institute;

Judges shall be those parties chosen by the Institute to judge the short-listed Applications and shall comprise of a panel of tax and legal experts and shall include a representative from the Institute;

Programme means the Chartered Tax Adviser (CTA) Programme, Parts 1, 2 and 3;

Scholarship means the award of a place on the Programme, free of charge (to include annual examination fees and annual student membership of the Institute), beginning Part 1 in Winter 2018 or Summer 2019 for a period of 3 years and subject to the Terms of Scholarship;

Terms of Scholarship means the terms of the award of a Scholarship as identified in these Rules and in the written agreement to be entered into between a Scholar and the Institute in accordance with Rule 5;

Winner(s) shall mean those Applicant(s) chosen by the Judges as the winner of a Scholarship in accordance with these Rules.

2. APPLICANTS

- 2.1. Acceptance of these Rules is a condition of each Application and receipt of an Application by the Closing Date by the Institute amounts to acceptance of the Rules by an Applicant. By submitting an Application, you agree that you have read and agree to be bound by these Rules. Each Application must comply with these Rules and failure to do so will result in disqualification of an Applicant.
- 2.2. An Applicant must be an Eligible Person.
- 2.3. All Applicants must be eligible to reside and work in the Republic of Ireland for the duration of the Programme and proof of eligibility in this regard may be required by the Institute at any time.

3. APPLICATIONS

- 3.1. Applications must be submitted on or before the Closing Date by hand or by post to: **Chartered Tax Adviser (CTA) Scholarship Programme, Irish Tax Institute, South Block, Longboat Quay, Grand Canal Harbour, Dublin 2** or by email to scholarship@taxinstitute.ie.
- 3.2. An Application must consist of:
 - 3.2.1. an Application Form;
 - 3.2.2. a short essay (600 word maximum) written by the Applicant explaining why he/she wishes to undertake a career in tax and how they feel the Chartered Tax Adviser (CTA) qualification will benefit their career, which has been signed by the Applicant at the bottom; and
 - 3.2.3. A character reference.

Incomplete Applications will not be considered.

- 3.3. Applicants, who are short-listed for interview in accordance with Rule 4, shall be required to furnish complete copies of all their educational transcripts to the Institute to substantiate their educational qualifications as set out in their Application Form.
- 3.4. The Application Form must be completed in full. Applications (including any ancillary documentation which may be provided by an Applicant) shall be processed in accordance with the Data Protection Acts 1988 and 2003. The information provided shall be used in connection with the Scholarship (including but not limited to checking an Applicant's eligibility and for contacting the Winner).
- 3.5. The Institute reserves the right to refuse any Application for any reason at its absolute discretion.
- 3.6. Applications are made at an Applicant's own expense and the Institute shall not be liable to reimburse any expenses incurred by any Applicant in making or submitting an Application.
- 3.7. Applications and any accompanying documentation will not be returned to Applicant in any case.

4. JUDGING

4.1. Applications will be judged as follows:

(i) Stage One

Applications received on or before the Closing Date and which are deemed eligible by the Institute will be short-listed by the Institute.

(ii) Stage Two

The Applicants who have been short-listed will be invited to be interviewed by the Judges. The Institute will use reasonable endeavours to notify the Applicants who have been short-listed to proceed to Stage Two. Applicants must be available for interview when contacted. Applicants who have been short-listed and are unavailable for interview shall be removed from the short-list and shall not be considered for the Scholarship.

(ii) Stage Three

Winners will be notified of their success.

4.2. The decisions of the Judges are final. No correspondence will be entered into.

4.3. The Institute reserves the right not to award any Scholarships advertised as available at its sole discretion.

5. PRIZE

5.1. A Winner, as determined by the Judges in accordance with these Rules (as may be varied at the Institute's discretion) shall win the right to attend on the Programme free of charge (for a maximum of one course for each Part). The Winner shall be expected to complete the Programme within the standard 3 year timeframe, or such other time frame as may be agreed by the Institute. For the avoidance of doubt, the Scholarship shall not include the payment by the Institute of the cost incurred by a Winner to repeat any examinations or courses during the course of the Programme and any and all such costs shall be borne solely by the Winner.

5.2. The Winner(s) shall be obliged and by his/her Application hereby agrees, confirms, acknowledges and accepts that he/she shall, in order to accept the Scholarship, be obliged to enter into a written agreement with the Institute, under which agreement, the terms and conditions of the Scholarship shall be outlined and under which the Winner shall be obliged to adhere to certain minimum attendance standards, exam result requirements and behaviour requirements (including the discretion for the Institute to terminate the Scholarship in the event that any action, misconduct, behaviour or otherwise on the part of the Winner brings the Winner and/or the Institute into disrepute or damages its/their reputation).

5.3. The award of a Scholarship shall be reviewed on a yearly basis by the Institute and should the Institute determine that a Winner has failed to reach the standards expected of him/her or breached any of the terms and conditions contained in the

Terms of Scholarship, the Institute may exercise its discretion to withdraw funding for subsequent years of the Programme.

- 5.4. A Winner is not granted status as an employee of the Institute and shall not be entitled to any benefits as an employee of the Institute.
- 5.5. A Winner shall be solely responsible for ensuring that he/she is legally eligible to reside, work and study in the Republic of Ireland for the duration of the Scholarship and has any necessary entitlements and/or qualifications confirmed prior to becoming an Applicant and the Institute shall not be obliged to assist with any requirements of residency or work permits.
- 5.6. Should a Winner become ineligible to reside and/or work in the Republic of Ireland during the Programme for which they have received a Scholarship, the Scholarship shall be terminated immediately. By accepting a Scholarship you will be obliged to notify the Institute of any changes in circumstances which result in your ineligibility to reside, work and/or study in the Republic of Ireland.

6. BREACH

Breach of any of the Rules of Terms of Scholarship may result in the immediate disqualification of an Application from the Scholarship and withdrawal of the Scholarship without any compensation to the Applicant and without any further notice to the Applicant.

7. LIABILITY

The Institute accepts no responsibility for any loss, liability or damage incurred by an Applicant in respect of any matters relating to or in connection with the Application, the Scholarship or its award.

8. DATA PROTECTION POLICY

To access the Data Protection Policy of the Institute, and details of your data protection rights and who to contact – please see our Data Protection [page http://taxinstitute.ie/Legal/PrivacyPolicy.aspx](http://taxinstitute.ie/Legal/PrivacyPolicy.aspx) .

9. MISCELLANEOUS

- 9.1. Canvassing by or on behalf of an Applicant will result in disqualification.
- 9.2. The Institute shall not be obliged to make any award of a Scholarship if it considers it inappropriate to do.
- 9.3. The Scholarship shall be non-transferable and may not be deferred by the Winner.
- 9.4. No cash alternative to the Scholarship is available.
- 9.5. The Scholarship shall in no way create a relationship of employment, partnership, joint venture, agency, fiduciary relationship or other relationship between the Winner and the Institute.
- 9.6. The Rules shall in all respects be governed and construed in accordance with the laws of Ireland.

9.7. Queries should be directed by email to scholarship@taxinstitute.ie.