

# Candidate Handbook

Become great in tax.



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## Introduction

This Handbook provides current and prospective candidates of The Tax Institute Higher Education (TTIHE) with comprehensive information on relevant policies. The Tax Institute Higher Education's education offerings are governed by the policies set out in this Handbook.

## Academic programs

Subjects	Courses				
	Graduate Diploma of Applied Tax Law	Graduate Certificate in Applied Tax Law	Graduate Certificate in Applied Tax Advisory	Chartered Tax Adviser	Tax Agent
ATL001 CTA1 Foundations	✓	✓	✓	✓	✓
ATL003 CTA2A Advanced	✓		✓	✓	✓
ATL004 CTA2B Advanced	✓		✓	✓	✓
ATL002 CommLaw1 Australian Legal Systems	✓	✓			✓
ATL005 CommLaw2 Entities and Business Structures	✓	✓			✓
ATL006 CommLaw3 Property Law	✓	✓			✓
ATL007 Advanced Superannuation	✓		✓		
ATL008 Tax for Trusts: from a SME Perspective	✓		✓		
ATL009 Corporate Tax	✓		✓		
CTA3 Advisory	✓ *		✓ *	✓	

✓ = core subject

✓ = elective subject

\* = can be credited as an elective via RPL

## Tax Practitioners Board requirements

- **Australian taxation law**

ATL001 CTA1 Foundations, ATL003 CTA2A Advanced and ATL004 CTA2B Advanced together satisfy the Tax Practitioners Board's (TPB) requirements for a Board-approved course in Australian taxation law for registering as a Tax Agent.

CTA3 Advisory, ATL007 Advanced Superannuation, ATL008 Tax for Trusts: from a SME Perspective and ATL009 Corporate Tax are all approved subjects in advanced taxation law.

It is the candidate's responsibility to confirm that their existing qualifications, along with the addition of these subjects, are sufficient to satisfy the requirements of the TPB to qualify as a registered Tax Agent.

- **Australian commercial law**

ATL002 CommLaw1 Australian Legal Systems, ATL005 CommLaw2 Entities and Business Structures and ATL006 CommLaw3 Property Law together satisfy the Tax Practitioners Board's requirements for a Board-approved course in Australian commercial law.

## The Tax Institute's Chartered Tax Adviser designation:

- The Tax Institute's Chartered Tax Adviser designation is a respected mark of technical excellence and professional integrity. The CTA designation is attained by completing ATL001 CTA1 Foundations, ATL003 CTA2A Advanced, ATL004 CTA2B Advanced and CTA3 Advisory. CTA3 Advisory immerses professionals in real-life problem-solving situations (across different tax specialisations) presented through in-depth case study discussion sessions.

## Award Programs

The Tax Institute Higher Education offers three Award Programs:

- Graduate Certificate in Applied Tax Advisory.
- Graduate Certificate in Applied Tax Law.
- Graduate Diploma of Applied Tax Law.

Collectively, these three programs are referred to as Award Programs in Policies and Procedures.

## Graduate Certificate in Applied Tax Advisory

### Course structure

The Graduate Certificate in Applied Tax Advisory (GCATA) equips graduates to apply a body of taxation knowledge to a range of practical contexts and specialise in one specialist tax area. This knowledge will enable graduates to undertake professional or highly skilled work and serve as a pathway for further learning.

The Graduate Certificate in Applied Tax Advisory is awarded after completion of three core subjects and one elective subject:

Core subjects:

- ATL001 CTA1 Foundations (Tier 1).
- ATL003 CTA2A Advanced (Tier 2).
- ATL004 CTA2B Advanced (Tier 2).

As well as one elective subject (Tier 3) from:

- ATL007 Advanced Superannuation.
- ATL008 Tax for Trusts: from an SME Perspective.
- ATL009 Corporate Tax.

Each subject in the GCATA delivers and assesses knowledge at a designated level:

- **Tier 1 subjects** require candidates to analyse information in a range of situations, develop solutions to problems and communicate solutions to others.
- **Tier 2 subjects** require candidates to apply their knowledge and skills to provide specialist advice and functions.
- **Tier 3 subjects** require candidates to use advanced cognitive, technical and communication skills to analyse, generate and communicate solutions to complex problems.

### Course accreditation

The Graduate Certificate in Applied Tax Advisory with The Tax Institute Higher Education was accredited under the Tertiary Education Quality Standards Agency (TEQSA) on 8 December 2022.

Candidates will be admitted to this award according to the criteria set out in the Admissions Policy.

Candidates cannot apply to graduate with this award retrospectively.

## Course Learning Outcomes

1. Demonstrate detailed knowledge of the ethics and professional responsibilities and duties of a tax professional, in accordance with the Code of Professional Conduct contained in the Tax Agent Services Act 2009 Cth).; including professional communications with the Australian Taxation Office, the Tax Practitioners Board and the client.
2. Gain specialist technical knowledge within the discipline of taxation in order to demonstrate an understanding of the issues and problems relevant to individuals and businesses.
3. Conduct, critically assess and evaluate practical tax research, and independent professional judgement to transmit knowledge and ideas to others.
4. Analyse complex tax situations for individuals and businesses; and perform detailed tax calculations to apply knowledge in order to develop technically sound and well-developed client resolutions.

## Professional outcomes

As well as providing a pathway to tax leadership and the Graduate Diploma of Applied Tax Law, the Graduate Certificate in Applied Tax Advisory provides pathways to become a:

- Chartered Tax Adviser (CTA) by studying CTA3 Advisory, the capstone subject of the Chartered Tax Adviser Program.
- Registered Tax Agent by additional completion of The Tax Institute Higher Education's Commercial Law subjects (ATL002 CommLaw1, ATL005 CommLaw2 and ATL006 CommLaw3).

## Graduate Certificate in Applied Tax Law

### Course structure

The Graduate Certificate in Applied Tax Law (GCATL) equips graduates with a working knowledge of key tax compliance requirements of the Australian tax system, alongside an in-depth understanding of Australian commercial law and all its complexities from a taxation perspective.

The Graduate Certificate in Applied Tax Law is awarded after completion of four core subjects:

- ATL001 CTA1 Foundations.
- ATL002 CommLaw1.
- ATL005 CommLaw2.
- ATL006 CommLaw3.

Each subject in the GCATL delivers and assesses knowledge at a designated level:

- **Tier 1 subjects** require candidates to analyse information in a range of situations, develop solutions to problems and communicate solutions to others.
- **Tier 2 subjects** require candidates to apply their knowledge and skills to provide specialist advice and functions.

### Course accreditation

The Graduate Certificate in Applied Tax Law with The Tax Institute Higher Education was accredited under the Tertiary Education Quality Standards Agency (TEQSA) on 17 August 2022.

Candidates will be admitted to this award according to the criteria set out in the Admissions Policy.

Candidates cannot apply to graduate with this award retrospectively.

## Course Learning Outcomes

1. Demonstrate detailed knowledge of the ethics and professional responsibilities and duties of a tax professional, in accordance with the Code of Professional Conduct contained in the Tax Agent Services Act 2009 (Cth).; including professional communications with the Australian Taxation Office, the Tax Practitioners Board and the client.
2. Gain specialist technical knowledge within the discipline of taxation in order to demonstrate an understanding of the issues and problems relevant to individuals and businesses.
3. Conduct, critically assess and evaluate practical tax research, and independent professional judgement to transmit knowledge and ideas to others.
4. Analyse complex tax situations for individuals and businesses; and perform detailed tax calculations to apply knowledge in order to develop technically sound and well-developed client resolutions.
5. Demonstrate technical knowledge of commercial law as it relates to Australian legal systems and processes, contracts, the law of entities structures, property law, torts and key provisions of the Competition and Consumer Act 2010 (Cth).
6. Develop the skills required to assess and critically evaluate the commercial law consequences of transactions in the context of the Australian legal system
7. Apply advanced principles of commercial law and the associated risks with business structures, superannuation, bankruptcy and insolvency to practical client-based scenarios.

## Professional outcomes

As well as providing a pathway to tax leadership, the Graduate Certificate in Applied Tax Law provides pathways to the Graduate Diploma of Applied Tax Law and registering as a Registered Tax Agent, by completing both CTA2A Advanced and CTA2B Advanced after gaining 12 months of relevant business experience in either tax, law, accounting or a combination thereof or 12 months of relevant business experience.

## Graduate Diploma of Applied Tax Law

### Course structure

The Graduate Diploma of Applied Tax Law (GDATL) equips graduates to apply a body of taxation knowledge to a range of practical contexts. This knowledge will enable them to undertake professional or highly skilled work and serve as a pathway for further learning.

The Graduate Diploma of Applied Tax Law is awarded after the completion of six subjects – three core subjects and either:

- three Graduate Diploma electives, or
- two Graduate Diploma electives and CTA3 Advisory.

Each subject in the Graduate Diploma delivers and assesses knowledge at a designated level:

- **Tier 1 subjects** require candidates to analyse information in a range of situations, develop solutions to problems and communicate solutions to others.
- **Tier 2 subjects** require candidates to apply their knowledge and skills to provide specialist advice and functions.
- **Tier 3 subjects** require candidates to use advanced cognitive, technical and communication skills to analyse, generate and communicate solutions to complex problems.

### Course accreditation

The Graduate Diploma of Applied Tax Law with The Tax Institute was accredited under the Tertiary Education Quality Standards Agency (TEQSA) on 24 July 2014.



The Graduate Diploma of Applied Tax Law with The Tax Institute Higher Education was accredited under the Tertiary Education Quality Standards Agency (TEQSA) on 16 December 2020.

Candidates cannot apply to graduate with this award retrospectively.

Candidates will be admitted to this award according to the criteria set out in the Admissions Policy.

### Course Learning Outcomes

1. An advanced knowledge of taxation and commercial law within a systematic and coherent body of knowledge that includes the acquisition and application of knowledge and skills in commonly encountered practical contexts.
2. Cognitive skills to review, analyse, consolidate and synthesise knowledge and identify and provide solutions to complex problems.
3. Specialised technical and creative skills in the highly skilled and professional practice in taxation.
4. Communication skills to demonstrate an understanding of theoretical concepts
5. Make high level, independent judgements in a range of technical or management functions in varied specialised contexts which are commonly encountered in the practice of taxation.
6. Initiate, plan, implement and evaluate broad functions within varied specialised technical and/or creative contexts
7. Responsibility and accountability for personal outputs and all aspects of the work or function of others within broad parameters and skills

### Professional outcomes

As well as providing a pathway to tax leadership, the Graduate Diploma of Applied Tax Law provides pathways to become a:

- Chartered Tax Adviser (CTA) by studying CTA3 Advisory, the capstone subject of the Chartered Tax Adviser Program.
- Registered Tax Agent by completing both the Course in Australian Taxation Law and the Course in Commercial Law.

# Subjects

## CTA1 Foundations

Subject code	ATL001 CTA1 Foundations
Credit points	6
Level	Tier 1
Delivery	Online learning
Study Periods	3 per year (and 3 intensive)
Duration	12 weeks (10-15 hours per week) or 6 weeks intensive
Assessment	Module Quizzes 40% and Final Exam 60%
Prerequisites	Nil

A grounding in the fundamentals of Australian taxation law, with a practical emphasis.

Candidate's will enhance their understanding of taxation, whether for local or international application. This subject covers key concepts, principles, and compliance requirements relating to income tax, as the professional and ethical obligations outlined in the Tax Agent Services Act (TASA) 2009 CGT, GST, FBT.

Interactive webinars are presented by guest lecturers on their area of expertise over the 12-week study period. Each Study Period, this subject is also offered in Intensive mode enabling completion within 6 weeks rather than the standard 12. In this mode, candidates view pre-recorded webinars.

The Learning Outcomes for this subject are:

1. Apply the ethics and professional responsibilities and duties of a tax professional in all communications, including those with the Australian Taxation Office (ATO), the Tax Practitioners Board (TPB) and the client, in accordance with the Code of Professional Conduct contained in the Tax Agent Services Act 2009 (Cth).
2. Interview and advise a client and prepare an individual income tax return involving a range of taxation issues.
3. Determine how the pay as you go system applies to a taxpayer and prepare and prepare and maintain routine business activity statements (BAS) and instalment activity statements (IAS) and liaise with the ATO.
4. Assist a client to structure their affairs and implement wealth management strategies.
5. Advise business on a limited range of structuring and compliance requirements.

## CTA2A Advanced

Subject code	ATL003 CTA2A Advanced
Credit points	6
Level	Tier 2
Delivery	Online learning
Study Periods	3 per year (and 3 intensive)
Duration	12 weeks (10-15 hours per week) or 6 weeks intensive
Assessment	Module Quizzes 40% and Final Exam 60%
Prerequisites	ATL001 CTA1 Foundations (or equivalent) + 12 months of relevant business experience in either tax, law, accounting or a combination thereof or 12 months of relevant business experience.

CTA2A Advanced builds on basic knowledge and application of the fundamentals of Australia's taxes, through a deeper exploration of tax administration, small business CGT concessions, partnerships, trusts and superannuation. It also helps with the application and evaluation of outcomes and solutions for client scenarios.

The ethics and professional responsibilities of the tax professional in dealing with clients, government agencies, business and legal institutions is also covered.

Interactive webinars are presented by guest lecturers on their area of expertise over the 12-week study period.

The Learning Outcomes for this subject are:

1. Apply the ethics and professional responsibilities and duties of a tax professional in all communications, including those with the Australian Taxation Office (ATO), the Tax Practitioners Board (TPB) and the client, in accordance with the Code of Professional Conduct contained in the Tax Agent Services Act 2009 (Cth).
2. Use appropriate technologies to determine how the PAYG system applies to the taxpayer, and prepare and maintain routine BAS, payroll and IAS, and liaise with the ATO.
3. Comprehend fundamental discipline knowledge and its theoretical underpinnings.
4. Apply and evaluate outcomes and solutions for fundamental client scenarios.
5. Communicate effectively to clients, government agencies, other professionals, business and legal institutions.

## CTA2B Advanced

Subject code	ATL004 CTA2B Advanced
Credit points	6
Level	Tier 2
Delivery	Online learning
Study Periods	3 per year (and 3 intensive)
Duration	12 weeks (10-15 hours per week) or 6 weeks intensive
Assessment	Module Quizzes 40% and Final Exam 60%
Prerequisites	ATL001 CTA1 Foundations (or equivalent) + ATL003 CTA2A Advanced + 12 months of relevant business experience in either tax, law, accounting or a combination thereof or 12 months of relevant business experience.

Candidates are equipped with information so they can commence providing professional advice, delving into various areas such as corporate tax, GST, FBT, and international tax through comprehensive study.

CTA2B Advanced will enable candidates to analyse complex factual scenarios, locate relevant information, interpret tax laws, assess alternative strategies, and provide well-informed advice to clients. This subject will also consider implications from a Part IV perspective, encompassing a global context that recognises the interplay between domestic and international tax legislation.

Interactive webinars are presented by guest lecturers on their area of expertise over the 12-week study period.

The Learning Outcomes for this subject are:

1. Prepare advice to a professional standard, applying the highest ethical principles.
2. Advise within a global context, recognising the interaction between domestic and international tax regimes.
3. Interpret tax law to deliver professional tax advice to taxpayers.
4. Ascertain, explain and advise on the taxation consequences of both simple and more complex factual scenarios.
5. Locate and select appropriate information, including online resources, as necessary for analysis of and application to complex factual scenarios.
6. Analyse and evaluate alternative tax strategies for adoption by taxpayers.

## Advanced Superannuation

Subject code	ATL007 Advanced Superannuation
Credit points	6
Level	Tier 3
Delivery	Online learning
Study Periods	3 per year (and 3 intensive)
Duration	12 weeks (10-15 hours per week) or 6 weeks intensive
Assessment	Module Quizzes 10% + Letter of Advice 40% + Final Exam 50%
Prerequisites	ATL001 CTA1 Foundations (or equivalent) + ATL003 CTA2A Advanced + ATL004 CTA2B Advanced + 12 months of relevant business experience in either tax, law, accounting or a combination thereof or 12 months of relevant business experience.

Australia's super industry is the 3rd largest private pension fund market in the world. As this industry continues to thrive, there is an increasing demand for experienced and skilled advisers. Advanced Superannuation builds on a working knowledge of super to develop insights and expertise across a wide range of issues.

This subject offers extensive training on contributions, pensions, investment rules, taxation of superannuation funds, retirement planning opportunities, and estate planning specifically tailored to SMSFs.

This subject is offered via distance learning using an online learning platform supported by pre-recorded webinars and email support from the Convenor, a subject matter expert.

The Learning Outcomes for this subject are:

1. Identify and evaluate the appropriate superannuation strategies for employees and employers while ensuring compliance with obligations.
2. Quantify the income tax deduction for superannuation contributions and calculate the amount of deduction entitlement for a range of clients.
3. Scrutinise economic activity of superannuation funds to calculate the amount of deduction entitlement for a range of clients.
4. Establish the income tax treatment of the payment of lump sum and pension benefits from a superannuation fund.
5. Assess the tax consequences of superannuation strategies for a range of clients.
6. Produce and communicate guidance to clients establishing a self-managed superannuation fund (SMSF) including the evaluation of accumulation strategies and planning for tax-effective income stream in retirement.

## Tax for Trusts

Subject code	ATL0008 Tax for Trusts
Credit points	6
Level	Tier 3
Delivery	Online learning
Study Periods	3 per year (and 3 intensive)
Duration	12 weeks (10-15 hours per week) or 6 weeks intensive
Assessment	Module Quizzes 10% + Letter of Advice 40% + Final Exam 50%
Prerequisites	ATL001 CTA1 Foundations (or equivalent) + ATL003 CTA2A Advanced + ATL004 CTA2B Advanced + 12 months of relevant business experience in either tax, law, accounting or a combination thereof or 12 months of relevant business experience.

An aging population, complicated family relationships, tax legislation and longer lifespans create a complex landscape for managing and distributing wealth. This subject gives candidates the skills to understand the tax laws, evaluate the implications, compare strategies, and produce SME client advice on a range of trust issues. The preparation of distribution resolutions is also a focus which will assist candidate's to effectively stream dividends.

Content in the subject includes 100A and Div7A ITAA1936 changes announced by the ATO in 2022, plus recent court decisions.

This subject is offered via distance learning using an online learning platform supported by pre-recorded webinars and email support from the Convenor, a subject matter expert.

The Learning Outcomes for this subject are:

1. Explain and evaluate the key tax laws that apply to trusts.
2. Compare, assess and communicate the implications of various estate or succession planning strategies.
3. Quantify the CGT implications of trust transactions.
4. Quantify the Div7A and 100A ITAA1936 implications of trust transactions.
5. Produce and communicate advice on tax implications of wealth accumulation and management strategies by managing risks through planning, professional partnering, avoidance of litigation and entity succession.

## Corporate Tax

Subject code	ATL0009 Corporate Tax
Credit points	6
Level	Tier 3
Delivery	Online learning
Study Periods	3 per year (and 3 intensive)
Duration	12 weeks (10-15 hours per week) or 6 weeks intensive
Assessment	Module Quizzes 10% + Letter of Advice 40% + Final Exam 50%
Prerequisites	ATL001 CTA1 Foundations (or equivalent) + ATL003 CTA2A Advanced + ATL004 CTA2B Advanced + 12 months of relevant business experience in either tax, law, accounting or a combination thereof or 12 months of relevant business experience.

Amidst ongoing tax reforms and the dynamic opportunities and challenges presented by the digital economy, Australian businesses require sound tax advice that not only addresses domestic concerns but also tackles international complexities. Corporate Tax goes beyond theory, offering a pragmatic exploration of intricate topics, making them accessible and easily understandable.

This subject enables candidates to interpret tax laws, prepare comprehensive advice, and analyse and evaluate alternative strategies for critical scenarios such as consolidations, effective capital management, and tax incentives. This knowledge is invaluable not only for corporate groups but also for public and private companies.

Corporate Tax will also equip candidates with the skills to provide insightful guidance to clients within a global context, tackling issues such as BEPS (base erosion profit shifting).

This subject is offered via distance learning using an online learning platform supported by pre-recorded webinars and email support from the Convenor, a subject matter expert.

The Learning Outcomes for this subject are:

1. Interpret tax law to prepare client briefs and deliver professional tax advice
2. Ascertain, explain and advise on the taxation consequences of both simple and more complex factual scenarios.
3. Locate and select appropriate information including online resources as necessary for analysis and application to complex factual scenarios.
4. Prepare advice to a professional standard applying the highest ethical principles.
5. Analyse and evaluate alternative tax strategies for adoption by clients.
6. Advise within a global context recognising the interaction between domestic and international tax legislation.

## CommLaw1 Australian Legal Systems

Subject code	ATL0002 CommLaw1
Credit points	6
Level	Tier 1
Delivery	Online learning
Study Periods	3 per year (and 3 intensive)
Duration	12 weeks (10-15 hours per week) or 6 weeks intensive
Assessment	Module Quizzes 40% and Final Exam 60%
Prerequisites	Nil

Working in tax, candidate's are certain to engage with Australia's commercial law environment. Laws help to give clients the certainty and stability they need to operate, trade and invest.

Introducing, explaining and exploring the way laws are made, how to find the law in a given area, and how the law will be interpreted and applied is covered. Common questions such as how a binding agreement is made, the law of contracts as it relates to advisory services, and how to advise clients on the legal impacts of their activities are asked and answered.

CommLaw1 Australian Legal Systems is offered via distance learning using an online learning platform supported by pre-recorded webinars and email support from the Convenor, a subject matter expert.

The Learning Outcomes for this subject are:

1. Underpin the provision of tax agent services with the relevant area of commercial law.
2. Relate the client's commercial transaction to the relevant Australian legal systems and processes.
3. Gain knowledge of the law of contracts as it relates to the provision of tax agent services.
4. Establish how the law of torts (negligence) applies to the provision of tax agent services.
5. Advise clients on the tax impacts of a diverse range of commercial transactions that ordinarily arise.



## CommLaw2 Entities and Business Structures

Subject code	ATL0005 CommLaw2
Credit points	6
Level	Tier 1
Delivery	Online learning
Study Periods	3 per year (and 3 intensive)
Duration	12 weeks (10-15 hours per week) or 6 weeks intensive
Assessment	Module Quizzes 40% and Final Exam 60%
Prerequisites	Nil

There are many types of business structures and entities available in Australia. Each one has a distinct impact on the licenses needed, the amount of control, potential personal liability and tax. It's important for you to understand, and advise clients on, the implications of the entity they choose. This subject will help candidates develop and present skilled analysis of business structure choices.

CommLaw2 includes regulatory issues concerning superannuation (other than tax-related), bankruptcy and insolvency. Importantly, it also examines instances where commercial law and the taxation treatment converge.

This subject is offered via distance learning using an online learning platform supported by pre-recorded webinars and email support from the Convenor, a subject matter expert.

The Learning Outcomes for this subject are:

1. Demonstrate a sound knowledge of commercial law as it relates to the law of entities and business structures.
2. Advise on the taxation treatment of entities, based on advanced theoretical and technical knowledge of their relevant commercial law contexts.
3. Identify from the fundamental legal concepts of business organisational structures and the underlying regulations where commercial law departs from the taxation treatment of those structures (eg the taxation of partnerships)
4. Develop and present skilled analysis of business structure choices.
5. Assure competent and responsible judgment in adapting analysis of choices for specific consumers of professional services for taxation compliance.
6. Provide professional advice in the wider Australian commercial setting complying with legal and regulatory requirements.

## CommLaw3 Property Law

Subject code	ATL0006 CommLaw3 Property Law
Credit points	6
Level	Tier 2 Advanced
Delivery	Online learning
Study Periods	3 per year (and 3 intensive)
Duration	12 weeks (10-15 hours per week) or 6 weeks intensive
Assessment	Module Quizzes 40% and Final Exam 60%
Prerequisites	Nil

Australian property law relates not just to tangible property, such as land, but intangibles such as intellectual property. Clients value advice on the type of property that can be dealt with in commercial transactions, including real property, personal property and intellectual property. Aspects of state-based laws are also important to understand.

CommLaw3 looks at issues such as the impact of competition and consumer law, the law regulating financing transactions, and laws relating to electronic commerce to help candidates develop a sound understanding and provide appropriate advice to candidate's clients.

This subject is offered via distance learning using an online learning platform supported by pre-recorded webinars and email support from the Convenor, a subject matter expert.

The Learning Outcomes for this subject are:

1. Demonstrate a sound knowledge of commercial law as it relates to the law of property within Australian commercial law.
2. Characterise property that can be dealt with in commercial transactions for real property, personal property and intellectual property.
3. Identify the impact of competition and consumer law on Australian commercial transactions.
4. Demonstrate a sound knowledge of the law regulating the financing of Australian commercial transactions.
5. Explore the law relating to electronic commerce in current Australian commercial transactions.
6. Ensure coverage of the insurance law dimensions of Australian commercial transactions.

## CTA3 Advisory

It is crucial for tax professionals to stay up-to-date and be equipped to advise clients on complex and dynamic business transactions. To be the best, candidates need to be able to innovate, think on their feet, and effectively synthesise large amounts of information. Successfully completing this challenging subject leads to the sought-after, internationally respected Chartered Tax Adviser designation.

The approach taken by CTA3 Advisory differs to other subjects, it immerses you in real-life problem-solving situations (across different tax specialisations) presented through in-depth case study discussion sessions, each facilitated by an expert in that tax specialisation. In advance of the exam, candidates prepare an initial client-worthy letter of advice based on research. During the exam, candidates will be challenged to synthesise additional information that is relevant to the scenario, incorporating it into the research undertaken, which tests knowledge and reflects real-life situations encountered with clients. In 2025, this subject is offered over three study periods. In Study Period 1 CTA3 Advisory is offered over a 24-week period. In Study Periods 2 and 3 it is offered in Intensive mode over a 12-week period. In 2026, this subject will be offered twice, which each study period being a 14-week period.

## Employment Outcomes

The Tax Institute Higher Education's award programs are flexible postgraduate tax programs that gives you applied tax skills, unlike any other Australian tax institution. The Tax Institute Higher Education is trusted by some of Australia's largest accounting and law firms to develop their tax technical staff due to the use of real-world scenarios to build the skills directly applicable to your workplace.

The subject content is co-designed by Australia's leading tax accountants and lawyers from all facets of the workforce, including government, academia, industry and leading accounting and law firms. This design has resulted in many of The Tax Institute Higher Education's graduates being leaders in the industry.

## Enrolment Information

### Orientation Overview

Once enrolment has been confirmed you will receive a welcome email to the subject you have enrolled in. As part of that email your log on details to the Learning Management System (Canvas) will also be provided. Once logged in, if you click on the Orientation tile, you will be able to view the Orientation video which will give you an introduction to studying with The Tax Institute Higher Education.

### IT Requirements

The following IT requirements are required to complete the subject(s) offered by The Tax Institute Higher Education:

- access to a desktop or laptop computer running at least Windows 7 and above, or Mac OS 10.11 and above;
- a webcam and headset (including microphone) – this can be built in or external;
- a reliable, high speed broadband internet connection, with sufficient upload and download capacity greater than 2 Mbps;
- 2 GB Free Ram and 250 MB Free Disk Space
- access to the latest version of Chrome; and Microsoft Office.

### Location

The Tax Institute Higher Education is based at Level 21, 60 Margaret Street, Sydney, However, all programs and/or subjects are offered in an online delivery mode.

### Updates and changes




The Tax Institute Higher Education regularly updates and improves its subjects and policies. These changes will be advised via Subject Forum Posts which candidates receive regularly while enrolled.

### Student Representative

Every two years or when needed all registered award candidates will be sent an email to nominate for the position of Student Representative on the Academic Board. Students can self-

nominate or be nominated by another award candidate. Students must be a current award candidate at the time of their nomination. If more than one nomination is received an election will take place. Once a student has been selected and approval has been given by the Board of Directors, an appointment letter will be sent out. The selected student will receive an introduction to the Academic Board. All candidates are advised of the successful student and how to contact their representative.

## Contact the Team

 Phone: 1300 TAX EDU (1300 829 338)  
 Email: [taxeducation@taxinstitute.com.au](mailto:taxeducation@taxinstitute.com.au)  
 Mail: Level 21, 60 Margaret Street, Sydney NSW 2000

## Contact your Subject Convenor

While studying a subject with The Tax Institute Higher Education, candidates are welcome to contact the Subject Convenor. The email address is available on the Learning Management System.

## Contact the Student Representative

For any student issues, please contact The Tax Institute Higher Education's Student Representative at: [studentrep@taxinstitute.com.au](mailto:studentrep@taxinstitute.com.au)

## Health, Counselling and Legal Advice

Award candidates are entitled to the Employee Assistance Program (EAP) provided by [Assure Programs](#). The EAP enables you to confidentially access to short-term professional counselling to assist with the resolution of work-related or personal concerns that may affect your academic performance or quality of life. This can include confidential, solutions focused-counselling, introductory legal advice, introductory financial coaching, introductory diet consultation, referrals to external health services and wellbeing coaching. For more information, please refer to the Candidate at Risk Policy.

## Reporting Sexual Assault or Sexual Harassment

If this is an emergency and is related to your studies with The Tax Institute Higher Education (TTIHE), we encourage you to contact your local police and seek assistance from the nearest hospital. You can also access medical attention from your local GP. In Australia, you can contact Police/Ambulance/Fire – 000, Rape and Domestic Violence Services Australia 1800 211 028 or 1800RESPECT 1800 737 732 for 24/7 support. All candidates can contact the Employee Assistance Program (EAP) provided by [Assure Programs](#).

You can also report your incident to any Tax Institute Higher Education staff member. If you send an email, you will be contacted as soon as practicable by a TTIHE representative if you have chosen to provide us with your contact details. You can remain anonymous, however, please understand that TTIHE will be limited in the action it can take if you are not able to be contacted.

As a member of the TTIHE community, you have the right to feel safe at all times. TTIHE supports those who report sexual harassment or sexual assault and encourage reporting. TTIHE

commits to responding to people making a report as soon as possible. For more information, please refer to the Sexual Assault or Sexual Harassment Policy.

## Safety online

TTIHE is a safe and welcoming place to study. If you experience situations where you feel unsafe online, it is important to be aware of how to get help. Please contact your National Course Coordinator or Subject Convenor in the first instance.

## Glossary of Terms

Term	Definition
Award Program	A course of study that has been accredited by TEQSA.
AQF	Australian Qualification Framework.
Formative assessments	Formative assessment provides candidates with an opportunity to identify strengths and limitations in their knowledge and understanding and put in place measures to address these for ongoing learning and assessment.
LMS	Learning Management System
Learning outcomes	The set of knowledge and skills that a candidate is expected to evaluate, scrutinise, quantify, explain and communicate as a result of learning.
Non-Award Program	A course of study that has not been accredited by TEQSA but is recognized by external bodies.
Summative assessments	Used to determine a candidate's level of knowledge and skill at the conclusion of a subject, in relation to the desired learning outcomes and against a set of predetermined standards.
TEQSA	Tertiary Education Quality and Standards Agency.
TPB	Taxation Practitioners Board.
TTIHE	The Tax Institute Higher Education.
USI	Unique Student Identifier. A USI is a candidate's individual education number for life issued by the Australian Government. A candidate's USI must be provided at the time of enrolment, in order to enrol, graduate and receive an award.

# Academic calendar

## Timetable 2025

### Study period key dates

		Enrolments close	Commencement week	Census date	Exams week of	Results release week of	
<b>ATL subjects<sup>1*</sup></b>							<b>Specialist subjects offered</b>
CTA1 Foundations, CTA2A and CTA2B Advanced, CommLaw1, 2 and 3, Advanced Superannuation, Tax for Trusts and Corporate Tax							
Study Period 1	Online Distance learning mode	5 Mar 25	10 Mar 25	4 Apr 25	26 May 25	16 Jun 25	Tax for Trusts Advanced Superannuation
	Online Intensive learning mode	9 Apr 25	14 Apr 25	–	26 May 25	16 Jun 25	–
Study Period 2	Online Distance learning mode	25 Jun 25	30 Jun 25	25 Jul 25	15 Sep 25	6 Oct 25	Corporate Tax Tax for Trusts
	Online Intensive learning mode	30 Jul 25	4 Aug 25	–	15 Sep 25	6 Oct 25	–
Study Period 3	Online Distance learning mode	15 Oct 25	20 Oct 25	14 Nov 25	26 Jan 26	16 Feb 26	Corporate Tax Advanced Superannuation
	Online Intensive learning mode	19 Nov 25	24 Nov 25	–	26 Jan 26	16 Feb 26	–

### CTA3 Advisory<sup>2\*</sup>

Study Period 1	Online Distance learning mode	2 Apr 25	7 Apr 25	9 May 25	15 Sep 25	13 Oct 25
Study Period 2	Online Intensive learning mode	25 Jun 25	30 Jun 25	25 Jul 2025	15 Sep 25	13 Oct 25
Study Period 3	Online Intensive learning mode	5 Nov 25	10 Nov 25	5 Dec 2025	16 Feb 26	16 Mar 26

### Fees<sup>4</sup>

ATL subject fee <sup>1</sup>	\$2,095
CTA3 Advisory fee <sup>2</sup>	\$2,595
GST BAS Exam (non-member)	\$850

<sup>1</sup> The price for all ATL subjects is GST exempt.  
<sup>2</sup> Prices for the CTA3 Advisory subject and the BAS Agent Exam are inclusive of GST.

Prices valid from 1 August 2025 and are subject to change.  
 Late enrolment fees apply.  
 Subject materials are available in a soft copy only.

All our subjects are online which require candidates to have basic IT skills; candidates should be able to use Microsoft Word, Microsoft Excel and basic web browsing skills to complete our subjects.

HEPCO Pty Ltd trading as The Tax Institute Higher Education PRV14349.

### Membership

All Tax Institute Higher Education candidates are eligible to receive the **Education Membership Offer for \$235** (valued at \$626) upon enrolment until 30 June in the subsequent calendar year. Membership fee is inclusive of GST.

\*Subject availability per study period may change due to unforeseen circumstances. Please call 1300 829 338 or email [ttiadvice@taxinstitute.com.au](mailto:ttiadvice@taxinstitute.com.au) to speak with our friendly Candidate Advisers about your study plans.

## Timetable 2026

### Study period dates

		Enrolments open from	Enrolments close	Commencement day	Census date	Exam week of	Results release week of	
<b>Single ATL subjects:<sup>1*</sup></b> CTA1 Foundations, CTA2A and CTA2B Advanced, CommLaw1, 2 and 3, Advanced Superannuation, Tax for Trusts & Corporate Tax								<b>Specialist subjects offered<sup>*</sup></b>
Study Period 1	Online distance learning mode	26 Nov 25	4 Mar 26	9 Mar 26	3 Apr 26	25–29 May 26	15–19 Jun 26	Tax for Trusts Advanced Superannuation CommLaw1 CommLaw2
	Online intensive learning mode	11 Mar 26	8 Apr 26	13 Apr 26	–	25–29 May 26	15–19 Jun 26	
Study Period 2	Online distance learning mode	15 Apr 26	24 Jun 26	29 Jun 26	24 Jul 26	14–18 Sep 26	5–9 Oct 26	Corporate Tax Tax for Trusts CommLaw2 CommLaw3
	Online intensive learning mode	30 Jun 26	29 Jul 26	3 Aug 26	–	14–18 Sep 26	5–9 Oct 26	
Study Period 3	Online distance learning mode	5 Aug 26	14 Oct 26	19 Oct 26	13 Nov 26	18–22 Jan 27	8–12 Feb 27	Corporate Tax Advanced Superannuation CommLaw1 CommLaw3
	Online intensive learning mode	20 Aug 26	18 Nov 26	23 Nov 26	–	18–22 Jan 27	8–12 Feb 27	

		Enrolments open from	Enrolments close	Commencement week	Census date	Exam day	Results release week of
<b>CTA3 Advisory<sup>2</sup></b>							
Study Period 1	Online distance learning mode	24 Nov 25	25 Mar 26	30 Mar 26	17 Apr 26	29 Jun 26	27–31 Jul 27
Study Period 2	Online distance learning mode	6 Apr 26	5 Aug 26	10 Aug 26	28 Aug 26	9 Nov 26	7–11 Dec 26

		Registrations close	Exam day	Results release week of
<b>BAS Agent Exam<sup>2</sup></b>				
Exam 1		4 Feb 26	25 Feb 26	16–20 Mar 26
Exam 2		22 Apr 26	13 May 26	1–5 Jun 26
Exam 3		29 Jul 26	19 Aug 26	7–11 Sep 26
Exam 4		4 Nov 26	25 Nov 26	14–18 Dec 26

### Membership offer

All Tax Institute Higher Education candidates are eligible for reduced **Education Membership at \$235** (valued at \$626).

Membership is valid for 12 months from the purchase date. The membership fee includes GST.

HEPCO Pty Ltd trading as The Tax Institute Higher Education PRV14349.

### Fees

ATL subject fee <sup>1</sup>	\$2,095
CTA3 Advisory fee <sup>2</sup>	\$2,595
GST BAS Exam (non-member)	\$850

<sup>1</sup> The price for all ATL subjects is GST exempt.  
<sup>2</sup> Prices for the CTA3 Advisory subject and the BAS Agent Exam are inclusive of GST.

\* Subject availability per study period may change due to unforeseen circumstances. CTA1, CTA2A and CTA2B are held in each Study Period.

Please call 1300 829 338 or email [ttiadvice@taxinstitute.com.au](mailto:ttiadvice@taxinstitute.com.au) to speak with our friendly Candidate Advisers about your study plans.  
 Prices are valid from 1 August 2025 and subject to change.

Late enrolment fees and withdrawal fees (before and during the study period) apply.

Subject materials are available in soft copy only.

## Candidate care guide

The Tax Institute Higher Education allows changes to enrolments or assessments to support candidates affected by disability, illness and other events that adversely affect study. Use this guide to determine which policies and deadlines may apply in different situations. For full conditions and possible outcomes, refer to the relevant policies and the [Schedule of Fees](#).

	You want to withdraw from an enrolment	You want to transfer to a different subject	You want to defer your enrolment until a later Study Period	Your study is affected by an ongoing illness or difficulty	Your study is affected by something unexpected – you don't attempt the exam	Something unexpected happens during exam week - you don't attempt or complete the exam.
Before commencement	<a href="#">Subject withdrawal</a> ✓ 95% refund of enrolment fee	<a href="#">Subject transfer</a> ▲ Difference in enrolment fees		<a href="#">Reasonable adjustment</a> ✓ No fee		
Before census	<a href="#">Subject withdrawal</a> ▲ 80% refund of enrolment fee	<a href="#">Subject transfer</a> ▲ Transfer fee + difference in enrolment fees				
After census	<a href="#">Subject withdrawal</a> ✗ No refund ✓ No academic penalty		<a href="#">Subject deferral</a> ▲ Deferral fee			
2 weeks before exam week					<a href="#">Late deferral</a> ▲ Late deferral fee	
During exam week						<a href="#">Special consideration</a> ✓ No fee
	Apply up to the Friday before exam week.		Apply up to the Friday before exam week.		Apply up to the Friday before exam week.	Apply up to 72 hours after exam



## Summary of candidate care policies

This table summarises the eligibility and documentation requirements for The Tax Institute Higher Education's candidate care policies. Decisions about eligibility are made by the Academic Board or its delegates. For full conditions and possible outcomes, refer to the relevant policies and the [Schedule of Fees](#).

	Refer to policy	Issue	Application deadline	Documentation required	Decision made by	Possible outcomes
During study period	<a href="#">Subject withdrawal</a>	Withdraw from a subject at any time. Candidate does not attend the exam.	Friday 5pm AEST/AEDT before exam week.	Subject withdrawal application form	Higher Education Delivery Manager (as delegated by the Academic Board)	<ul style="list-style-type: none"> <li>Withdrawal before commencement: partial refund</li> <li>Withdrawal before census: partial refund</li> <li>Withdrawal after census: no refund</li> </ul>
	<a href="#">Subject deferral</a>	Defer enrolment to a later study period. Candidate does not attend the exam.	Friday 5pm AEST/AEDT before exam week.	Subject deferral application form	Higher Education Delivery Manager (as delegated by the Academic Board)	Deferral of enrolment to one of the two subsequent study periods
	<a href="#">Reasonable adjustment</a>	Study affected by ongoing illness or difficulty: <ul style="list-style-type: none"> <li>physical, sensory or learning disability</li> <li>a medical or mental health condition</li> <li>other ongoing non-medical adversity.</li> </ul>	Two weeks before exam	As appropriate – consult with National Course Coordinator	Higher Education Delivery Manager (as delegated by the Academic Board)	<ul style="list-style-type: none"> <li>Consultation with candidate on reasonable adjustments</li> <li>Reasonable adjustments to content, assessment and candidate support services</li> <li>Reasonable adjustments to exam duration, breaks, food and drink, medication, assistive equipment or assessment design modifications</li> </ul>
Before exam	<a href="#">Late deferral</a>	Study adversely affected by an event less than two weeks before the exam (medical, compassionate, hardship or trauma). Candidate does not attend the exam.	Friday 5pm AEST/AEDT before exam week.	See guidance: Late deferral form	Academic Director (as delegated by Academic Board)	If late deferral is granted, deferral of enrolment to one of the two subsequent study periods.
	<a href="#">Special consideration</a>	Study adversely affected by an event during the exam week (medical, compassionate, hardship or trauma). Candidate does not attend the exam.	Generally, up to 72 hours after exam.	See guidance: Special consideration application form	Academic Director (as delegated by Academic Board)	If special consideration is granted, deferral to the next study period in the same study mode that was originally enrolled into.
During exam	<a href="#">Special consideration</a>	Exam interrupted by: <ul style="list-style-type: none"> <li>falling ill during an exam – contact TTI, cease immediately and consult with a Dr within 12 hours of exam.</li> <li>technical – contact TTI, complete exam and apply for Special Consideration</li> </ul>	Apply up to 72 hours after exam	See guidance: Special consideration application form	Academic Board	If special consideration is granted: <ul style="list-style-type: none"> <li>supplementary assessment</li> <li>deferral to a later study period in the same study mode, and/or</li> <li>waiver of fees or academic penalties</li> </ul>



## Policies and Procedures

# Academic Integrity Policy

## 1. Introduction, Purpose, Scope and Definitions

### 1.1 Introduction

Academic integrity relies on the application of honesty in all assessment work presented to The Tax Institute Higher Education (TTIHE). TTIHE expects that all work presented by candidates and learners for assessment is their own original work and that all candidates and learners abide by sound academic practices.

This policy also governs the ethical use of generative artificial intelligence (AI) tools by candidates during their studies at TTIHE as well academic contributors in the preparation of their subject material, lectures, assessments and marking obligations.

### 1.2 Purpose

The purpose of this policy is to

1. promote academic integrity in all education and learning programs;
2. assist candidates, learners and staff in all education and learning programs to understand their responsibilities and the conduct expected of them to uphold academic integrity;
3. outline the guidelines for the ethical and responsible use of Artificial Intelligence (AI) and Generative Artificial Intelligence (GenAI) tools (collectively referred to hereafter as GenAI tools) by candidates, TTIHE staff and academic contributors; and
4. outline what conduct constitutes breaches of academic integrity and academic misconduct, the procedure for dealing with that conduct and to specify the penalties that will apply.

This policy also aims to maintain academic integrity uphold pedagogical standards, and ensure transparency and fairness in the teaching and assessment processes.

### 1.3 Scope

This policy applies to all current and former candidates and learners enrolled or registered in the education and learning programs offered by TTIHE as well as TTIHE staff and academic contributors involved in the administration, teaching and support of candidates and learners.

### 1.4 Definitions

Term	Definition
Academic Contributors	Individuals that are not employees of TTIHE and that have a material involvement in the courses and education and learning activities of TTIHE.
Academic Staff	Includes academics employed by TTIHE either as employees or as Academic Contributors.
Academic Integrity	The expectation that teachers, students, researchers and all members of the

Term	Definition
	academic community act with: honesty, trust, fairness, respect and responsibility, as defined by TEQSA - <a href="#">What is academic integrity?   Tertiary Education Quality and Standards Agency (teqsa.gov.au)2020</a> ).
Academic Integrity	“the expectation that teachers, students, researchers and all members of the academic community act with: honesty, trust, fairness, respect and responsibility” (TEQSA <a href="#">What is academic integrity?   Tertiary Education Quality and Standards Agency (teqsa.gov.au)2020</a> )
Academic Misconduct	The type of conduct contravenes academic integrity. Academic misconduct includes, but is not limited to plagiarism, collusion, cheating, copying and contract cheating.
Artificial Intelligence (AI)	Any computer system or software that can perform tasks typically requiring human intelligence, such as natural language processing, problem-solving, and learning.
AI-generated material	Any academic work that has been created, edited, or enhanced using AI tools or systems.
Candidate	Refers to an individual currently or was formerly enrolled in the following: a) Award Program b) Non-Award Program c) Single Subject
Digital badges	Provide electronic representation of microcredential unit certification that is visual, available online and is embedded with metadata that provides context
Education and Learning Programs	Education and Learning Programs offered by TTIHE including: a) Award Programs b) Non-Award Programs c) Single Subjects d) Microcredentials e) Microcredential units
AI-generated material	Any academic work that has been created, edited, or enhanced using AI tools or systems.
Independent Third Party	An independent third party is defined as a person who can provide support or professional advice to the person who is the subject of a complaint of academic

Term	Definition
	misconduct.
Learner	Means an individual who is currently, or was formerly, registered in a microcredential unit that leads to, or forms part of, a digital badge.
Microcredentials	Are a certification of assessed learning or competency, with a minimum volume of learning of one hour and less than a formal qualification, that is additional, alternate, complementary to or a component part of a formal qualification.
Microcredential units	Are: a) Outcome-based b) Responsive to industry-need c) Tailored to support lifelong learning d) Transparent and accessible.

## 2. Principles

TTIHE upholds the following principles:

- a) Academic integrity is integral to maintaining all TTIHE' s education standards, including their validity, reliability, authenticity and reputation.
- b) All candidates, learners and staff are expected to engage in education and learning programs in ways that actively and rigorously support and uphold academic integrity by behaving ethically according to the values of honesty, trust, fairness, respect, responsibility, and courage, across all aspects of the program, learning activities and assessment environments.
- c) Candidates and learners must adhere to the values and expected standards of conduct for academic integrity in all education and learning programs, including
  - i. understanding and upholding academic integrity
  - ii. acting honestly, responsibly, ethically and fairly in completing and submitting work
  - iii. considering the consequences of breaches of academic integrity for their personal learning development outcomes, for other candidates and learners, and for TTIHE.
- d) GenAI tools and systems when used responsibly and ethically, can enhance learning and research. However, their use must not compromise academic integrity or the development of essential skills and knowledge.
- e) A breach of academic integrity is behaviour contrary to the values and expected standards of conduct for academic integrity and is academic misconduct.
- f) Academic misconduct includes, but is not limited to:
  - i. cheating – including any attempt to obtain or give an unearned advantage in examinations or other assessment tasks and which may be detected in online examinations via video or artificial intelligence invigilation or other technology methods.
  - ii. improperly sharing material – including the distribution, uploading, or disclosure of confidential examination information, assessment tasks or intellectual property
  - iii. plagiarism – including failure give correct attribution or acknowledgement of the work or contribution of another person
  - iv. engaging in contract cheating or paying for the preparation of an assessment task
  - v. submitting work that is not their own creation
  - vi. collusion in the preparation or presentation of work, including knowingly allowing personal work to be copied by others

- vii. offering or accepting bribes (money or favours) to obtain or give an unearned advantage
- viii. fabrication or falsification of information or learner identity.
- ix. engaging in conduct with the intention of gaining, or assisting another person to gain, an unethical, dishonest, unfair or unjustified advantage<sup>1</sup>;
- x. engaging in conduct, or assisting another person to engage in conduct, that is unethical, dishonest or unfair
- xi. misuse of GenAI tools, including:
  - a) submitting AI-generated material as one's own without critical review and proper attribution or disclosure.
  - b) using GenAI to circumvent learning objectives or assessment requirements, for example by generating fake video content etc.
  - c) sharing or accessing AI-generated material in violation of assessment conditions (GenAI cannot be used in summative assessments at TTIHE).
  - d) Uploading work to GenAI tools that does not belong to candidates (including work that has been authored by TTIHE eg study materials, slides, videos, transcripts of videos, assessments etc).

### 3. Responsibilities

#### 3.1 The Tax Institute Higher Education

TTIHE is responsible for:

- a) providing information about this policy to all candidates, learners and academic staff;
- b) ensuring consistent and equitable application of this policy;
- c) providing clear guidelines on the acceptable use of GenAI tools in academic work;
- d) ensuring that assessment design considers the potential impact of GenAI tools;
- e) ensuring timely investigation of allegations of breaches of academic integrity (academic misconduct);
- f) ensuring procedures for investigating allegations of breaches of academic integrity and determining penalties for academic misconduct are consistent, equitable, transparent, fair and follow principles of natural justice;
- g) providing an appeal process for decisions in relation to academic integrity breaches or academic misconduct.

#### 3.2 Academic Staff

Academic Staff are responsible for:

- a) informing candidates and learners of their responsibility to uphold academic integrity principles, including that a breach of academic integrity constitutes academic misconduct;
- b) implementing assessment design approaches that minimise the potential for breaches of academic integrity and provide opportunities for detection;
- c) disclosing the use of GenAI in curriculum development upon request (see the AI Use Declaration Form in the GenAI training module) and ensuring that all materials meet TTIHE's high academic standards;
- d) educating candidates and learners about the ethical use of AI in academic work;
- e) designing assessments that can effectively evaluate learning outcomes in a GenAI-enhanced environment;
- f) ensuring that their own academic judgment and discipline knowledge is used at all stages if Gen-AI tools are used to design formative assessments; content should be critically reviewed, fact-checked, and edited to ensure academic rigour and alignment with course learning outcomes both before it is inputted into GenAI tool following the generation of output by the GenAI tool.

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<sup>1</sup> Adapted from the TEQSA (2021) and ANU Academic Integrity Rule 2021 (as amended)

- g) not relying on GenAI tools to make evaluative decisions in grading (e.g., assigning scores or final comments autonomously)
- h) implement preventative, educative and supportive strategies to minimise breaches of academic integrity;
- i) clearly communicating subject assessment methods and expectations relating to academic integrity;
- j) undertaking investigations in accordance with the Academic Misconduct Procedure;
- k) actively monitoring candidate responses to assessments and other relevant data about students to detect breaches of academic integrity; and
- l) reporting any potential breaches of academic integrity.

### 3.3 Candidates and learners

Candidates and learners are responsible for:

- a) using GenAI tools where allowed in a manner that complements rather than replaces their own critical thinking and analysis;
- b) disclosing the use of GenAI tools in their academic work when required. Candidates are required to keep records of GenAI use (e.g. prompts and outputs) for three months after the close of a study period (end of results week) and provide this evidence if requested by TTIHE;
- c) appropriately referencing and attributing the use of GenAI in their submitted academic work; and
- d) ensuring that their use of GenAI does not violate academic integrity principles.

Examples of permissible use of GenAI include the following (assuming the assessment/assignment permits the use of GenAI):

- a) **Research Guidance:** Use GenAI to get started on research by asking for relevant resources.
- b) **Brainstorming:** Use GenAI to generate ideas and prompts for assignments where the use of AI is allowed, but ensure that you provide your own arguments.
- c) **Study Support:** Ask GenAI to explain topics or terms you don't understand.
- d) **Proofreading:** Use it to check your work for grammatical errors and readability (other than in summative assessments).

**Remember:** Always cite any GenAI assistance in your references.

### 3.4 The Academic Director

The Academic Director is responsible for:

- a) ensuring that this policy is implemented
- b) monitoring potential academic integrity risks or reoccurring issues
- c) undertaking investigations in accordance with the Academic Misconduct Procedure.
- d) initiatives to improve academic integrity; and
- e) reporting (anonymous and aggregated) academic integrity outcomes to the *Academic Board* for monitoring, quality improvement, risk management and governance.

### 3.5 The Academic Board

#### 3.5.1 Terms of Reference

The Academic Board has the following terms of reference for matters related to academic misconduct:

- a) Overseeing integrity issues including academic appeals and academic misconduct processes and identifying any risks that can be mitigated; and
- b) Monitoring the occurrence and nature of formal complaints including those of sexual harassment and sexual assault, allegations of misconduct, breaches of academic or research integrity and ensuring action is taken to address underlying causes;

and therefore can

- a) make decisions and determine disciplinary action when incidents are brought to its attention, including situations where candidates are considered to have colluded or cheated on assessment tasks (including exams, oral presentations, assignments (including Letters of Advice) and online assessments)
- b) report or make recommendations on systemic or other issues to Management and to the Board.

### **3.5.2 Scope of Academic Board delegated authority**

The Academic Board's decisions are referred to by the Academic Director or Higher Education Delivery Manager for implementation.

The Academic Board considers disciplinary matters and penalties and can refer the outcome of complaints about academic misconduct to the Board.

## **4. Investigation of complaints of academic misconduct**

### **4.1 How to make a complaint about academic misconduct**

TTIHE will initiate an investigation when a complaint of academic misconduct is made to TTIHE. An allegation of academic misconduct may be made by (but not limited to):

- a) markers
- b) staff or academic contributors including exam supervisors
- c) other candidates and/or learners
- d) employers
- e) members of the public.

Complaints about academic misconduct can be made by emailing [complaintsresolution@taxinstitute.com.au](mailto:complaintsresolution@taxinstitute.com.au).

### **4.2 Complaints should be timely**

A complaint of academic misconduct must be brought to the attention of TTIHE as soon as possible after the complainant becomes aware of the academic misconduct. Reports must be in writing and contain sufficient information to allow the complaint to be dealt with.

### **4.3 Withholding of assessment outcomes**

If a complaint of academic misconduct has been made before the candidate's or learners assessment outcomes have been published and/or issued, TTIHE's Higher Education Delivery Manager (HEDM) may direct that the candidate or learners results be withheld until the complaint has been investigated and resolved.

## **5. Academic Misconduct Investigation Principles**

Investigations of academic misconduct involves two steps upon receipt of the complaint, investigating the case and providing an outcome to the case. Refer to the Academic Misconduct Procedure for more information.

Staff with responsibility for investigating an allegation of academic misconduct will make decisions based on a fair and impartial hearing, conducted in accordance with principles of procedural fairness, namely:

- a) the right to be treated fairly
- b) the right for an individual to be informed of allegations made against them
- c) the right to respond

- d) the right to an unbiased decision-maker
- e) the right to not have irrelevant matters considered, and
- f) the right to review or appeal.

No person will suffer discrimination or undue consequences by reporting an academic integrity breach or misconduct allegation in good faith.

## 6. Outcomes of academic misconduct

### 6.1 Educative response

TTIHE supports an educative response to a first-time breach of academic integrity involving plagiarism or collusion when it appears that the breach was minor and unintentional.

A candidate who receives an educative response

- a) must be warned that any subsequent breach of academic integrity will be regarded as academic misconduct;
- b) may be directed to undertake relevant educative activities to the satisfaction of TTIHE staff; and
- c) where appropriate may be required resubmit the corrected work or an alternative assessment for marking.

If a candidate or learner who has been required to undertake educative activities fails to do so or does not satisfactorily resubmit corrected work or an alternative assessment, then the matter must be dealt with as an academic misconduct matter.

For first-time misuse of GenAI tools that appears unintentional, TTIHE will provide:

- a) guidance on the ethical use of GenAI in academic work;
- b) training on how to properly attribute GenAI-generated material;
- c) opportunities to resubmit work with proper disclosure and attribution of GenAI use.

### 6.2 Penalties for academic misconduct

Where a determination is made under the *Academic Misconduct Procedure* that academic misconduct is proven, one or more penalties may be imposed.

Penalties imposed must be proportionate to the nature and severity of the academic misconduct and any mitigating circumstances.

In cases of deliberate misuse of GenAI tools (or unintentional misuse of GenAI tools after the first-time misuse detailed above), penalties may include:

- a loss of marks originally awarded;
- requiring the candidate or learner to complete additional assessments that demonstrate their own skills and knowledge;
- mandatory participation in additional workshops on ethical AI use.

If a candidate or learner has been awarded a mark, grade, certification, qualification or digital badges, a penalty may include revocation of these when:

- (a) the academic misconduct allegation is upheld; and
- (b) a mark, grade, badge or certification was obtained because of the misconduct.

If a complaint of academic misconduct is upheld, the Academic Board may impose one or more of the sanctions below:

- a) formal notice to the candidate or learner of the misconduct
- b) record a failure for all, or any part, of the assessment

- c) record a precedent incident on the candidate or learners record
- d) require the candidate or learner to repeat the assessment
- e) suspend the candidate or learner from enrolling or registering in further education and learning programs for a certain period
- f) decline an enrolment or registration by the candidate

The Academic Board may also lodge a complaint to the Professional Standards Committee of The Tax Institute as a disciplinary action if the candidate or learner is a member of The Tax Institute.

If a candidate or learner is required to repeat an assessment due to of a finding of academic misconduct, the candidate or learner must pay the enrolment/ registration fee.

### **6.3 Academic Integrity Register**

The Academic Integrity Register is a record of any candidates who have been found to have committed either a minor breach or a more serious breach. Their name and the breach details are recorded in this register. The penalty imposed will also be recorded on the Academic Integrity Register.

An academic integrity breach that is dealt with as an educative response is not a finding of academic misconduct but will be recorded on the *Academic Integrity Register*.

### **6.4 Appeal**

A candidate or learner may be supported by an appropriate independent third party and, if its internal processes fail to resolve the complaint of academic misconduct to the satisfaction of the candidate or learner, the candidate or learner may appeal a finding of academic misconduct (refer to the Appeals Policy).

A candidate may appeal the decision after their academic misconduct case has been finalised, as per the appeals policy. However, if the appeal falls outside of the Appeals policy, candidates can lodge a formal complaint (Refer to the Complaints Policy).



# Academic Misconduct Investigation Procedure

Investigations of academic misconduct involve three steps:

## Step 1

A complaint of academic misconduct by a candidate is referred to the HEDM (or Executive General Manager) if the candidate's results have already been released). The Tax Institute Higher Education reserves the right to withhold the results of the candidate or to override the results if already released.

The HEDM may withhold the release of results for this candidate. Where possible, this will be undertaken without disadvantaging the cohort, while affording the investigated candidate the protection of their identity until the allegation is appropriately investigated and decided upon.

The HEDM (or EGM) then forms the opinion, based on the allegations set out in the complaint and such other information as is available, whether there are sufficient grounds to establish a *prima facie* case of academic misconduct. If the HEDM (or EGM) is unable to form such an opinion, no further action will be taken. If the complaint has been made against a candidate and their result has been withheld as a result of the complaint, The Tax Institute Higher Education will release the candidate's result.

This step may take up to 21 business days.

## Step 2

If the HEDM (or EGM) forms the opinion that there is a *prima facie* case of academic misconduct against a candidate, they must notify the candidate in writing to this effect and advise the candidate that they will be investigating.

In conducting their investigation, the HEDM (or EGM) must:

- a) gather and assess all evidence reasonably available to them that is relevant to the issue of whether the candidate has engaged in academic misconduct
- b) give the candidate the opportunity to rebut the complaint, via:
  - an interview
  - by providing a written statement
  - by providing relevant additional evidence, which may include a written statement from a third party or parties

In conducting their investigation, the HEDM (or EGM) may:

- a) require written statements tendered by or on behalf of the candidate to be in the form of a statutory declaration
- b) make such further enquiries and seek such relevant additional information as they consider reasonable.

The HEDM (or EGM) must prepare a written report of their investigation setting out the evidence considered and recommend that:

- a) the complaint of academic misconduct against the candidate should be upheld; or,
- b) the complaint of academic misconduct against the candidate should not be upheld.

This step may take up to 30 business days.

## Step 3

The HEDM (or EGM) must present their report to a sub-committee empanelled from the Academic Board and sitting as the Academic Board for its consideration. At least one member of the sub-committee must be an academic.

The Academic Board, after considering the case, must either:

- a) uphold the complaint of academic misconduct, or
- b) not uphold the complaint of academic misconduct

The HEDM (or EGM) must notify the candidate of the Academic Board's decision as soon as possible after it has been made. A copy of the report prepared for the Academic Board must be provided to the candidate.

If the complaint has not been upheld:

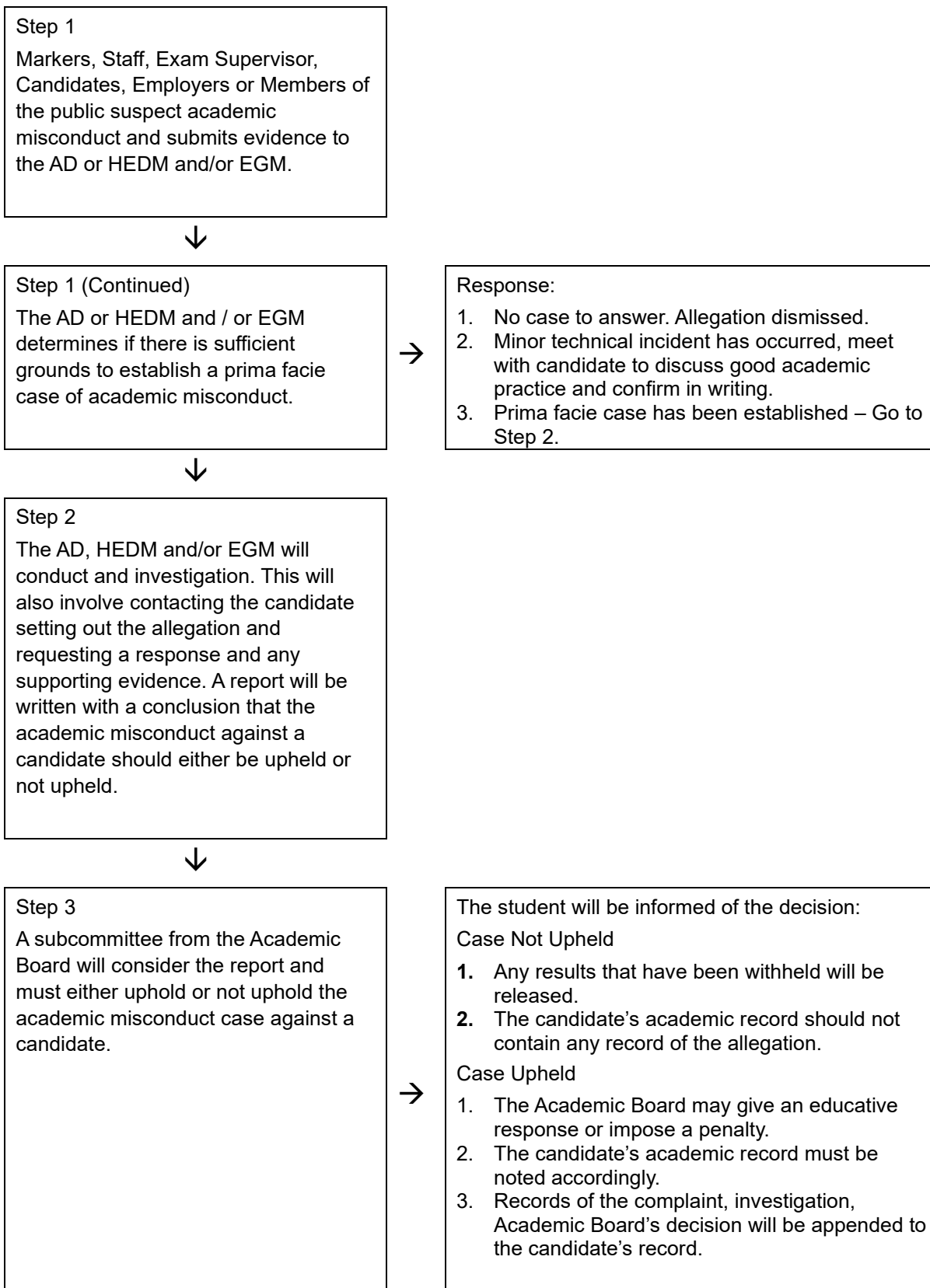
- a) any results that have been withheld must be released to the candidate as soon as practical, and
- b) the candidate's academic record must not contain any record that a complaint of academic misconduct had been made.

If the complaint has been upheld:

- a) the candidate's academic record must be noted accordingly; and,
- b) records of the complaint, the investigation and the Academic Board's decision (including in relation to the penalty or penalties imposed) must be appended to the candidate's record.

This step may take up to 30 business days.

# Academic Misconduct Process Flow Chart



# Admissions Policy

## 1. Introduction, Purpose, Scope, and Definitions

### 1.1 Introduction

The Tax Institute Higher Education's (TTIHE) Admission Policy recognises that individuals wishing to enrol into its Award programs, Non-Award programs, and microcredential units will come from a range of backgrounds and will possess a range of credentials and levels of professional experience.

This policy sets out the framework for ensuring that the enrolment process at TTIHE is undertaken in a fair, transparent and consistent manner.

Candidates and learners are approved on merit based on the published criteria – see Section 3 in this regard. TTIHE will ensure that throughout the admission process, candidates and learners are treated without discrimination.

Successful candidates and learners will be assessed by TTIHE as having a reasonable expectation of successfully completing the chosen program and/or subject.

### 1.2 Purpose

The purpose of this policy is to outline the principles and requirements of admission to a subject, Award or Non-Award program(s) or microcredential(s) unit(s).

### 1.3 Scope

This policy applies to all candidates and learners enrolling for admission in either a subject, a program (Award or Non-Award) or microcredential unit.

### 1.4 Definitions

Term	Definition
Award Program	A program of study that has been accredited by TEQSA.
Candidate	Refers to an individual who is applying for or is currently, or was formerly, enrolled in the following: <ul style="list-style-type: none"><li>a. Award Program</li><li>b. Non-Award Program</li><li>c. Single Subject Enrolment (Standalone enrolment)</li></ul>
Digital Badge	Provides electronic representation of microcredential unit certification that is visual, available online and is embedded with metadata that provides context.
Learner	An individual who is applying for or is currently, or was formerly, registered in a microcredential unit that leads to, or forms part of, a digital badge.
Microcredential	A certification of assessed learning or competency, with a minimum volume of learning of one hour and less than a formal qualification, that is additional, alternate, complimentary to or a component part of a

Term	Definition
	formal qualification.
Microcredential Units	Are: <ul style="list-style-type: none"> <li>a. Outcome-based</li> <li>b. Responsive to industry-needs</li> <li>c. Tailored to support lifelong learning</li> <li>d. Transparent and accessible</li> </ul>
Nested Award	Graduate Certificate programs that are drawn from the source course of the Graduate Diploma.
Non-Award Program	A course of study that has not been accredited by TEQSA but is recognised by external bodies.
Recognised Qualification	An official qualification awarded by an accredited university or higher education institution that meets the AQF standards.
Stand-Alone Enrolment	Enrolment by candidates in subjects only and not a program of study.

## 2. Principles

Admission into an education program is determined based on formal educational qualifications and at least twelve (12) business experience in either tax, law, accounting or a combination thereof or twelve (12) months relevant business experience. Furthermore, TTIHE:

- a) will consider Recognition of Prior Learning when determining entry into an Award program as per the Recognition of Prior Learning Policy;
- b) is committed to assessing candidates and learners for admission through policies and procedures that are fair and equitable;
- c) will accommodate candidate and learner diversity;
- d) offers Non-Award programs for candidates and learners to undertake professional development and enrol in single subjects or a microcredential unit or a suite of microcredential units.

## 3. Entry Requirements

Entry requirements vary from program to program. A candidate or learner will be admitted when TTIHE is satisfied that the candidate or learner can complete the program with a reasonable prospect of success.

Candidates or learners who do not meet the entry requirements may still submit an application to enrol. The application will be considered by the Academic Board and/or Academic Director who will determine the outcome of the application on the basis of a reasonable expectation that the prospective candidate or learner will successfully complete the program.

### 3.1 Admission Information

The minimum entry requirements are published in the Candidate Handbook and on the website.

### 3.2 How to Apply

To be admitted to programs and/or subjects, candidates must apply using the approved form found on the website.

### 3.3 Student Visa

TTIHE is not on the Commonwealth Register of Institutions and Courses for Overseas Students (CRICOS) and is unable to admit applications for enrolments from those applicants who are seeking entry to Australia on a student visa.

### 3.4 English Language Proficiency Requirements

The study of tax law is highly nuanced and relies on a well-developed knowledge of English Language. If the language of instruction from a candidate's highest qualification was not in English, an English proficiency score showing an equivalent to an overall Academic IELTS of 7 (with a minimum of 6.5 in the speaking and listening bands and a minimum of 7 in the reading and writing or equivalent) that was completed within two years of a candidate's commencement date is required in order to meet the minimum English language requirements. The approved English Language examinations include the International English Language Testing System (IELTS), the Test of English as a Foreign Language (TOEFL), and Pearsons test of English (PTE). Please see Schedules A and B.

Candidates not having their highest qualification in English, are required to provide evidence that their prior study in English or English Language examination results have been completed within two years of the proposed commencement date of study.

### 3.5 Mandatory higher education data collection

As a registered higher education provider, TTIHE is required under Australian law to collect certain information about candidates for Award Programs for reporting to the Tertiary Education Quality and Standards Agency (TEQSA). TTIHE annually collects and updates information about candidates' residency, disabilities and prior education attainment to comply with its statutory reporting obligations. As all higher education students in Australia require a Unique Student Identifier (USI) to graduate and receive their award, Award Program candidates must provide their USI to TTIHE prior to being eligible for graduation.

### 3.6 Admission Requirements

Candidates will be admitted to the current sequence of subjects of an approved Award or Non-Award Program if a program is specified at the time of enrolment.

#### 3.6.1 Program Admission Requirements

The admission requirements of the Award Programs – The Graduate Diploma of Applied Tax Law, The Graduate Certificate in Applied Tax Law and the Graduate Certificate in Applied Tax Advisory are listed in Schedule A.

##### 3.6.1.1 Transfer between Award Programs:

#### a. Admission to the Graduate Diploma of Applied Tax Law from a Graduate Certificate (Nested Awards)

On completing one of TTIHE's Graduate Certificates, a candidate may apply to transfer to the Graduate Diploma of Applied Tax Law or graduate from their Graduate Certificate program. Relevant successfully completed subjects will be recognised in the higher award and be included on the candidate's academic transcript.

#### b. Admission to a Graduate Certificate from the Graduate Diploma of Applied Tax Law

Candidates who have not completed the Graduate Diploma of Applied Tax Law may apply to transfer to a Graduate Certificate in Applied Tax Law or a Graduate Certificate in Applied Tax Advisory. Relevant successfully completed subjects will be recognized in the lower award and be included on the candidate's transcript.

### **3.6.1.2 Re-admission of Former Award Candidates**

A candidate's enrolment to a course may be discontinued in the event that the candidate does not comply with the Candidate Progression Policy. Candidates have the opportunity to be readmitted, subject to the Candidate Progression Policy.

### **3.6.2 Non-Award Programs**

The admission requirements of the Non-Award Programs – CTA Program and the Tax Agent Program are listed in Schedule B.

### **3.6.3 Stand-alone Subjects**

The admission requirements of each subject are listed in Schedule C.

### **3.6.4 Microcredential units**

The admission requirements for microcredential units are listed in Schedule D.

## **4. Grievance**

A prospective candidate or learner who is not admitted into a program, subject or microcredential who believes an error has been made in the assessment of their application may lodge a complaint or grievance as outlined in the Complaints or Grievance Policy.

## **5. Corporate and Academic Governance**

Admission requirements are approved by the Academic Board.

The effectiveness and appropriateness of admission requirements are monitored on an annual basis by the Academic Director, who will report their findings to the Academic Board.

Any variations to the admission requirements for specific candidates are considered by the Academic Board on a case-by-case basis.

## **6. Membership of The Tax Institute**

Candidates have the option of becoming members of the Tax Institute as part of the enrolment process.

# Schedule A

## Admission Requirements for Award Programs

### Graduate Diploma of Applied Tax Law

#### 1. Academic Qualifications

A recognised bachelor's degree OR

A recognised master's degree OR

Any Graduate Certificate or Diploma in finance or financial services or business, commerce or accounting, or law OR

Other tertiary qualifications combined with professional work experience will be considered.

#### 2. English Language

Candidates or learners not having their highest qualification in English, are required to provide evidence that their English Language examination results have been completed within two years of the proposed commencement of study. The English proficiency score must be equivalent to an overall Academic IELTS of 7 with a minimum of 6.5 in the speaking and listening bands and a minimum of 7 in the reading and writing or equivalent. The approved English Language examinations include the IELTS, the TOEFL, and the PTE.

#### 3. Relevant Professional Experience

At least twelve (12) months of business experience in either tax, law, accounting or a combination thereof or twelve (12) months of relevant business experience to progress in the course.

#### 4. Completion of the Mandatory Higher Education Data Collection Survey

Completion of the Higher Education Data Collection survey annually.

#### 5. Subject Enrolments

Enrolments into specific subjects are subject to the prerequisites listed for each subject. See Schedule C.

#### 6. Documents to be provided

Candidates must provide the following documents to confirm their enrolment:

- a. an official academic transcript from their bachelor's or master's degree or diploma, detailing the subjects undertaken and confirming the completion of the qualification.
- b. English Language Test Result if applicable,
- c. current CV demonstrating twelve (12) months of business experience in either tax, law, accounting or a combination thereof or twelve (12) months of relevant business experience, and
- d. completion of the mandatory higher education data collection survey.



# **Graduate Certificate in Applied Tax Law**

## **1. Academic Qualifications**

A recognised bachelor's degree OR  
A recognised master's degree OR  
Any Graduate Certificate or Diploma

Candidates who do not meet the academic qualifications but have three years of relevant business experience gained in the last five years can be admitted on the basis of their professional experience.

## **2. English Language**

Candidates not having their highest qualification in English, are required to provide evidence that their English Language examination results have been completed within two years of the proposed commencement of study. The English proficiency score must be equivalent to an overall Academic IELTS of 7 with a minimum of 6.5 in the speaking and listening bands and a minimum of 7 in the reading and writing or equivalent. The approved English Language examinations include the IELTS, the TOEFL, and the PTE.

## **3. Completion of the Mandatory Higher Education Data Collection Survey**

Completion of information collection survey annually.

## **4. Subject Enrolments**

Enrolments into specific subjects are subject to the prerequisites listed for each subject. See Schedule C.

## **5. Documents to be provided**

Candidates must provide the following documents when they enrol:

- a. an official academic transcript from their bachelor's or master's degree or diploma, detailing the subjects undertaken and confirming the completion of the qualification.
- b. English Language Test Result if applicable,
- c. current CV demonstrating twelve (12) months of business experience in either tax, law, accounting or a combination thereof or twelve (12) months of relevant business experience, and
- d. completion of the mandatory higher education data collection survey.

# **Graduate Certificate in Applied Tax Advisory**

## **1. Academic Qualifications**

A recognised bachelor's degree OR

A recognised master's degree OR

Any Graduate Certificate or Diploma in finance or financial services or business, commerce or accounting, or law.

Other tertiary qualifications combined with professional work experience will be considered.

## **2. English Language**

Candidates not having their highest qualification in English, are required to provide evidence that their English Language examination results have been completed within two years of the proposed commencement of study. The English proficiency score must be equivalent to an overall Academic IELTS of 7 with a minimum of 6.5 in the speaking and listening bands and a minimum of 7 in the reading and writing or equivalent. The approved English Language examinations include the IELTS, the TOEFL, and the PTE.

## **3. Relevant Professional Experience**

At least (12) months of business experience in either tax, law, accounting or a combination thereof or twelve (12) months of relevant business experience to progress in the course.

## **4. Completion of the Mandatory Higher Education Data Collection Survey**

Completion of information collection survey annually.

## **5. Subject Enrolments**

Enrolments into specific subjects are subject to the prerequisites listed for each subject. See Schedule C.

## **6. Documents to be provided**

Candidates must provide the following documents to confirm their enrolment:

- a. an official academic transcript from their bachelor's or master's degree or diploma, detailing the subjects undertaken and confirming the completion of the qualification.
- b. English Language Test Result if applicable,
- c. current CV demonstrating twelve (12) months of business experience in either tax, law, accounting or a combination thereof or twelve (12) months of relevant business experience, and
- d. completion of the mandatory higher education data collection survey.

# Schedule B

## Admission Requirements for Non-Award Programs

### The Chartered Tax Advisor Program

#### 1. Academic Qualifications

While not mandatory, it is recommended that candidates hold a bachelor's or master's degree or diploma (or equivalent) in finance or financial services, business, commerce or accounting or law. Other tertiary qualifications combined with professional work experience will be considered.

#### 2. English Language

Candidates not having their highest qualification in English, are required to provide evidence that their English Language examination results have been completed within two years of the proposed commencement of study. The English proficiency score must be equivalent to an overall Academic IELTS of 7 with a minimum of 6.5 in the speaking and listening bands and a minimum of 7 in the reading and writing or equivalent. The approved English Language examinations include the International English Language Testing System (IELTS), the Test of English as a Foreign Language (TOEFL), and Pearson Test of English (PTE).

#### 3. Relevant Professional Experience

- a. At least twelve (12) months of business experience in either tax, law, accounting or a combination thereof or twelve (12) months of relevant business experience is required for the subjects CTA2A Advanced and CTA2B Advanced.
- b. At least 36 months of Australian tax and/or Australian tax law experience is required for the CTA3 Advisory subject.

#### 4. Membership of The Tax Institute

For candidates to be eligible for the "CTA" designation after successful completion of CTA3 Advisory, candidates must meet the core voting TTI membership requirements as well as the Fellow membership criteria.

#### 5. Subject Enrolments

Enrolment into specific subjects is subject to the prerequisites listed for each subject. See Schedule C.

#### 6. Documents to be provided

Candidates must provide the following documents when they enrol:

- a. An official academic transcript from their bachelor's or master's degree or diploma, detailing the subjects undertaken and confirming the completion of the qualification.
- b. English Language Test Result if applicable, and
- c. current CV demonstrating business experience in either tax, law, accounting or a combination or relevant business experience thereof to be provided with your initial enrolment and thereafter if there are changes.

# The Tax Agent Program

## 1. Academic Qualifications

While not mandatory, it is recommended that candidates hold a bachelor's or master's degree or diploma (or equivalent) in: finance or financial services, business, commerce or accounting, or law.

## 2. English Language

Candidates not having their highest qualification in English, are required to provide evidence that their English Language examination results have been completed within two years of the proposed commencement of study. The English proficiency score must be equivalent to an overall Academic IELTS of 7 with a minimum of 6.5 in the speaking and listening bands and a minimum of 7 in the reading and writing or equivalent. The approved English Language examinations include the IELTS, the TOEFL, and the PTE.

## 3. Relevant Professional Experience

At least twelve (12) months of business experience in either tax, law, accounting or a combination thereof or twelve (12) months of business experience thereof is required for the subjects CTA2A Advanced and CTA2B Advanced. Candidates should note the Tax Practitioners Board professional experience requirements to become a registered Tax Agent.

## 4. Subject Enrolments

Enrolments approval into specific subjects is subject to the prerequisites listed for each subject. See Schedule C.

## 5. Documents to be provided

Candidates must provide the following documents when they enrol:

- a. An official academic transcript from their bachelor's or master's degree or diploma, detailing the subjects undertaken and confirming the completion of the qualification.
- b. English Language Test Result if applicable, and
- c. current CV demonstrating at least twelve (12) months business experience in either tax, law, accounting or a combination thereof or twelve (12) months of relevant business experience to be provided with your initial enrolment and thereafter if there are changes.

# Schedule C:

## Subject Prerequisites

Subject	Prerequisite(s)
ATL001 CTA1 Foundations	Nil
ATL002 CommLaw1 Australian Legal Systems	Nil
ATL003 CTA2A Advanced	a. ATL001 CTA1 Foundations (or equivalent) and b. 12 months of relevant business experience in either tax, law, accounting or a combination thereof or 12 months of relevant business experience.
ATL004 CTA2B Advanced	a. ATL001 CTA1 Foundations (or equivalent) and ATL003 CTA2A Advanced (or equivalent) and b. 12 months of relevant business experience in either tax, law, accounting or a combination thereof or 12 months of relevant business experience.
ATL005 CommLaw2 Entities and Business Structures	Nil
ATL006 CommLaw 3 Property Law	Nil
ATL007 Advanced Superannuation	a. A bachelor's or master's degree or diploma in a relevant field; and b. ATL001 CTA1 Foundations, ATL003 CTA2A Advanced and ATL004 CT2B Advanced (or equivalent) and c. 12 months of relevant business experience in either tax, law, accounting or a combination thereof or 12 months of relevant business experience.
ATL008 Tax for Trusts	a. A bachelor's or master's degree or diploma in a relevant field; and b. ATL001 CTA1 Foundations, ATL003 CTA2A Advanced and ATL004 CT2B Advanced (or equivalent) and c. 12 months of relevant business experience in either tax, law, accounting or a combination thereof or 12 months of relevant business experience.
ATL009 Corporate Tax	a. A bachelor's or master's degree or diploma in a relevant field; and b. ATL001 CTA1 Foundations, ATL003 CTA2A Advanced and ATL004 CT2B Advanced (or equivalent) and c. 12 months of relevant business experience in either tax, law, accounting or a combination thereof or 12 months of relevant business experience.
CTA3 Advisory	a. ATL001 CTA1 Foundations, ATL003 CTA2A Advanced and b. ATL004 CT2B Advanced (or equivalent) and c. 36 months relevant Australian tax or tax law experience

# Schedule D:

## Microcredential unit(s)

The entry requirements for a suite of microcredential units consist of a combination of the following:

- a. relevant business experience in either tax, law, accounting or a combination thereof or relevant business experience;
- b. demonstrated English language proficiency; and
- c. recognised prior learning.

This also depends on the suite of microcredential units that a learner wishes to enrol into.

## Admissions/Enrolment Procedure

The admissions/enrolment procedure commences when the candidate enrolls into a program and/or subject via the website.

### Step 1

Candidate enrolls into an Award (plus subject), Non-Award (plus subject), or single subject via the website.

Award or Non-Award Program enrolments: [Programs \(taxinstitute.com.au\)](https://taxinstitute.com.au/programs)

Subjects: [Single subjects \(taxinstitute.com.au\)](https://taxinstitute.com.au/single-subjects)

Before fees are accepted for the enrolment, the candidate ticks the terms and conditions tick box which confirms they are informed of their rights and obligations of studying with TTIHE.

This includes

- a. all charges associated with the program they wish to enrol into;
- b. potential changes to fees;
- c. policies, in particular RPL for Award program candidates,
- d. withdrawal from the program/subject,
- e. tuition protection and refunds.

### Step 2

The candidate uploads their educational qualifications and CV.

- a. testamur and transcript of their Australian degree/diploma or equivalent,
- b. English Language Test Result if applicable,
- c. current CV demonstrating Australian tax and/or Australian tax law experience, and
- d. completion of the mandatory higher education data collection survey and provide a USI (for Award program candidates).

### Step 3

All enrolments will be checked to ensure the candidate has provided their survey and USI (for Award programs), the appropriate qualifications and prerequisites for the program and/or subject that they are enrolling in. On commencement day, a welcome email will be sent to the approved candidates with essential program information.

# Appeal Policy

## 1. Introduction, Purpose, Scope, and Definitions

### 1.1 Introduction

Academic decisions made by The Tax Institute Higher Education (TTIHE) are integral to the completion of programs, subjects, microcredentials and candidate success. In ensuring that the integrity of academic decisions is upheld, TTIHE will ensure that candidates are able to access appropriate mechanisms to appeal such decisions.

### 1.2 Purpose

The purpose of this policy is to outline the principles governing appeals against an academic decision of TTIHE.

### 1.3 Scope

This Policy applies to academic decisions made by TTIHE affecting all candidates enrolled in award and non-award courses and microcredential offerings.

### 1.4 Definitions

Term	Definition
Appeal	An appeal relates to an assessment result; an assessment of prior learning; a finding of academic misconduct; or, the penalty imposed for a finding of academic misconduct made by TTIHE with which a candidate does not agree. All appeals must be made in writing and will be dealt with formally.
Independent third party	A person who can provide support or professional advice to the person who has initiated an appeal.
Original decision maker	A staff member of TTIHE who has made an academic decision.
Procedural fairness	Relates to the fairness of the procedure by which a decision is made, and not the fairness in a substantive sense of that decision.

## 2. Principles

### 2.1 Lodging an appeal

Candidates have the opportunity to lodge an appeal against an academic decision without fear of disadvantage or discrimination and in the knowledge that confidentiality will be respected. If a candidate wishes to lodge an appeal, the candidate must submit an Appeal Form to TTIHE, providing all relevant details and supporting documentation. This notification initiates TTIHE's Appeal Procedure.

The appeal application must be lodged no later than one month after the original decision has been made for:

- a) an assessment result;

- b) an assessment of prior learning;
- c) a finding of academic misconduct; or
- d) the penalty imposed for a finding of academic misconduct.

If extenuating circumstances prevent the candidate submitting an appeal within the above timeframe, the candidate must include in their appeal a written explanation of the extenuating circumstances which prevented the appeal being submitted on time and attach evidence of the extenuating circumstances. The Academic Director, Higher Education Delivery Manager and/or Executive General Manager will decide whether the circumstances were extenuating or not and if not, the appeal will be denied.

## 2.2 Grounds for an Appeal

A candidate may appeal an assessment result on one or more of the grounds below, if supported by evidence:

- a) feedback on formative assessments was not provided within a reasonable time.
- b) TTIHE provided incorrect information on the format or content of an exam.
- c) an assessment decision was made using assessment methods that were not according to policy.
- d) the candidate was disadvantaged in the Letter of Advice/exam attempt in a manner **not** covered by Special Consideration as outlined in the Assessment Policy.
- e) there is an empirically supported allegation of bias.
- f) in other exceptional circumstances put to Academic Board by the Executive General Manager or the Subject Convenor, where the Chair of the Academic Board considers the appeal reasonable.

The TTIHE does not ordinarily consider a remark of an assessment on the request of a candidate. It should be noted that if grounds for appeal have been established as part of the investigation process, a candidate's paper may be reviewed.

## 2.3 Resolving an Appeal

The Academic Director and the Higher Education Delivery Manager will investigate the appeal and submit their findings to the Executive General Manager who will either:

- a) dismiss the appeal if satisfied that it is frivolous, vexatious, misconceived or not supported by sufficient information for the appeal to be dealt with; or
- b) uphold the appeal with a recommendation; or
- c) where a decision cannot be reached, the appeal will be taken to the Academic Board for their determination.

## 2.3 Support for Candidates

### 2.4.1 Independent representation

Candidates who have appealed can be supported by an appropriate independent third party and, if its internal processes fail to resolve the appeal to the satisfaction of the candidate, the candidate can seek independent external review.

### 2.4.2 Support – During the Appeal Process

Candidates who have appealed can access support from our Employee Assistance Program (EAP) services throughout the appeals process. Please refer to the Candidate at Risk Policy.

### 2.4.3 Complaints – During the Appeal Process

Any candidate who has a concern with how they have been treated by TTIHE during the appeals process may consider submitting a complaint as per the Grievance Policy.



#### **2.4.4 Complaints – After the Appeal Process**

As there is no further internal avenue for appeal or review after the appeals process is complete, a candidate in respect of whom a decision has been made may make a complaint about the appeals process to an external agency. Please see the Grievance Policy for more information.

### **3. Reporting**

The Academic Board is responsible for overseeing integrity issues including academic appeals and academic misconduct processes and identifying any risks that can be mitigated. As such, any appeals will be reported to the Academic Board via the Higher Education Delivery Manager's Report.

All appeals and outcomes are recorded in the Appeals register.

# Appeals Procedure

The Appeal Procedure will be initiated when a notice of the appeal is received by or brought to the attention of the Higher Education Delivery Manager (HEDM) of The Tax Institute Higher Education. The investigation involves three steps.

## Step 1

The appeal is referred to the HEDM. The HEDM then ascertains, from the nature and other details (if available) of the appeal, whether *prima facie* grounds for appeal are established. This in itself can form a substantial part of the investigation. If it is established that one or more of the grounds for appeal set out in the Appeals Policy exists, the HEDM then proceeds with the investigation. If there are no grounds for an appeal, The Executive General Manager (EGM) of the Tax Institute Higher Education will notify the appellant.

This step may take up to 21 business days.

## Step 2

The investigation process itself includes the following elements:

- a) investigation of evidence
- b) investigation of other relevant details
- c) where relevant, a written response from the TTIHE officer whose decision is the subject of the complaint ('decision maker')
- d) an interview with the decision maker.

This step may take up to 30 business days.

## Step 3

After completing the investigation, the HEDM presents the findings to the EGM and / or a subcommittee of the Academic Board for appropriate action. The EGM and / or a subcommittee of Academic Board, after consideration of the case, will either:

- a) dismiss the appeal on the basis of insufficient grounds, thereby upholding the original decision, or
- b) uphold the original decision, or
- c) overturn the original decision.

Where the appeal concerns a decision made or participated in by a member of the Academic Board acting in another capacity, that member will not participate in the Academic Board's deliberations.

The EGM must notify the appellant of the decision as soon as possible after it has been made.

A copy of the report prepared for the EGM or Academic Board may be provided to the appellant if requested.

This step may take up to 30 business days.

The Appeal procedure will be TTIHE's final internal action to resolve an appeal and the outcome cannot be further appealed. See the Grievance Policy for information on external review of matters.

# Assessment Policy

## 1. Introduction, Purpose, Scope, and Definitions

### 1.1. Introduction

This policy sets out the requirements for assessment in subjects offered by The Tax Institute Higher Education (TTIHE).

### 1.2 Purpose

The purpose of this policy is to outline the principles that form the basis of the approach and development and implementation of assessment tasks.

This policy also outlines the principles and expectations regarding the use of Artificial Intelligence (AI), including generative AI tools, in assessments. The goal is to maintain academic integrity, ensure fairness, and promote responsible use of emerging technologies in the learning and assessment process.

### 1.3 Scope

This policy applies to all candidates and learners enrolled in subjects that form part of the Award and Non-Award programs. It also applies to all TTIHE academic contributors and staff involved in the administration, teaching and support of candidates and learners enrolled in subjects.

### 1.4 Definitions

Term	Definition
Academic Contributors	Individuals that are not employees of TTIHE and that have a material involvement in the courses and education and learning activities of TTIHE.
Academic Staff	Includes academics employed by TTIHE either as employees or as Academic Contributors.
Artificial Intelligence (AI)	Any computer system or software that can perform tasks typically requiring human intelligence, such as natural language processing, problem-solving, and learning.
AI-generated material	Any academic work that has been created, edited, or enhanced using AI tools or systems.
Award Program	A program of study that has been accredited by TEQSA.
Formative assessment	An assessment task on which feedback can be received during the Study Period.

Term	Definition
Generative Artificial Intelligence (GenAI)	Technologies capable of generating human-like text, suggesting and performing complex analyses, producing videos, animations, live translations and generating digital avatars, code or other content based on input data (e.g. ChatGPT, Copilot etc.)
Microcredential	Are a certification of assessed learning or competency, with a minimum volume of learning of one hour. They are shorter than a formal qualification, that is additional, alternate, complementary to or a component part of a formal qualification.
Microcredential units	Are: <ul style="list-style-type: none"> <li>a. Outcome-based</li> <li>b. Responsive to industry-need</li> <li>c. Tailored to support lifelong learning</li> <li>d. Transparent and accessible.</li> </ul>
Subject Learning Outcomes	The set of knowledge and skills specific to a subject, that a candidate is expected to understand because of as a result of completing the subject.
Summative assessment	An assessment task completed at the end of the Study Period which contributes to the final grade of a subject.

## 2. Principles

The principles of the assessment policy ensure there is quality assurance in all assessment tasks and design, accessibility, marking and the processing, approval and reporting of results.

All information about assessment tasks:

- a. is accessible to candidates on the Learning Management System;
- b. provides clear criteria as to what is being assessed;
- c. includes clear guidance on the permitted use of AI and GenAI tools in an assessment;
- d. is designed to measure performance against the subject's learning outcomes; and
- e. promotes academic integrity.

It is acknowledged that AI tools or GenAI tools and systems (hereafter collectively referred to as GenAI tools), when used responsibly and ethically, can provide AI-generated material that can enhance learning and research (refer to the Academic Integrity policy for more information on this). However, their use must not compromise academic integrity or the development of essential skills and knowledge.

The use of GenAI is permitted when:

- The assessment guidelines explicitly allow or require it.
- The GenAI tool is used for support and the final submission reflects the candidate or learner's own synthesis, understanding, and critical thinking.
- Proper acknowledgment of GenAI use is provided, including the tool's name, the purpose of use, and any direct AI-generated material included.

Examples of the acceptable use of GenAI for support include, inter alia:

- a. Grammar and spelling checks;
- b. Assisting in research while ensuring proper citation and originality.
- c. Enhancing learning by utilising AI-generated material while maintaining critical thinking.
- d. Brainstorming ideas or improving writing, provided GenAI does not replace independent effort.

Unacceptable use generally includes, inter alia:

- a. Using GenAI when the assessment instructions prohibit it (such as for summative assessments at TTIHE) or the assessment requires original, independent work;
- b. Relying on GenAI for exam or assessment assistance, including unauthorised assistance.
- c. Submitting AI-generated material as one's own without proper acknowledgement (eg. plagiarising or fabricating sources using GenAI);
- d. Using GenAI to bypass learning processes (e.g., auto-generating responses for assignments/quizzes).
- e. Automating responses in discussion-based assessments;
- f. Uploading any TTIHE content (e.g. slides, unit outlines and content) into GenAI to create summaries etc. – you are only allowed to upload content to GenAI software if you own the intellectual property.
- g. Inputting copyrighted or confidential or personal data into GenAI systems that lack appropriate security measures.

### **3. Assessment Design and GenAI**

TTIHE recognises the evolving role of GenAI in education. To maintain academic integrity:

- a. assessments will be designed to evaluate critical thinking, analysis, and application of knowledge that cannot be easily replicated by GenAI;
- b. clear guidelines will be provided for each assessment regarding the permissible use of GenAI tools; and
- c. where appropriate, candidates and learners may be required to submit both GenAI-assisted and non-GenAI-assisted versions of their work for comparison.

TTIHE will implement appropriate measures where possible to detect the unauthorised use of GenAI in academic work, including:

- a. use of GenAI detection software for submitted assignments.
- b. requiring candidates and learners to submit drafts and outlines of their work process.
- c. conducting oral examinations or presentations to verify understanding of submitted work.

## **4. Assessment Weightings and Grading Rules**

### **4.1 ATL Subjects offered under Award and Non-Award programs**

#### **4.1.1 Assessment Weightings**

Table 1 sets out the assessment components for all subjects offered by TTIHE under the Award programs and Table 2 for CTA3 Advisory (a non-Award subject). All Award and Non-Award subject final exams are conducted under supervised exam conditions in compliance with the Tax Practitioners Board requirements. See individual subject guidance on the Education page on TTIHE's website for assessment components of other subjects offered.

**Table 1: Assessment Weightings for Award Subjects**

Subject	Module quiz weighting	Formative assessment	Summative assessment
ATL001 CTA1 Foundations	40%	n/a	60%
ATL002 CommLaw1 Australian Legal Systems	40%	n/a	60%
ATL003 CTA2A Advanced	40%	n/a	60%
ATL004 CTA2B Advanced	40%	n/a	60%
ATL005 CommLaw2 Entities and Business Structures	40%	n/a	60%
ATL006 CommLaw3 Property Law	40%	n/a	60%
ATL007 Advanced Superannuation	10%	40%	50%
ATL008 Tax for Trusts	10%	40%	50%
ATL009 Corporate Tax	10%	40%	50%

**Table 2: Assessment Weightings for Non-Award Subjects:**

### CTA3 Advisory

The assessment for CTA3 Advisory consists of three compulsory components:

Assessment	Assessment weighting	Pass mark required
Draft Solutions	0%	Satisfactory submission must be submitted by the deadline
Letter of Advice	30%	Candidates must achieve a final weighted average score for these two assessments of 70% or higher.
Exam	70%	

### TASA 2009 and The Code of Professional Conduct Course

Candidates are granted three months access to the course. During this period, candidates must complete the invigilated online assessment. A minimum score of 50% is required to pass. Upon successful completion, an electronic certificate will be issued.

### GSTBAS Agent Exam

Candidates are granted twelve months access to the BAS Agent exam. The invigilated online exam must be successfully completed within the 12-month period. A minimum score of 85% is required to achieve a pass.

### Microcredentials

Learners have access to the microcredential(s) for twelve months (or as contractually agreed otherwise) after being enrolled into the Learning Management System. Learners must achieve 75% in the assessment quiz to be successful. Learners will achieve a “digital” badge upon successful completion.

#### 4.1.2 Grading rules for Award Subjects

Each candidate will receive a mark for Module Quizzes based on their combined scores across all quizzes. This score is converted to a percentage and graded according to Table 3.

For Tier 3 subjects, candidates will also receive individual grades for the Letter of Advice, the final exam and an overall subject grade, all based on raw marks converted to percentages. These grades are awarded in accordance with Table 3.

**Table 3: Grading rules for Letters of Advice, final exams and subjects:**

Not Completed	Not Yet Achieved	Pass	Credit	Distinction	High Distinction
NC	< 50%	50% – 64%	65% – 74%	75% – 84%	85% – 100%

A grade is awarded by the Academic Board and signifies the candidate's overall performance in the subject.

#### 4.1.4 National Dux Award for Award Subjects

The candidate with the highest mark for each subject will be announced as the Dux for the Study Period and will be endorsed by Academic Board.

## 4.2 Grading Rules for CTA3 Advisory (Non-Award)

### 4.2.1 Assessment Components

The CTA3 Advisory subject comprises three compulsory components:

1. Practice Case Study Solutions
2. Letter of Advice (based on the exam case study); and
3. Final Exam submission (based on late-breaking facts in relation to the exam case study).

The assessment weightings and requirements are outlined in Table 4.

**Table 4: CTA3 Advisory Assessment Map**

Assessment	Assessment weighting	Pass mark required
Practice Case Study Solutions	0%	Satisfactory submission must be submitted by the deadline
Letter of Advice	30%	Candidates must achieve a
Final Exam	70%	final weighted average score for these two assessments of 70% or higher

### Practice Case Studies

Participation and learning in CTA3 Advisory is assessed and undertaken through Practice Case Studies. Candidates can work through all Practice Case Studies to support their learning but must select one Practice Case Study and submit their solution to this practice case study. The selected case study topic will remain the topic for their Exam Case Study, allowing candidates to deepen their understanding and maximise the learning experience through continuity and focused analysis.

#### Submission deadline

Candidates must submit their Practice Case Study solution by the Sunday of Week 2 of the study period or as otherwise communicated.

#### Submission requirement

Submission of the Practice Case Study solutions is compulsory for all candidates, including those who have deferred or are repeating the subject. While these submissions are not individually marked or graded, they are a mandatory requirement to pass the subject.

### Support during online sessions

Candidates may ask questions and receive guidance on their selected Practice Case Study during the scheduled online sessions that focus on that particular case study.

### **Exam Case Study – Letter of Advice (LOA)**

Each candidate must select the Exam Case Study contained in the Assessment Booklet aligned to their Practice Case Study topic and prepare a LOA that addresses the tax problems posed in the Exam Case Study. The Exam Case Studies are released in week three of the study period. The LOA is required to be submitted on the Wednesday of week 7 (or as otherwise communicated) by uploading it to the Learning Management System.

### **Final Exam – Late Breaking Facts (LBF) to the Exam Case Study**

The exam is a response to a 'late breaking facts' based on the Exam Case Study. Candidates are given three hours and thirty minutes to write supplemental advice in response to the new LBF presented in the exam. The Exam Case Studies and the exam LBF are written and reviewed by Subject Matter Experts.

The Exam is an open-book exam, three and a half hours in duration, and is accessed through the Learning Management System (Canvas) with permissible access to certain restricted websites only.

### **Award of Grades**

Grades are awarded by the Academic Board and reflect the candidate's overall performance in the CTA3 Advisory subject.

Grading rules for the CTA3 Advisory exam and overall subject are shown in Table 5:

**Table 5: Grading Rules for CTA3 Advisory:**

Not Completed	Not Yet Achieved	Pass with Merit	Credit	Distinction	High Distinction
NC	< 70%	70 – 79%	80 – 89%	90 – 94%	95 – 100%

### **Viva Voce**

CTA3 Advisory candidates who achieve a mark of 65-69% are eligible for a Viva Voce for a fee. These are conducted with the marker of the specific case study approximately one/two weeks after the initial results are released. The highest grade a candidate can receive for this exam is a pass mark of 70%.

### **CTA3 Advisory National Dux Award**

The candidate with the highest mark for CTA3 Advisory over the whole academic year will be announced as the Dux for the year and will be approved as part of the results ratification process which is completed by Academic Board. The CTA3 Advisory Dux will be contacted by TTIHE and will receive complimentary access to a specific Tax Institute event.

## **4.3 Grading rules for other Non-Award subjects**

Grading rules for the other Non-Award subjects are outlined in Table 6 below.



**Table 6: Grading Rules for other Non-Award subjects:**

	Fail	Pass
TASA 2009 and The Code of Professional Conduct Course	< 50%	50% or more
GSTBAS Agent Exam	< 85%	85% or more
	Not Yet Competent	Competent
Microcredentials	< 75%	75% or more

## 4.4 Exam Protocols

Candidates must follow the final exam rules and regulations as set out in the “Important Exam Information” document that is provided to all candidates via Canvas. Failure to do so may result in candidates’ exams not being marked.

## 5. Deferring an enrolment (Incomplete Assessment)

If a candidate elects not to complete an assessment component by the scheduled assessment date, they may defer their enrolment until the next scheduled delivery of that subject. Details on the conditions and process for deferring an enrolment can be found in the Enrolment policy.

As an alternative to deferral, a special consideration may be available where a candidate's performance in an assessment has been adversely affected by an event that falls within the categories of a special consideration. (See Section 6)

TTIHE may grant a late deferral where a candidate's preparation for an assessment has been adversely affected by illness or another serious event beyond their control and the candidate chooses not to sit an assessment. (See Section 7)

## 6. Special consideration

Applications for a special consideration are considered on a case-by-case basis, taking into account evidence submitted, as well as the candidate's performance and progress in their studies with TTIHE. These applications are considered by the Academic Board.

TTIHE makes a clear distinction between ongoing illnesses or difficulties that impede study and short-term illnesses or events before or during an assessment that adversely affected the performance of an otherwise well-prepared candidate.

Candidates affected by ongoing illnesses or difficulties should consult the Candidate at Risk Policy (Section 5.3 Reasonable Adjustment) to learn what measures TTIHE can take to provide them with access to education on an equal basis. Candidates should contact their Subject National Course Coordinator, who will consult with them on appropriate reasonable adjustments for their situation.

### 6.1 Eligibility Criteria

A special consideration may be granted to a candidate where:

- an unexpected event occurred that is beyond the candidate's control;
- this caused a substantial disturbance to the candidate's academic work;
- this could not have reasonably been anticipated, avoided or guarded against by the candidate; and either:
- Occurred during the publicised exam week and resulted in a period of impact of 2 or more consecutive days; or
- Prevented the candidate's ability to complete or submit module quizzes for a specific date.

Candidates who satisfy the eligibility criteria should submit an Application for Special Consideration to TTIHE via email to [taxeducation@taxinstitute.com.au](mailto:taxeducation@taxinstitute.com.au). The application form includes guidance on the circumstances where special consideration may be granted and the evidence required to support an application (see Section 5.3).

It is incumbent on the candidate to understand the exam requirements and note that misinterpreting these requirements is not grounds for a Special Consideration.

### **6.1.1 'Fit to sit' requirement**

By sitting or accessing an online assessment (e.g. final exam, module quiz or viva voce) on the scheduled assessment date, the candidate is declaring that they are fit to do so.

Special consideration applications will not be accepted if the candidate has sat or accessed an assessment task on the published assessment date. Candidates are responsible for deciding in advance of an assessment start time whether they are unwell or facing significant circumstances which will impact their performance in the assessment.

A candidate who becomes unwell or has other exceptional circumstances hampering the completion of their examination (see Section 6.1.2), can request a Special Consideration only if they stop working on the exam and notify TTIHE by email ([taxeducation@taxinstitute.com.au](mailto:taxeducation@taxinstitute.com.au)) or phone (+61 2 8223 0038) before the end of the exam, and provide a medical certificate (or other necessary proof) dated within 24 hours of the examination (See in Section 6.2).

### **6.1.2 Other Exceptional Circumstances**

It is understood that other exceptional circumstances may impact candidate's for longer than the provided documentation may outline (such as grief). These situations are assessed on a case-by-case basis and factor in other criteria such as currency of the event and impact on the candidate's ability to complete assessments. Additional up to date documentation may be requested. This documentation needs to be completed by a medical practitioner and outline how these other exceptional circumstances are having a continued impact on the candidate's wellbeing and/or ability to complete assessment tasks.

## **6.2 Time Frames for Applying for Special Consideration**

Applications for special consideration must be submitted within 72 hours after the assessment due date (however, note the requirements in 6.1.1). Late applications will only be accepted in extenuating circumstances, such as the candidate's incapacitation.

## **6.3 Application form – supporting document requirements**

Applications for a special consideration must be submitted using the appropriate form that must be emailed to [taxeducation@taxinstitute.com.au](mailto:taxeducation@taxinstitute.com.au). Each application must:

- a. include a clear statement outlining the circumstances of the event and its adverse impact on the applicant's performance leading up to or occurring during the assessment; and
- b. be accompanied by appropriate supporting evidence (see Section 6.3.1).

### **6.3.1 Supporting Evidence for Applications**

Applications for a special consideration must be supported by evidence (in English or officially translated) that clearly:

- Identifies the circumstances for the application
- Specific dates and/or duration of the circumstances
- Explains the severity and impact of the circumstances
- Describes how the circumstances adversely affected the student's ability to study or complete the relevant assessment; and

- States the date(s) on which the student was seen by the professional providing the evidence or if applicable, the date on which the authorized person witnessed the completion of a statutory declaration by the candidate.

Examples of documentation required for Special Consideration applications:

Reason for application	Supporting Evidence Required
Short-term illness	<ul style="list-style-type: none"> <li>• Medical Certificate (provided by a registered health practitioner/professional) as provided in the Special Consideration form; and/or</li> <li>• Hospital Discharge Certificate.</li> </ul> <p>Documentation that is dated after the period of impact will only be accepted if:</p> <ul style="list-style-type: none"> <li>• the student meets all other eligibility criteria as outlined in this document; and</li> <li>• the document has been provided by a registered health practitioner/professional as outlined above; and</li> <li>• the documentation clearly specifies the period of illness or impact, even if the consultation occurred after that period.</li> </ul> <p>Note: For final examinations or other timed assessments, where a candidate has accessed or sat the exam, medical documentation (medical certificate) must be dated within 24 hours of the assessment. Longer timeframes may be considered in cases of extenuating circumstances.</p> <p>Medical Certificates where symptoms are self-reported will be assessed on a case-by-case basis.</p>
Hardship or trauma	<ul style="list-style-type: none"> <li>• Official letter from relevant source/authority;</li> <li>• Police report;</li> <li>• Medical Certificate (provided by health professional/practitioner, see requirements under short-term illness); or</li> <li>• Hospital Discharge Certificate</li> </ul> <p>Plus</p> <ul style="list-style-type: none"> <li>• Proof of relationship to candidate.</li> </ul>
Death of a relative or friend	<ul style="list-style-type: none"> <li>• Death Notice/Certificate; Plus</li> <li>• Proof of relationship to candidate.</li> </ul>
Unavoidable commitments such as: <ul style="list-style-type: none"> <li>• Religious commitments (ie. Compulsory (not voluntary) religious observances</li> <li>• Unavoidable medical procedures</li> <li>• Court dates/Jury Duty</li> </ul>	<ul style="list-style-type: none"> <li>• Letter from religious leader/Elder confirming the date(s) of the religious commitment and requirement to observe</li> <li>• Medical Certificate (provided by health professional/practitioner (see requirements under short-term illness)</li> </ul>

Reason for application	Supporting Evidence Required
<ul style="list-style-type: none"> <li>Unexpected carers requirements</li> </ul>	<ul style="list-style-type: none"> <li>A letter confirming attendance at jury duty or a scheduled court appearance; or</li> <li>Documentation of carers responsibilities, such as a carer's certificate or official support letters.</li> </ul>
Exacerbation of ongoing illness	Medical Certificate (provided by health professional/practitioner, see requirements under short-term illness).
Australian Defence Force (ADF) Reservists or full-time personnel/SES commitments and Volunteer Firefighter	An official training notice or similar document from organiser explaining why attendance is required.
Technical difficulties or internet connection problems experienced during the exam	<p>Candidate's must, as soon as possible (during the assessment task), contact TTIHE via phone or email as set out in the exam instructions to advise that they are experiencing a technical issue.</p> <p>Candidates must take screenshots of as many of the following as possible and must include, inter alia, the date and time the issues occurred:</p> <ul style="list-style-type: none"> <li>error messages</li> <li>screen not loading</li> <li>timestamped speed tests</li> <li>power outage maps</li> <li>messages or information from the candidate's internet provider regarding the issues experienced.</li> </ul> <p>Candidates may submit a Special Consideration application form immediately after the conclusion of their assessment with a copy of the screenshots.</p> <p>NOTE: Special consideration will not be awarded for computer updates during an online assessment task.</p>
Other Exceptional Circumstances	All documents as set out above where relevant plus any additional evidence to explain and prove the exceptional circumstances and their effect on the candidate.

All information submitted will be treated in the strictest of confidence, in accordance with The Tax Institute's Privacy Policy.

## 6.4 Special Consideration Outcomes

Where an application for special consideration is granted, TTIHE may, at its discretion:

- allow the candidate to defer the assessment to a subsequent study period

- b. consider other forms of assessment that may demonstrate the candidate's proficiency in the relevant knowledge
- c. allow the candidate to re-enrol in a subject
- d. waive fees and/or academic penalties.

Adjustment of marks in completed assessments is not one of the available outcomes of a grant of special consideration. As a result, applications will not be considered in any case where a candidate has already satisfied the pass requirements for a subject.

## **6.5 Appeal**

Candidate's may appeal the decision of their Special Consideration application should their application be denied. Please see the Appeal Policy for steps to be followed in this regard.

## **7. Late deferral**

TTIHE may grant late deferral where a candidate's preparation for an assessment has been adversely affected by illness or another serious event beyond their control and the candidate chooses not to sit an assessment.

### **7.1 Late deferral conditions and fees**

Late deferral may be granted to a candidate where:

- a. the adverse impact on study arose or became known to the candidate during the two weeks before the final exam week;
- b. the candidate did not attend the final assessment; and
- c. the application for late deferral is lodged by the Friday before the exam week.

Applicants must provide evidence of the adverse impact on study and how it adversely affected their preparation for the assessment. There are generally three categories of event that may be eligible for late deferral:

- a. medical
- b. compassionate
- c. hardship or trauma.

A fee applies for late deferral – see the Schedule of Fees.

Candidates that satisfy the eligibility criteria should submit an Application for Late Deferral to TTIHE. The form includes guidance on the circumstances where late deferral may be granted and the evidence required to support an application.

### **7.2 Applications for late deferral**

Applications must be:

- a. submitted on the appropriate form by the Friday before the exam week, and;
- b. supported by a clear statement of the facts around the event and the impact on the applicant's performance in the assessment caused by the event; and,
- c. include appropriate evidence, such as a medical certificate etc (refer to Section 6.3 above).

Late applications may be accepted in extenuating circumstances, such as the candidate's incapacitation.

All information submitted will be treated in the strictest of confidence, in accordance with The Tax Institute's Privacy Policy.

Applications for late deferral are considered on a case-by-case basis, considering supporting evidence submitted with the application, as well as the candidate's performance and progress in their studies with TTIHE. Decisions about eligibility for late deferral are made by the Academic Board or nominee. A response will be provided within four business days of receipt of a completed application.

### **7.3 Third Late Deferral Application**

Candidates submitting their third Late Deferral application in subsequent Study Periods must complete both:

- the Late Deferral Application form (including payment of the applicable fee); and
- the Re-enrolment Application form, required for candidate's seeking to enrol in a subject for the third time.

### **7.4 Outcomes**

If a late deferral is granted, the candidate will be allowed to defer their enrolment to one of the two subsequent study periods for a concessional fee.

## **8. Marking and assessment process**

TTIHE administers a robust marking process for all assessment components.

### **8.1 Assessment feedback**

All candidates receive an individual report of their mark for each exam question in their results notification. This report gives candidates feedback on their performance and shows which modules need improvement, as well as comparisons of the candidate's performance against the cohort average.

### **8.2 Assessment results**

Following approval by the Academic Board, candidates are notified of their results via email or the Learning Management System generally three weeks after the assessment date.

All candidates receive a results notification email recognising completion of each subject (pass/fail). Candidates enrolled in an Award program receive an academic record and a single testamur upon completion of the Award Program.

### **8.3 Appeals of assessment results**

A candidate may be eligible to appeal their assessment outcome. Refer to the Appeals Policy.

### **8.4 Withholding assessment results**

A candidate who has not complied with guidelines or instructions relating to TTIHE's assessment policies may have their results withheld until the requirement is satisfied.

Results may also be withheld if fees are outstanding or a request to supply information pursuant to TTIHE's statutory reporting obligations has not been satisfied. TTIHE may also withhold conferral of Award Programs, or any other award or designation for the reasons above.

# Candidate at Risk Policy

## 1. Introduction, Purpose, Scope and Definitions

### 1.1. Introduction

This policy provides direction for the Tax Institute Higher Education (TTIHE) staff when managing candidates academic progress and the use of intervention strategies to support candidates at risk.

This policy also establishes guidelines for identifying and supporting candidates at risk due to improper use of Artificial Intelligence(AI) tools and/or Generative Artificial Intelligence (GenAI) (hereafter collectively referred to as GenAI) in academic work, ensuring academic integrity and compliance with institutional standards.

### 1.2 Purpose

The purpose of this policy is to outline the support services TTIHE provides for its candidates and the responsibility TTIHE has in providing these services. This policy provides staff and candidates with guidance regarding their individual responsibilities to ensure that adequate support is provided to meet candidates' needs. The Policy also assists in the identification of candidates at risk – those who require additional personal or academic support and to ensure appropriate interventions are implemented to enable such candidates to reach their full potential.

### 1.3 Scope

This policy applies to all programs, all candidates enrolled in subjects and/or microcredential units, and staff involved in the administration, teaching and support of candidates.

### 1.4 Definitions

Term	Definition
Application for Re-enrolment	Candidates who have failed a subject for a second time and wish to re-enrol into the same subject for a third time, must gain approval from the Academic Board (or delegate) by completing the Application for Re-enrolment Form.
Artificial Intelligence (AI)	Any computer system or software that can perform tasks typically requiring human intelligence, such as natural language processing, problem-solving, and learning.
AI-generated material	Any academic work that has been created, edited, or enhanced using AI tools or systems.
Candidate at Risk	A candidate who may be at risk of unsatisfactory academic progress, due to causes either within or outside the candidate's control.

<b>Term</b>	<b>Definition</b>
Generative Artificial Intelligence (GenAI)	Technologies capable of generating human-like text, suggesting and performing complex analyses, producing videos, animations, live translations and generating digital avatars, code or other content based on input data (e.g. ChatGPT, CoPilot etc.)
Late Enrolment	When a candidate enrolls in a subject after it has commenced.
Microcredential	A certification of assessed learning or competency, with a minimum volume of learning of one hour and less than a formal qualification, that is additional, alternate, complementary to or a component part of a formal qualification.
Microcredential units	Are: a) Outcome-based b) Responsive to industry-need c) Tailored to support lifelong learning d) Transparent and accessible
Support Services	Services available to candidates to support their progress through their studies.

## 2. Principles

TTIHE is committed to supporting candidates progress through their studies and complete their program. Candidates are expected to take responsibility for their learning and take steps to improve their progress. This includes making use of the support services and subject resources available.

TTIHE will monitor candidates' academic progress to support candidates who are at risk of not maintaining acceptable progress. Appropriate learning and other support will be offered to candidates identified as at academic risk of not achieving satisfactory academic progress. Teaching strategies will be continually improved and updated to assist all candidates. (See Schedule A).

TTIHE is committed to ensuring the equitable and open implementation of this Policy (including its obligations to the Privacy Act 1998) by supporting all candidates and including those who may be experiencing educational disadvantage. This includes Aboriginal and Torres Strait Islander people, candidates with a disability or long-term medical condition, candidates with extenuating circumstances; and /or candidates who have suffered a disadvantage in their prior academic performance.

## 3. Identifying Candidates at Risk

TTIHE will make every effort to identify those candidates who need additional support in a timely manner and implement strategies and processes to identify candidates who need additional support to achieve academic success. These efforts are discussed below.



### 3.1 Identification of candidates at risk at different stages of their study

Candidates at risk can be detected at any stage of their study:

- a. On admission: where a candidate is enrolled under the Admissions Policy and Enrolment Policy and has multiple unsuccessful enrolments in the same subject, the candidate is asked to complete a re-enrolment form, which is assessed by the Academic Director. Candidates are required to provide reasons for their previous unsuccessful attempts and outline changes they have made or assistance they may need to assist them with their studies going forward;
- b. After enrolment: through the processes set out in Schedule B.

Candidates may be considered at risk if they:

- Enrol late;
- Have been awarded special consideration from the previous study period;
- Have not engaged with learning materials on the Learning Management System by Week 3 of the Study Period. The “number of days since last log in” is monitored weekly;
- Completion of the Module Quizzes in the recommended time frame during the Study Period is not as expected;
- Identify themselves as a candidate at risk; and
- Are identified by staff (academic and general) or Sponsored Employer as being a candidate at risk.

Candidates may be considered "at risk" due to GenAI-related concerns in the following cases:

- *Excessive dependence on GenAI tools* leading to a lack of independent critical thinking.
- *Misuse of GenAI in assessments* (e.g. plagiarism, submitting AI-generated material as original without acknowledgment).
- *Failure to engage with GenAI literacy guidelines*, leading to improper or unethical use.
- *Academic performance decline* due to an overreliance on AI-generated material.

Where a candidate at risk has been identified, the candidate will be placed on the Candidate at Risk Register and offered support during the Study Period (see Schedule B).

### 3.2 Providing information regarding support services to all candidates and staff

TTIHE promotes its welfare and support services through its website, candidate handbook and welcome email sent to all candidates. Staff are informed to promote these services where appropriate.

### 3.3 Actively encouraging candidates to seek assistance from appropriate support services

Where a candidate at risk has been identified, the candidate will be placed on the Candidate at Risk Register and offered support during the Study Period pertinent to their circumstances – see section 4 for more details.

### 3.3 Respecting candidate confidentiality

Where a candidate at risk has been identified and corresponding support has been identified, candidate confidentiality will be respected, and the Privacy Policy will be complied with.

## 4. Support available

As briefly discussed above, various forms of support are made available to TTIHE. These are discussed in more detail below.

## **4.1 Employee Assistance Program for candidates of Award Programs**

The TTIHE provides candidates enrolled in Award Programs with access to an Employee Assistance Program (EAP). The EAP enables candidates to confidentially access short-term professional counselling to assist with the resolution of work-related or personal concerns affecting their academic performance or quality of life. This can include confidential, solutions-focused counselling, introductory legal advice, introductory financial coaching, introductory diet consultation, referrals to external health services and wellbeing coaching. The EAP service is independent and aims to help candidates improve and maintain their wellbeing and reach their goals.

Candidates can access up to four sessions per presenting issue, per year, for up to two issues per person. These sessions are free of charge. The counsellor may refer the candidate or a family member to external specialised services to address specific issues. In some cases, the costs arising from such a referral will be the candidate's responsibility; however, these will be clearly discussed before a referral is made.

Schedule D outlines contact details and more details about the services provided.

## **4.2 Candidate support resources on the Learning Management System**

Various support resources are available for all candidates on the Learning Management System, for which candidates can voluntarily engage with or may be directed to by a National Course Coordinator if they have a specific need. See Schedule C for a list of the current resources.

## **4.3 Maintenance of academic and professional standards**

This policy seeks to identify and manage the candidate cohort's teaching and learning needs to promote high pass and success rates. Although all efforts will be made to support candidates, TTIHE is required to ensure that its assessment strategies for its various subjects meet the high standards of the professional practice of tax law advice, which include conformity with the tax laws of Australia and consumer protection for Australian taxpayers, and the requirements as stipulated by the Tertiary Education Quality and Standards Agency.

Education on ethical GenAI use in academic work is also provided by means of the compulsory GenAI training module. Further guidance on the ethical use of GenAI is also provided in the Academic Integrity Policy. The consequences of GenAI misuse are also explained in that policy.

## **4.4 Reasonable Adjustment**

TTIHE acknowledges that a physical, sensory or learning disability, a medical or mental health condition, or an ongoing non-medical adversity may affect a candidate's ability to achieve their academic goals. It is for this reason that TTIHE has provided for "Reasonable Adjustments" which refers to the measures taken by TTIHE to provide a learning environment in which all candidates have equal opportunity to succeed in their studies.

This policy provides all candidates with access to education on an equal basis, with accessibility considered in the design of:

- a. the enrolment process
- b. opportunities for candidate participation
- c. curriculum development, accreditation and delivery
- d. assessment practices
- e. candidate support services.

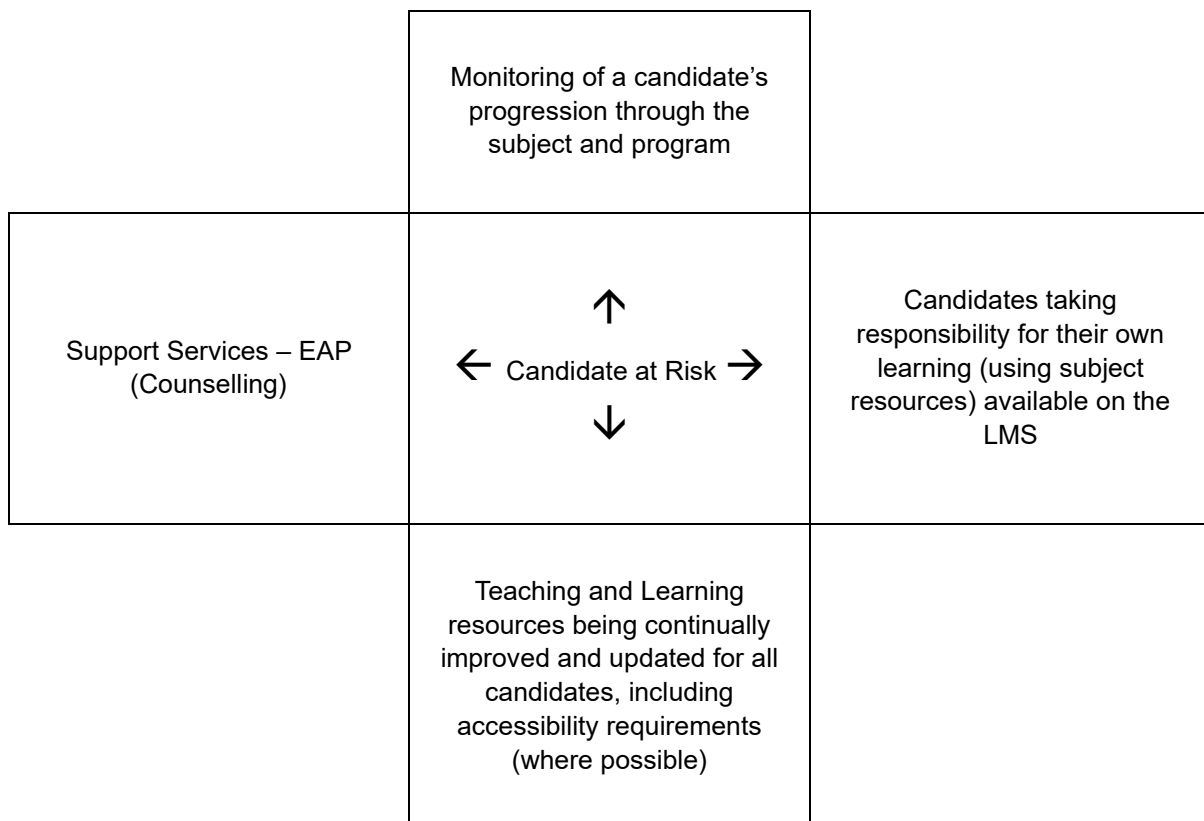
Any candidate who requires a reasonable adjustment to an aspect of a course should email their Subject Coordinator directly.

[Applications for Reasonable Adjustment](#) to exam conditions must be received no later than three weeks prior to the final exam.

## 5. Grievance

TTIHE is committed to providing candidates with a fair, equitable, and transparent learning environment that ensures candidates access to grievance processes that provide for fairness, transparency and accountability. Candidates of TTIHE may raise a grievance of a decision of TTIHE in accordance with the Grievance Policy.

### Schedule A: Summary of the Candidates at Risk Procedure



## Schedule B:

### Identification of Candidates at Risk, Communication and Counselling Strategies

Identification Processes	Communication and Counselling Strategies
Candidate self-identifies	Provide further support and closer monitoring.
Sponsoring employer identifies	Identify ways to link coaching and further opportunities for workplace application.
Support (general) staff in their interactions with candidates (including emails and phone conversations for English language skills)	Contact the candidate by phone or email and offer the online 'English for Academic Purposes' resources or writing skills (resources available via the Learning Management System – See Schedule B) and  For CTA1, CTA2A and CTA2B recommend listening to recorded lectures and webinars for additional exposure to language. For other subjects, recommend listening to webinars.
Monitoring formative assessment tasks	Contact the candidate by phone or email and offer additional exposure to the tests.
Candidate frequently asked questions arising from the delivery of study support (e.g. Subject Convenor emails/forum posts)	Contact the candidate by phone and identify where the problem lies: concept, issue identification, research skills, writing skills, knowledge gap, and address accordingly.
Subject Convenor identification	Contact the candidate by phone and identify where the problem lies: concept, issue identification, research skills, writing skills, knowledge gap, and address accordingly. Seek advice from the Subject Convenor on any teaching and learning strategies that the candidate could benefit from.
At summative assessment	Establish diagnostic analysis of the candidate's attempt; provide this analysis prior to the next attempt

Identification Processes	Communication and Counselling Strategies
	and Link the area to the study materials for revision prior to reattempting the assessment.

## **Schedule C: Current Subject Resources on the Learning Management System**

### General Info and Help

- Candidate Handbook and Policies
- Help/Contact Information

### Tax Practice and Research

- Searching for and interpreting tax legislation
- Searching for and interpreting case law
- Searching for ATO Guidance and Secondary Sources

### Touch Typing Tips

### English Language Support

### Letter of Advice Writing Guide

- Effective business writing skills for tax professionals
- Guide to writing a letter of advice
- Video of how to write a letter of advice

### Academic Integrity and GenAI Training Materials

- Modules on the above
- Academic Integrity Policy also guides students as to the ethical use of GenAI

## **Schedule D: Employee Assistance Program (EAP)**

The health, safety and wellbeing of our candidates is a priority for us, and support is provided by access to an Employee Assistance Program (EAP).

Candidates can access the program at any time, it is completely confidential and funded by TTIHE at no cost to the candidate.

Our EAP Provider is Assure Programs. They have a solid reputation for working effectively with a range of organisations with a dual focus on both prevention through maximising resilience, and sensitive responsiveness during challenging times.

EAP is a service that enables candidates to confidentially access short term, professional counselling to assist with the resolution of work related or personal concerns that may be

impacting on work and studying performance or quality of work/studying life. This can include confidential, solutions focused counselling, introductory legal advice, introductory financial coaching, introductory diet consultation, referrals to external health services and wellbeing coaching. The EAP service is independent and aims to help improve and maintain a candidate's wellbeing and reach their goals.

This confidential service is available to all TTIHE candidates. The EAP offers up to 4 sessions per presenting issue, per year, for up to 2 issues per person. These are free of charge to TTIHE's candidates. The counsellor may refer the candidate or specified family member to external specialised services to address specific issues. In some cases, the cost, if applicable, for such referrals is the candidate's responsibility, however the candidate's options will be clearly discussed with the candidate.

Assure Programs counsellors are located throughout Australia. To arrange an appointment, obtain details on how to access the service, or for 24-hour emergency contact, candidates can phone (Free call) 1800 808 374 or email [info@assureprograms.com.au](mailto:info@assureprograms.com.au).

An Assure Programs EAP counsellor can assist candidates to manage a wide range of challenges and goals including:

#### Resolving challenges

- Stress, anxiety and depression
- Workplace conflict or disharmony
- Coping with organisational change
- Addictions (drug, alcohol or gambling)
- Reactions to traumatic or distressing events.

#### Reaching goals

- Wellbeing and lifestyle counselling
- Transition to retirement
- Improving communication
- Work life balance
- Forward planning and goal setting.

Assure Programs' EAP counsellors are professionally qualified and highly experienced and will approach each individual candidate's concerns in a sensitive, practical and confidential manner. Together with the candidate they will develop a plan to overcome each candidate's issue and reach their desired goals.

Sessions generally last one hour and most difficulties can be resolved within a few sessions. When longer-term counselling is required, the counsellor will consider the most appropriate referral option and make a recommendation to the candidate.

Candidates can access EAP appointments by phone, online or face-to-face during business hours and extended hours are provided in a number of locations. A senior Assure Programs psychologist is always available outside of normal business hours for urgent issues and emergencies, via our dedicated answering service.

It is a candidate's decision to seek help. Candidates can contact Assure Programs directly with any questions or requests for information regarding the EAP on 1800 808 374 or visit their website [www.assureprograms.com.au](http://www.assureprograms.com.au).

# Candidate Progression Policy

## 1. Introduction, Purpose, Scope and Definitions

### 1.1. Introduction

This policy outlines the principles for the monitoring of a candidate's progression towards the successful completion of their award or non-award program.

### 1.2 Purpose

The purpose of this policy is to describe the satisfactory program progression of the Tax Institute Higher Education's candidates at subject and program level.

### 1.3 Scope

This Policy applies to all candidates of The Tax Institute Higher Education, studying in all modes.

Where a candidate has transferred from one program to another, only subjects taken as part of the new program or subjects completed and credited from the previous program shall be taken into account when applying this policy.

### 1.4 Definitions

Term	Definition
Award Program	A program of study that has been accredited by TEQSA.
Completed Subject	A 'completed' subject includes enrolments where the candidate attempted all assessments, irrespective of the outcome of the assessment. It excludes enrolments where the candidate withdrew or deferred the enrolment.
Enrolment Status	The enrolment status that a candidate holds while they progress towards meeting the requirements of their program. This status is determined at the end of each study period.
Learning Management System	Platform or system which through learning resources are available for candidates.
Non-Award Program	A program of study that has not been accredited by TEQSA but is recognized by external bodies.
Study Period	The intake of which The Tax Institute Higher Education delivers subjects. Each Study Period is 12 weeks long and there are three study periods per academic year.

## 2. Principles

The Tax Institute Higher Education will actively monitor the progression and academic performance of all candidates.

Candidates who are at risk of unsatisfactory progression and/or performance will be offered academic and wellbeing support.

Candidates will be regularly informed of their progression to assist them to achieve the requirements of their program and subject.

Academic progress and any intervention measures are recorded on the Candidates at Risk register.

## 3. Program structure and subject offering

The program structure and subject offering for each of the Award and Non-Award programs are listed in Appendix A.

## 4. Maximum period of candidature

### 4.1 Award Courses and Non-Award Programs

#### Award

A maximum period of candidature is applied to all courses and programs offered by The Tax Institute Higher Education. These time limits are in place to ensure the qualification awarded is current to the work of the tax professional when it is issued.

#### Graduate Certificate

Candidates must complete the program within three years of the date of initial enrolment.

#### Graduate Diploma Candidates

Candidates must complete the program within five years of the date of initial enrolment.

Candidates may request an extension to their candidature beyond the maximum period. Candidates seeking an extension will be required to provide a rationale for their extension request, including a study plan. All requests will be considered by the Academic Director who will determine the outcome of the request on the basis of past academic performance and demonstrated commitment by the candidate to successfully complete the course / program.

All requests must be made in writing to [TaxEducation@taxinstitute.com.au](mailto:TaxEducation@taxinstitute.com.au).

#### Non-Award

##### CTA Program – Enrolment from 2024 Onwards

Candidates who commence the CTA Program from 2024, have five (5) years to complete the program. Candidates who do not complete the program within this time period will automatically have their enrolment changed to “Standalone Subjects”. Candidates can still complete the required subjects of the CTA Program as “stand-alone” subjects.

##### CTA Program – Enrolment until 2023

Candidates who commenced the CTA Program prior to 2023 will automatically be reverted to “Standalone Subjects”, once their enrolment exceeds the currency of the original subject completed. The currency of knowledge is set out in Section 7 of the Recognition of Prior Learning Policy. Candidates can still complete the required subjects of the CTA Program as “Standalone Subjects”.



## 5. Progression rules

### 5.1 Subject

To ensure that knowledge and skills are acquired in a manageable sequence, some subjects offered in both Award and Non-Award programs have prerequisite subjects as well as Australian Tax or Tax Law experience requirements. These are listed in Appendix B.

Requests to study more than one subject in a study period for both Award and Non-Award candidates is subject to The Tax Institute Higher Education's assessment of the candidate's readiness to study the proposed combination of subjects, which would include whether prerequisite subject(s) have been successfully completed and the required Australian Tax or Tax Law experience has been demonstrated.

Candidates who have failed a subject for a second time and wish to re-enrol into the same subject for a third time, must gain approval from the Academic Board by completing the Application for Re-enrolment Form.

All candidates will receive support communication throughout the study period in the form of weekly forum posts and / or emails which outline where candidates should be up to in their subject and whether the required number of module quizzes has been completed.

### 5.2 Program

For both Award and Non-Award candidates, a 'completed' subject includes enrolments where the candidate attempted all assessments successfully and / or unsuccessfully. It excludes enrolments where the candidate withdrew or deferred the enrolment.

All candidates will receive notification of their progression status at census date.

The Tax Institute Higher Education will provide advice and support to candidates for their particular progression status which is described in Sections 7, 8 and 9 of this policy.

## 6. Academic performance

From time to time, the Academic Board may provide guidance on an individual candidate's academic progress, as a precursor to affecting the Candidate at Risk Policy. This may occur where:

- a. appropriate timeframes for the completion of a program have not been met
- b. a candidate has failed a specific subject on two occasions
- c. a candidate has repeatedly failed assessments
- d. other matters of concern relating to academic progress arise.

The Academic Board may make recommendations to The Tax Institute Higher Education's Executive General Manager (or delegate), which may include:

- a. recommending that a candidate receive counselling on study and exam techniques
- b. assisting a candidate to source additional tutorial support
- c. advising that a candidate discontinue the program.

## 7. Minimum Enrolment Requirements

### 7.1 Award Candidates

Candidates enrolled in the Graduate Certificate in Applied Tax Law or the Graduate Certificate in Applied Tax Advisory are allowed up to two consecutive study periods without completing a subject

Candidates enrolled in a Graduate Diploma of Applied Tax Law are allowed up to three consecutive study periods without completing a subject.

## **8. Leave from study**

### **8.1 Graduate Certificate or CTA Program**

A candidate may not complete a subject for two consecutive study periods without needing to apply for leave from study. After this period an application for leave of study must be submitted or risk involuntary discontinuation.

### **8.2 Graduate Diploma**

A candidate may not complete a subject for three consecutive study periods without needing to apply for leave from study. After this period an application for leave of study must be submitted or risk involuntary discontinuation.

A candidate applying for leave from study must complete the Award Programs application form. Application for Leave from Study, Extension of Candidature or Discontinuation form.

Applications for leave from study are considered by the Academic Director, who will consider the reasons for the request and the candidate's prior academic progress. Leave from study will not normally be granted for more than one year.

## **9. Inactive candidature and involuntary discontinuation**

### **9.1 Award and Non-Award candidates**

A candidate who does not satisfy the Minimum Enrolment Requirements may have their candidature deemed inactive.

Inactive candidates are notified via email with a request to enrol or apply for leave from study. Where neither option is taken up by the inactive candidate, The Tax Institute Higher Education may involuntarily discontinue their candidature.

In the event a candidate is discontinued involuntarily, they will be notified in writing via email. A candidate may request a review of the decision, such requests will be considered by the Academic Director, who will:

- a. consider the evidence and circumstances around inactive candidature
- b. set appropriate conditions for continued candidature
- c. exclude from the course any candidate who is inactive or who has failed to comply with previous conditions for continued candidature.

## **10. Candidates at risk monitoring**

The Tax Institute Higher Education will maintain records for the identification and support of candidates who may be at risk of not being successful in their enrolled subject, course or program.

Candidates may be considered at risk if they:

- a. Enrol late
- b. Have been awarded special consideration from the previous study period;
- c. Enrolled into a subject for the third time or more after receiving approval from the Academic Board
- d. Have not engaged with learning materials on the Learning Management System by Week 3 of the Study Period

- e. Completion of the Module Quizzes in the recommended time frame during the Study Period is not as expected
- f. Identify themselves as a candidate at risk
- g. Are identified by staff (academic and general) or Sponsored Employer as being a candidate at risk.

Where a candidate at risk has been identified, the National Course Coordinator will work with the candidate and will offer the candidate support services, which are outlined in the Candidate at Risk Policy.

## **11. Eligibility for Award**

### **11.1 Award Programs**

#### **11.1.1 Graduate Certificate in Applied Tax Law**

Upon successful completion or recognition of four subjects that satisfy the course requirements for the Graduate Certificate in Applied Tax Law, candidates will be eligible to be awarded the Graduate Certificate in Applied Tax Law from The Tax Institute Higher Education.

Candidates who have been awarded the Graduate Diploma of Applied Tax Law, cannot apply to graduate with a Graduate Certificate in Applied Tax Law retrospectively (in addition to their GDATL which they would have previously completed).

#### **11.1.2 Graduate Certificate in Applied Tax Advisory**

Upon successful completion or recognition of four subjects that satisfy the course requirements for the Graduate Certificate in Applied Tax Advisory, candidates will be eligible to be awarded the Graduate Certificate in Applied Tax Advisory from The Tax Institute Higher Education.

Candidates who have been awarded the Graduate Diploma of Applied Tax Law, cannot apply to graduate with a Graduate Certificate in Applied Tax Advisory retrospectively (in addition to their GDATL which they would have previously completed).

#### **11.1.3 Graduate Diploma of Applied Tax Law**

Upon successful completion or recognition of six subjects that satisfy the course requirements for the Graduate Diploma of Applied Tax Law, candidates will be eligible to be awarded the Graduate Diploma of Applied Tax Law from The Tax Institute Higher Education.

### **11.2 Non-Award Programs**

#### **11.2.1 Chartered Tax Advisor Program**

Upon successful completion or recognition of four subjects that satisfy the Chartered Tax Advisor Program, candidates will have fulfilled the academic requirements of the “CTA” program. The Tax Institute will contact those candidates directly with information regarding the “CTA” designation.

#### **11.2.2 Tax Agent Program**

Upon successful completion or recognition of six subjects that satisfy the Tax Agent Program, candidates will have fulfilled the academic requirements of the Tax Agent Program and should contact the Tax Practitioners Board (TPB) regarding other requirements to become a registered Tax Agent.

## Appendix A Course Structure and subject offerings

Each subject offered by The Tax Institute Higher Education delivers and assesses knowledge at a designated level;

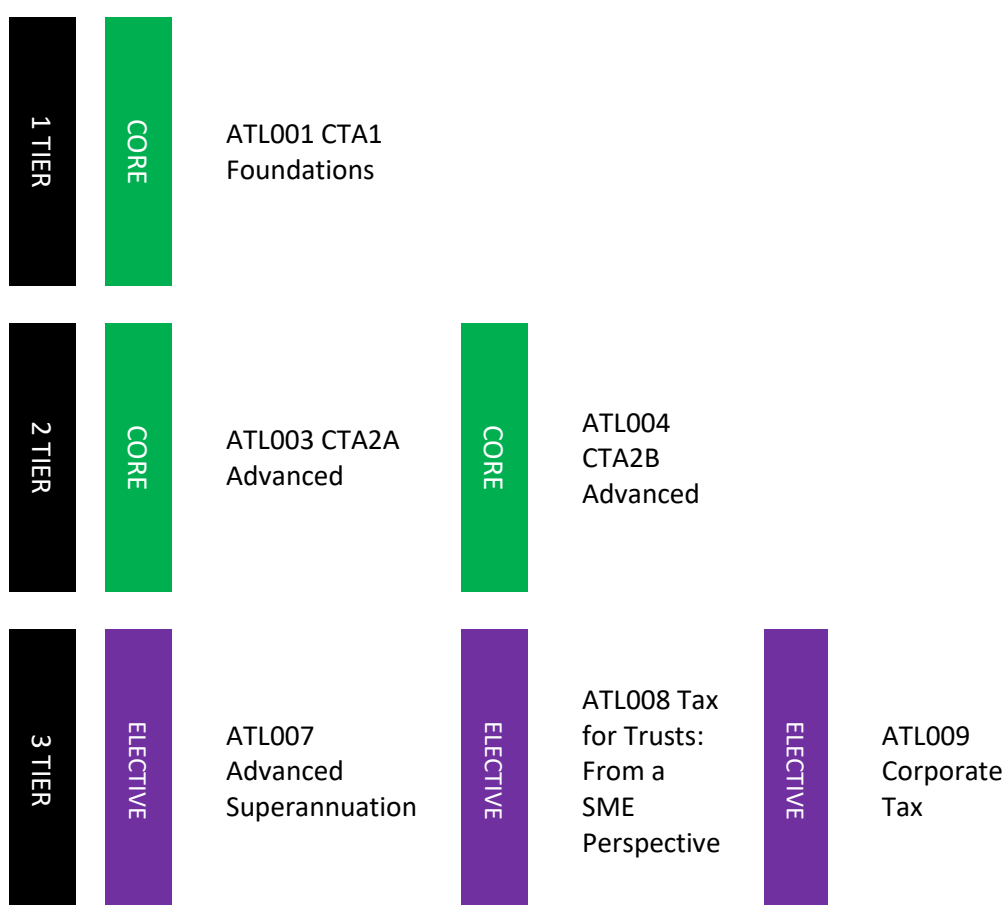
**Tier 1 subjects** require candidates to analyse information in a range of situations, develop solutions to problems and communicate solutions to others

**Tier 2 subjects** require candidates to apply their knowledge and skills to provide specialist advice and functions

**Tier 3 subjects** require candidates to use advanced cognitive, technical and communication skills to analyse, generate and communicate solutions to complex problems.

### Graduate Certificate in Applied Tax Advisory

The Graduate Certificate will be awarded after the successful completion of three compulsory core subjects and one elective subject (no substitutions of subjects will be allowed).



The three compulsory core subjects are:

- ATL001 CTA1 Foundations (Tier 1)
- ATL003 CTA2A Advanced (Tier 2)
- ATL004 CTA2B Advanced (Tier 2)

and one elective subject (Tier 3) from:

- ATL007 Advanced Superannuation
- ATL008 Tax for Trusts: from an SME Perspective
- ATL009 Corporate Tax.

## Graduate Certificate in Applied Tax Law

The Graduate Certificate will be awarded after the successful completion of four compulsory core subjects (no substitutions of subjects will be allowed)

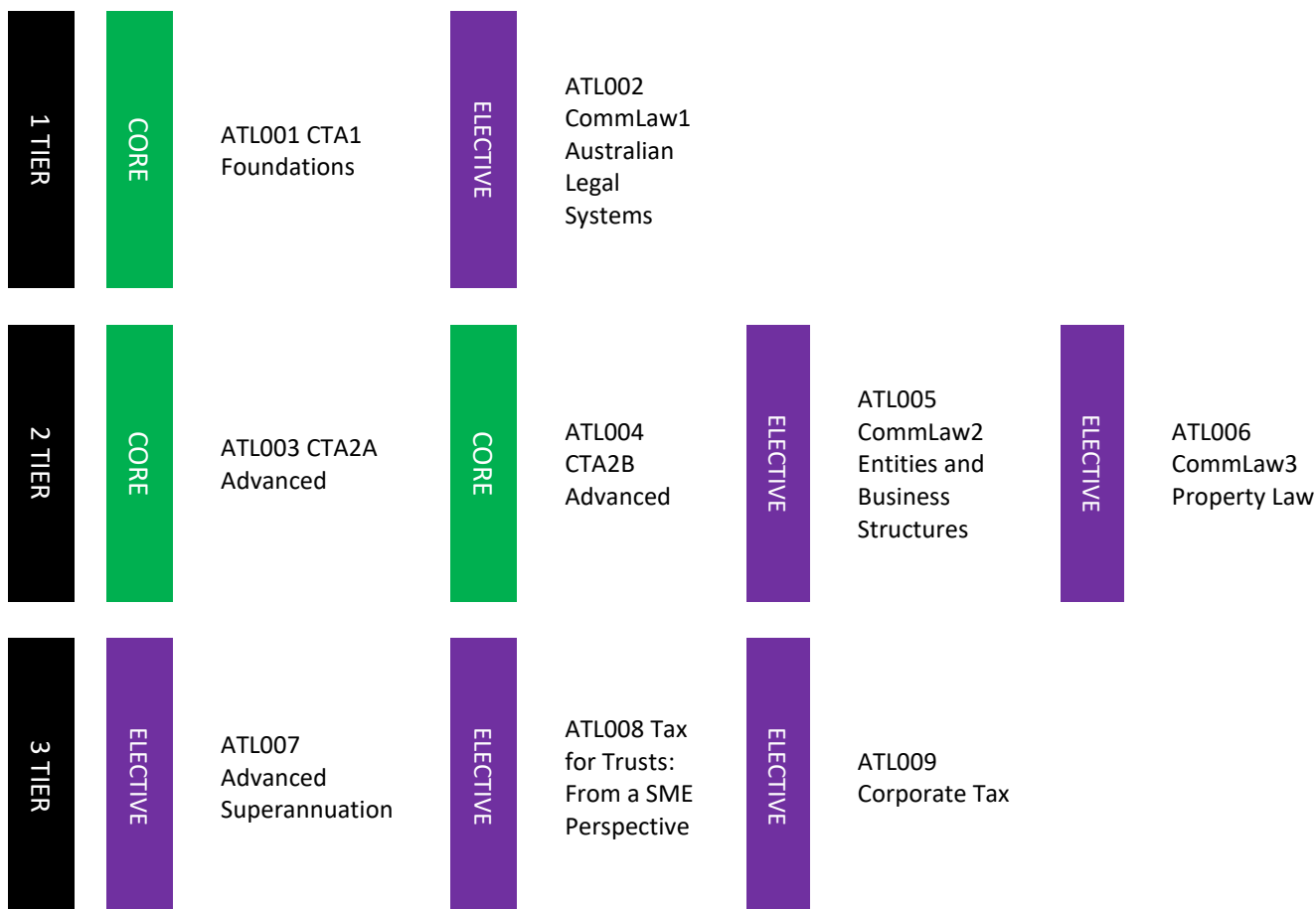
1 TIER	CORE	ATL001 CTA1 Foundations	CORE	ATL002 CommLaw1 Australian Legal Systems
2 TIER	CORE	ATL005 CommLaw2 Entities and Business Structures	CORE	ATL006 CommLaw3 Property Law

The four compulsory core subjects are:

- ATL001 CTA1 Foundations (Tier 1)
- ATL002 CommLaw1 Australian Legal Systems (Tier 1)
- ATL005 CommLaw2 Entities and Business Structures (Tier 2)
- ATL006 CommLaw3 Property Law (Tier 2)

## Graduate Diploma of Applied Tax Law

The Graduate Diploma will be awarded after the successful completion of six subjects: three compulsory core subjects and three electives.



The three compulsory core subjects are:

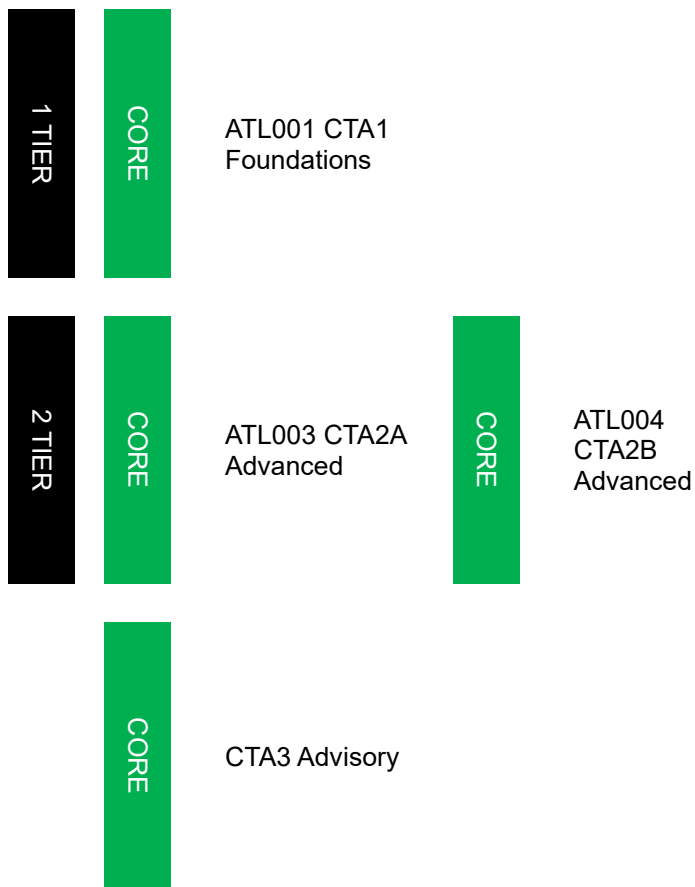
- ATL001 CTA1 Foundations (Tier 1)
- ATL003 CTA2A Advanced (Tier 2)
- ATL004 CTA2B Advanced (Tier 3)

Candidates must also complete three elective subjects from:

- ATL002 CommLaw1 Australian Legal Systems (Tier 1)
- ATL005 CommLaw2 Entities and Business Structures (Tier 2)
- ATL006 CommLaw3 Property Law (Tier 2)
- ATL007 Advanced Superannuation (Tier 3)
- ATL008 Tax for Trusts: from and SME Perspective (Tier 3)
- ATL009 Corporate Tax (Tier 3)

## Chartered Tax Adviser Program

The Chartered Tax Advisor Program will be finished after the successful completion of four compulsory core subjects (no substitutions of subjects will be allowed).

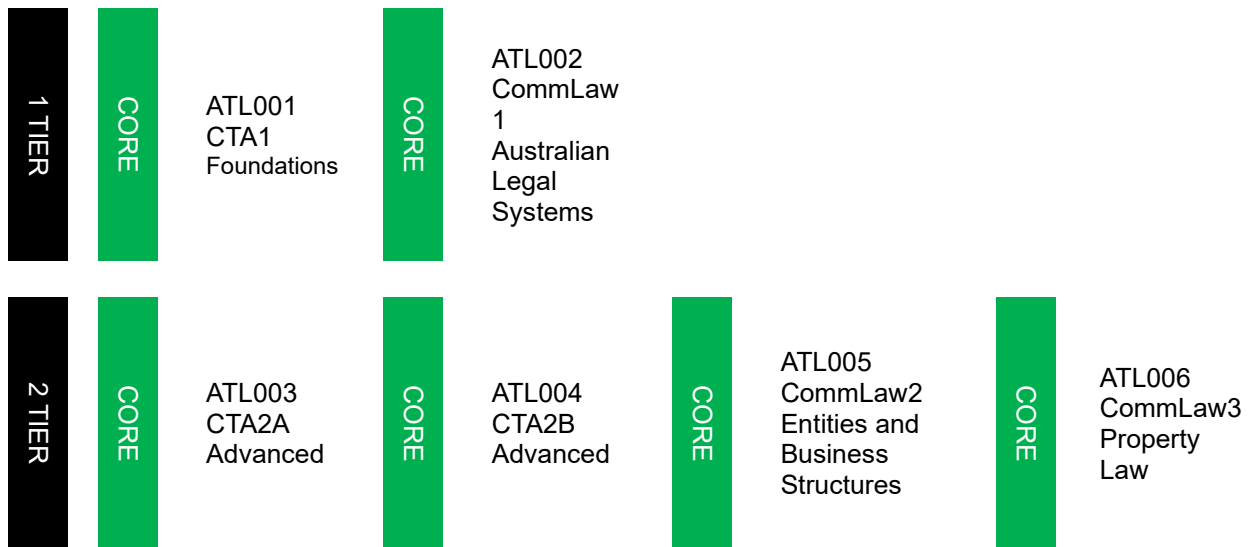


The four compulsory core subjects are:

- ATL001 CTA1 Foundations (Tier 1)
- ATL003 CTA2A Advanced (Tier 2)
- ATL004 CTA2B Advanced (Tier 2)
- CTA3 Advisory

## Tax Agent Program

The Tax Agent Program will be finished after the successful completion of six compulsory core subjects (no substitutions of subjects will be allowed).



The six compulsory core subjects are:

- ATL001 CTA1 Foundations (Tier 1)
- ATL003 CTA2A Advanced (Tier 2)
- ATL004 CTA2B Advanced (Tier 3)
- ATL002 CommLaw1 Australian Legal Systems (Tier 1)
- ATL005 CommLaw2 Entities and Business Structures (Tier 2)
- ATL006 CommLaw3 Property Law (Tier 2)

## Appendix B Subject Prerequisites

Refer to Schedule C of the Admissions Policy



# Code of Conduct Policy

## 1. Introduction, Purpose, Scope and Definitions

### 1.1 Introduction

Candidates and learners are required to engage with TTIHE following standards of conduct expected of candidates and learners.

### 1.2 Purpose

This policy defines standards of behaviour and conduct for all enrolled candidates or learners and also outlines acceptable conduct regarding the use of Artificial Intelligence (AI) tools and Generative Artificial Intelligence (GenAI) tools (hereafter collectively referred to as GenAI) by students, ensuring ethical practices, academic integrity, and compliance with institutional guidelines.

### 1.3 Scope

This policy applies to all candidates and learners enrolled in Award, Non-Award, stand-alone subjects or microcredential units and staff involved in the administration, teaching and support of candidates and learners.

### 1.3 Definitions

Term	Definition
Academic Integrity	“the expectation that teachers, students, researchers and all members of the academic community act with honesty, trust, fairness, respect and responsibility” (TEQSA What is academic integrity? Tertiary Education Quality and Standards Agency (teqsa.gov.au) 2020).
Artificial Intelligence (AI)	Any computer system or software that can perform tasks typically requiring human intelligence, such as natural language processing, problem-solving, and learning.
AI-generated material	Any academic work that has been created, edited, or enhanced using AI tools or systems.
Academic Misconduct	Behaviour that contravenes academic integrity. Academic misconduct includes, but is not limited to plagiarism, collusion, cheating, copying and contract cheating.
Award Program	A course of study that has been accredited by TEQSA.
Candidate	Refers to an individual that is currently or was formerly enrolled in the following: a. Award Program b. Non-Award Program c. Single Subject
Generative Artificial Intelligence (GenAI)	Technologies capable of generating human-like text, suggesting and performing complex analyses, producing videos, animations, live

Term	Definition
	translations and generating digital avatars, code or other content based on input data (e.g. ChatGPT, CoPilot etc.)
Learner	Means an individual who is currently, or was formerly, registered in a microcredential course that leads to, or forms part of, a digital badge.
Microcredential	A certification of assessed learning or competency, with a minimum volume of learning of one hour and less than a formal qualification, that is additional, alternate, complementary to or a component part of a formal qualification.
Microcredential units	Are: a) Outcome-based b) Responsive to industry-need c) Tailored to support lifelong learning d) Transparent and accessible.
Non-Academic Misconduct	Any behaviour that adversely affects the learning of others or the TTIHE's educational objectives or that violates civil or criminal statutes and that does not relate to academic misconduct.
Non-Award Program	A program of study that has not been accredited by TEQSA but is recognized by external bodies.
Subject	A separate unit of study. A combination of subjects make up a program.

## 2. Principles

TTIHE expects that all candidates, learners and staff will be professional and have respect for others. Candidates and learners must not behave in a manner that may be considered inappropriate or disruptive and must comply with all TTIHE policies and procedures.

TTIHE expects that all candidates and learners will:

- Attend and participate in the subjects during the online sessions.
- Comply with all reasonable directions provided by TTIHE's staff.
- Conduct themselves in a polite and safe manner.
- Report any discriminatory behaviour, harassment or bullying to TTIHE. Refer to the Grievance policy and procedure.
- Follow TTIHE's policies and procedures.

Candidates or Learners who comply with the above will be:

- Treated respectfully and fairly.
- Treated fairly with regards to TTIHE's policies and procedures.
- Learn in an environment free of discrimination and harassment.
- Continue their education in a safe and supportive environment so they can achieve their full potential.

From a GenAI use perspective, candidates may use GenAI tools responsibly for:

- Grammar and spelling checks* (but not in summative assessments);
- Assisting in research* while ensuring proper citation and originality. Candidates are required to keep records of GenAI use (e.g. prompts and outputs) for three months after the close of a study period (end of results week) and provide this evidence if requested by the TTIHE.

- c) *Enhancing learning* by utilizing AI-generated material while maintaining critical thinking.
- d) *Brainstorming ideas* or improving writing, provided GenAI does not replace independent effort.

However, candidates **must not** use GenAI in ways that violate academic integrity, including:

- a) Using GenAI when the assessment instructions prohibit it (such as for summative assessments at TTIHE) or the assessment requires original, independent work;
- b) Relying on GenAI for *exam or assessment assistance*, including unauthorized assistance.
- c) Submitting GenAI-generated material as one's own without proper acknowledgement (eg. plagiarizing or fabricating sources using GenAI);
- d) Using GenAI to bypass learning processes (e.g. auto-generating responses for assignments/quizzes).
- e) Automating responses in discussion-based assessments;
- f) Uploading any TTIHE content (e.g. slides, unit outlines and content) into GenAI to create summaries etc. – you are only allowed to upload content to GenAI software if you own the intellectual property.
- g) Inputting copyrighted or confidential or personal data into GenAI systems that lack appropriate security measures.

Refer also to the Academic Integrity and Assessment Policies for more information on the use of GenAI.

### 3. Non-Academic Misconduct

Non-Academic Misconduct can include but is not limited to:

- a. Candidates or learners creating a disruption to the learning environment.
- b. Creating an atmosphere where other candidates, learners or online facilitators feel uncomfortable, scared, threatened or intimidated.
- c. Contradicting TTIHE policies and procedures.
- d. Damaging or destroying TTIHE's property.

### 4. Procedures for dealing with non-academic misconduct

The EGM or AD will try and resolve the complaint informally and immediately by asking the candidate or learner to cease the inappropriate or disruptive behaviour. If the inappropriate behaviour or disruption does not cease, access from the LMS is removed (ensuring no unreasonable academic prejudice to the candidate or learner) whilst the complaint is investigated further. For further details on this process, please refer to the Non-Academic Misconduct Procedure.

Examples of misconduct for which there is a specific procedure (and as such do not fall within scope of this policy) are as follows:

- a. Any academic issues managed under the Academic Integrity Policy.
- b. Any sexually based assault and harassment claims managed under the Sexual Misconduct Policy.

### 5. Responsibilities

All persons involved in a case of non-academic misconduct, are expected to treat others with respect and courtesy at all times.

### 6. Record Keeping

TTIHE will keep appropriate and confidential records for all non-academic misconduct cases that go through a formal process as per the Non-Academic Misconduct Procedures document.

## **7. Confidentiality**

The privacy and confidentiality of persons involved in a non-academic misconduct case will be respected to the extent that it is practical and appropriate to do so, subject to legal and regulatory requirements. TTIHE will only share information with people who are involved in the case as well as persons to whom it is necessary to disclose the information to enable appropriate assessment and resolution of the matter.

Any personal information disclosed during a non-academic misconduct matter will be managed in accordance with TTIHE's privacy notice.

## **8. Support – During the Non-Academic Misconduct Process**

Candidates or learners who are part of a non-academic misconduct case can access support from the Employee Assistance Program (EAP) services. Please refer to the Candidate at Risk Policy.

# Diversity, Equity, and Inclusion Policy

## 1. Introduction, Purpose, Scope and Definitions

### 1.1 Introduction

The Tax Institute Higher Education (TTIHE) is committed to providing a safe, respectful, and inclusive environment for our employees, academic contributors, candidates and learners. TTIHE expects that our community will value and embrace diversity.

This Policy outlines TTIHE's approach and guiding principles to ensuring a workplace and learning environment that is inclusive, equitable and embraces diversity.

### 1.2 Purpose

The purpose of this Policy is to recognise the importance of providing a diverse, inclusive and equitable working and learning environment to employees, academic contributors, candidates, learners and members of TTIHE's community.

This policy also establishes guidelines for the ethical and equitable use of Artificial Intelligence (AI) tools and Generative Artificial Intelligence (GenAI) tools (hereafter collectively referred to as GenAI) in academic, professional, and institutional settings. It ensures GenAI technologies support diversity, mitigate bias, and foster inclusion for all individuals, regardless of background or identity.

### 1.3 Scope

This Policy applies to all of TTIHE's full and part-time employees, including contractors and academic contributors, as well as its current and prospective candidates/learners and Board members, and other stakeholders. Its principles are to be applied by TTIHE's staff/academic contributors, Boards, Committees and Sub-Committees.

TTIHE seeks the support and engagement of all members of its community in this important area.

### 1.4 Definitions

Term	Definition
Artificial Intelligence (AI)	Any computer system or software that can perform tasks typically requiring human intelligence, such as natural language processing, problem-solving, and learning.
AI-generated material	Any academic work that has been created, edited, or enhanced using AI tools or systems.
Disability	As outlined in the "Disability Discrimination Act 1992", or as defined by the Disability Services Act of Australia 1988, disability is defined as: a. total or partial loss of the person's bodily or mental functions; b. total or partial loss of a part of the body; c. the presence in the body of organisms causing disease or illness; d. the presence in the body of organisms capable of causing disease or illness; e. the malfunction, malformation or disfigurement of a part of the person's body; f. a disorder or malfunction that results in the person learning differently from a person without the disorder or malfunction;

Term	Definition
	g. a disorder, illness or disease that affects a person's thought processes, perception of reality, emotions or judgment or that results in disturbed behaviour.
Diversity	The practice or quality of including or involving people from a range of different social and ethnic backgrounds, and of different genders and sexual orientations.
Equity	The practice or quality of being fair and impartial
Generative Artificial Intelligence (GenAI)	Technologies capable of generating human-like text, suggesting and performing complex analyses, producing videos, animations, live translations and generating digital avatars, code or other content based on input data (e.g. ChatGPT, CoPilot etc.)
Inclusion	The practice or policy of providing equal access to opportunities and resources for people who might otherwise be excluded or marginalised, such as those who have physical or mental disabilities and members of other minority groups.
Learner	Means an individual who is currently, or was formerly, registered in a microcredential unit that leads to, or forms part of, a digital badge.
Microcredential	Are a certification of assessed learning or competency, with a minimum volume of learning of one hour and less than a formal qualification, that is additional, alternate, complementary to or a component part of a formal qualification.
Microcredential units	Are: a) Outcome-based b) Responsive to industry-need c) Tailored to support lifelong learning d) Transparent and accessible.
Reasonable Adjustment	Measures taken by TTIHE to provide a learning environment in which all candidates and learners have equal opportunity to succeed in their studies: Reasonable adjustments can be made if a candidate is affected by: ongoing illness or difficulty; <ul style="list-style-type: none"> <li>• a physical, sensory or learning disability;</li> <li>• a medical or mental health condition; or,</li> <li>• other ongoing non-medical adversities</li> </ul>

## 2. Principles

All members of our community are entitled to:

- A working and learning environment that is free from unlawful discrimination, harassment, vilification, bullying or other adverse and inappropriate behaviours
- Raise complaints in good faith under TTIHE's complaints procedure without fear of retaliation or victimisation
- Have equitable access to education for candidates or learners
- Have equitable access to conditions and benefits of employment for all staff
- Have equitable access to conditions and benefits for all stakeholders

We work towards:

- Creating an environment that values all forms of differences, whether visible or non-visible. This includes gender, nationality, ethnicity, religion, culture, language, sexual orientation, gender identity, disability, age and family status.
- Creating an environment where everyone feels a sense of inclusion and belonging.
- Eliminating bias in our hiring practices and promoting a diverse and inclusive workforce.
- Eliminating bias in all our decisions and promoting a diverse and inclusive learning experience.

We do:

- a. Value and encourage diversity of thought, perspective and background as contributing to the richness of the workplace and the learning environment.
- b. Encourage all members of our community to be advocates for diversity and inclusion.
- c. Treat all people fairly and with respect and provide recognition and reward based on merit.
- d. Make reasonable adjustments where required to accommodate differences, including to improve access to under-represented groups.
- e. Take breaches of this policy very seriously and will respond quickly to any complaints made under the TTIHE complaints procedure.

## **2.1 Aboriginal and Torres Strait Islander Members**

- a. TTIHE respects and acknowledges the traditional owners of the land on which TTIHE is located.
- b. TTIHE respects and acknowledges the traditional and continuing spiritual relationship, cultural heritage practices and beliefs.
- c. TTIHE respects and protects the rights of its Aboriginal and Torres Strait Islander members of our community.
- d. TTIHE promotes a fair and inclusive educational and work environment for Aboriginal and Torres Strait Islander members of our community.

## **2.2 Individuals with disabilities and/or medical conditions**

TTIHE is committed to creating an environment which promotes dignity and respect and acknowledges the right to privacy and confidentiality.

TTIHE promotes an awareness of the needs and rights of people with disabilities, psychosocial or other demonstrable factors that may impact on their health, safety or wellbeing.

Employees, candidates and stakeholders with disabilities or other needs are afforded access to an equitable learning environment and practical support to participate fully in the activities of TTIHE.

Individuals who require an adjustment(s) as a result of their disability and/or medical conditions, or other needs, can inform TTIHE in writing to allow adjustments to be provided.

Confidentiality and information relating to individuals with disabilities and/or medical conditions will be protected, and access is only given to TTIHE staff where needed. All documentary evidence of disability and/or medical conditions will be retained in a confidential file system and on a candidate's file as required. Further information can be found in our Privacy Policy.

## **3. Policy Implementation**

TTIHE will promote diversity, equity and inclusion by:

- a. Taking all reasonable steps to ensure that the working and learning environment is free from unlawful discrimination, harassment, vilification, victimisation, bullying or other adverse and inappropriate behaviours.
- b. Implementing inclusive policies, and practices in all its activities and services to take account of the needs of the diverse community.
- c. Developing and implementing reasonable adjustments to enhance opportunities for access, participation, retention and success of all candidates and learners, including from underrepresented groups.
- d. Developing and implementing reasonable adjustments to enhance opportunities for access and outcomes for all members.

- e. Facilitating special consideration of Aboriginal and Torres Strait Islander (ATSI) peoples' recruitment, admission, participation, and completion by the Academic Board.
- f. Monitoring and reporting on TTIHE's equal employment and diversity performance against identified priorities and legislative requirements. This will include monitoring and working to improve educational outcomes for different identified equity groups.
- g. Implementing training and awareness raising strategies to ensure that all individuals know their rights and responsibilities.
- h. Providing an effective procedure for handling complaints based on the principles of natural justice.
- i. Ensuring that all stakeholders are made aware of this policy and that it is easily accessible.
- j. Conduct regular training with our team members to ensure they are aware of this policy and that the guiding principles in the policy are implemented in practice.
- k. Advising members of our community where they can seek assistance via policies and information, included in the Candidate Handbook.

To prevent discrimination and bias in AI-generated content and promote equitable adoption:

- a. Academic contributors and TTIHE staff must critically assess AI-generated material used by them to ensure equity and fairness.
- b. Candidates and learners should be aware of GenAI limitations when interacting with AI-generated outputs – see the Academic Integrity Policy and Academic Integrity Module for more details in this regard.

GenAI should not be used for any purpose that violates principles of fairness, transparency, or inclusivity.

## **4. Complaints and Reporting**

### **4.1 Complaints**

Individuals who believe they have been treated unfairly concerning access, diversity, equity or inclusion are encouraged to refer to the Grievance Policy.

### **4.2 Reporting Inconsistent Behaviour**

TTIHE encourages those who believe they have witnessed or been subject to behaviour that is inconsistent with this policy to take appropriate action:

- a. Where a person feels comfortable doing so, the first step may be to tell the person that their behaviour is inappropriate and ask them to stop
- b. Where a person does not feel comfortable raising the concern directly with the other person, assistance should be sought from the Human Resources team.

Where appropriate, an investigation will be conducted into complaints made and TTIHE will seek to resolve the issue. Where an investigation is necessary, this will be conducted in an efficient time frame and will respect appropriate levels of confidentiality.

Employees found to have engaged in conduct that contradicts this policy may be subject to disciplinary action, including termination of employment. Other measures may include, but are not limited to, mediation, counselling, and training.

### **4.3 Reporting Systemic Issues**

TTIHE aims to create an environment where stakeholders are encouraged to raise any aspects of our policies, procedures, or practices that they believe are inconsistent with this policy so that remedial actions can be undertaken to ensure consistency between this policy and other related policies, procedures and practices.



If an individual identifies aspects of our policies, procedures or practices that are inconsistent with this policy, they can raise them with the TTIHE's Executive General Manager who will review and action as required.

# Enrolment Policy

## 1. Introduction, Purpose, Scope, and Definitions

### 1.1 Introduction

This policy outlines the requirements for subject and program enrolment at The Tax Institute Higher Education (TTIHE).

### 1.2 Purpose

This policy is to ensure that the enrolment of candidates at TTIHE is conducted consistently and fairly.

### 1.3 Scope

This policy applies to all candidates enrolling or re-enrolling in all programs and subjects offered by TTIHE and all staff involved in the enrolment of candidates.

### 1.4 Definitions

Term	Definition
Award Program	A program of study that has been accredited by TEQSA.
Commencement date	Date that the subject commences.
Census date	A set date after subject commencement date. This is the last date candidates can withdraw from a subject and receive a partial refund.
Distance Mode	Distance mode is delivered online through the Learning Management System for the full Study Period. Candidates have access to all study materials.
Intensive Mode	Intensive mode is delivered online through the Learning Management System over a reduced period to the Distance Mode. Candidates have access to all study materials.
Non-Award Program	A program of study that has not been accredited by TEQSA.
Online delivery	All subjects are delivered online where learning and teaching is done via computer interaction.
Prerequisite requirements	Prior knowledge required at time of subject enrolment. Includes inter alia: TTIHE's Subject(s) and business experience requirements (eg. at twelve (12) months of business experience in either tax, law, accounting or a combination thereof or twelve (12) months of relevant business experience).
Study Period	The teaching period in which subjects are delivered.
Subject Convenor	An expert that candidates can contact via email to ask technical questions.

## 2. Principles

Candidates are responsible for ensuring they are correctly enrolled each Study Period in subjects that are part of their program or as a standalone subject.

All other enrolment conditions, including the payment of fees, completion of the re-enrolment form for third time subject enrolments, must be met by the date(s) specified.

### **3. General Requirements for Enrolment for Commencing and Continuing Candidates**

All commencing and continuing candidates are considered enrolled after satisfying the following:

- a. agreement of the Terms and Conditions at the time of enrolment.
- b. payment of subject fees.
- c. completion of any compulsory data collection by Award candidates (including a Unique Student Identifier).
- d. continuing candidates have not previously been suspended or expelled from TTIHE for misconduct.

## **4. Enrolment Requirements**

### **4.1 Enrolment into Subjects**

Candidates must meet the academic and business experience requirements as specified in the Admissions Policy for the subject they are enrolling into.

### **4.2 Enrolment into Programs**

Candidates must meet the admission requirements as specified in the Admissions Policy for the program they are enrolling into.

### **4.3 Late Enrolment**

Enrolments may be accepted up to one week after the Study Period commences. If an enrolment is classified as a late enrolment, and/or a candidate transfers their enrolment to another subject after the commencement date, no assessment extensions or special consideration will be granted as a result of delayed access to materials. A late enrolment fee may be charged if candidates enrol after the commencement date. This fee is listed in the Schedule of fees.

### **4.4 Repeated Subject Enrolment**

If a candidate has failed a subject for a second time (or more) and wishes to re-enrol into it for the third time (or more), they must seek approval from the Academic Board, who delegates this role to the Academic Director. The Academic Director is required to report on these re-enrolments to the Academic Board and the Academic Board meetings. Candidates will need to complete a re-enrolment form at least two weeks prior to the commencement of the Study Period they are enrolling into.

### **4.5 Enrolment in more than one subject**

Candidates normally only enrol in one subject. However, while it is not recommended by TTIHE due to the study load, candidates may enrol in up to two subjects if they meet the prerequisite requirements for both.

## **4.6 Reenrolment after suspension or exclusion**

If a candidate has been suspended or excluded for misconduct, they can apply to re-enrol after their specified exclusion period is completed by submitting a statement seeking readmission. The application will be presented to the Academic Board for approval.

## **4.7 Transfer to another program**

Candidates can transfer their enrolment to another program as long as they meet the admission requirements for the new program.

## **4.8 Transfer to another subject**

Candidates can transfer their enrolment to another subject in the same study period at any time up to Census Date as long as they meet the entry requirements of the subject they wish to enrol in. No assessment extensions or special consideration will be granted as a result of delayed access to materials. Candidates who transfer to another subject are considered as Late Enrolment and have already acknowledged the conditions of a Late Enrolment in the Terms and Conditions as part of the enrolment process.

Candidates transferring to another subject before and after commencement will be required to pay any difference in enrolment fees. A transfer fee applies for transfers after commencement and before the census – see the Schedule of Fees.

Where the original enrolment fee is higher than the enrolment fee for the new enrolment, the difference in fees will be refunded or offset against the transfer fee.

To transfer to another subject, complete an Application for Transfer Form.

# **5. Delivery Modes**

TTIHE's subjects are delivered in two study modes – Distance and Intensive. Study materials, type and frequency of teaching events and assessments are different in each delivery mode, and each is designed to align with the candidate's learning needs and preferences. Candidates should carefully consider the assessment requirements when deciding which delivery mode is suitable for their enrolment. Candidates are required to complete all assessment components in the same Study Period regardless of the study mode. All modes of study are supported by a Subject Convenor who can be contacted by email.

## **5.1 Award Subjects Delivery Modes**

### **5.1.1 Distance mode**

Distance mode is delivered online through the Learning Management System for the full Study Period. It is supported by written materials, microlearning webinars, and for some subjects by live sessions and live online Q&A/chats.

### **5.1.2 Intensive mode**

Intensive mode is delivered online through the Learning Management System over a reduced period (see the current schedule for the date and duration of the next Intensive mode subjects). Intensive mode is supported by written materials and microlearning webinars.

## **5.2 Non-Award Subjects (CTA3 Advisory) Delivery Modes**

### **5.2.1 Distance mode**

Distance mode is delivered online through the Learning Management System. It is supported by written materials and candidates are required to attend live case study group discussions conducted online where provided. Recordings of the online sessions are also provided.

### **5.2.2 Intensive mode**

Intensive mode is delivered online through the Learning Management System over a reduced period. It is supported by written materials and recordings of any online sessions. In respect of the CTA3 Advisory Intensive mode, candidates are required to attend the online Practice Case Study group discussions sessions. All live sessions in the Intensive Mode are held within one or two weeks.

## **6. Withdrawal and Deferral**

Candidates in the Distance or Intensive mode may apply for a Subject Withdrawal at any time up until the close of business on the Friday of the week before the final exam week and their enrolment has been approved by completing a Subject Withdrawal Form.

Upon receipt of a completed Subject Withdrawal Form, any applicable refund will be processed and access to e-learning resources will be disabled by TTIHE. All refund payments will be made in Australian dollars to the person or entity that paid the subject fees.

### **6.1.1 Prior to commencement for Distance and Intensive mode**

Withdrawal applications received prior to the subject commencement date are eligible for a refund of the enrolment fee less a 5% administration charge. The enrolment is not recorded on the candidate's academic record.

### **6.1.2 After Commencement and Prior to the Census date – Distance mode**

Withdrawal applications received on or after the subject commencement date and up to the census date are eligible for a refund of 80% of the enrolment fee. The enrolment is not recorded on the candidate's academic record. No refunds are available for the Intensive Mode.

### **6.1.3 After the census – Distance mode**

Candidates are ineligible for a refund when a withdrawal application is received after census date and will receive a grade of Cancelled or Withdrawn for the subject.

### **6.1.4 Intensive mode**

Candidates are only eligible for a refund if they withdraw before the commencement of their Intensive mode study period.

### **6.1.5 TASA 2009 and The Code of Professional Conduct Course**

Withdrawal requests submitted within one week of the candidate being set up on the Learning Management System are eligible for an 80% refund. Requests received after this one-week period are not eligible for a refund.

### **6.1.6 GSTBAS Agent Exam**

Candidates who do not pass on their first attempt may resit the exam once only by paying a resit fee, provided the resit occurs within the original twelve-month access period.

Withdrawal requests submitted within one week of the candidate being set up on the Learning Management System are eligible for an 80% refund. Requests received after this one-week period are not eligible for a refund.

### **6.1.7 Microcredentials**

Learners have access to the microcredential(s) for twelve months (or as contractually agreed otherwise) after being enrolled into the Learning Management System. Learners must achieve 75% in the assessment quiz to be successful. Learners will achieve a “digital” badge upon successful completion. Withdrawal requests are not eligible for a refund.

## **6.2 Deferral**

Deferral allows a candidate to discontinue their enrolment without academic penalty and enrol in the same subject in a later Study Period.

TTIHE offers two types of deferrals: subject deferral and late deferral, to provide candidates with suitable options to change their enrolment in different circumstances.

The general conditions in this section apply to both types of deferrals. For more specific details on late deferral, refer to the Assessment policy as it applies to candidates' preparation for an assessment that has been adversely affected by illness or another serious event beyond their control (that became apparent during the two weeks before the final assessment) and the candidate chooses not to attend the final assessment.

### **6.2.1 General Conditions:**

- a. Learning materials - Updated learning materials will be provided on commencement of the new enrolment. TTIHE does not provide guidance on changes to subject notes.
- b. Assessments - Candidates must complete all assessment tasks in the subsequent enrolment, including Module Quizzes and Practice Case Study Solutions (CTA3 only). Candidates are not permitted to carry forward the result of any completed assessment component to the deferred enrolment.
- c. Withdrawal from a deferred enrolment – If subject deferral or late deferral is granted and the candidate subsequently elects not to undertake the deferred enrolment, withdrawal from the deferred enrolment is permitted. The conditions for subject withdrawal at 6.1 above apply to the deferred enrolment, excluding a refund of subject fees. Deferral fees are not refundable under any circumstances.

### **6.2.2 Deferral conditions and fees**

#### **6.2.2.1 Subject deferral conditions and fees**

Subject deferral is available to candidates where the application is lodged after the census date and up until the close of business on the Friday of the week before the final exam week. Where these criteria are satisfied, no other conditions apply.

A maximum of one subject deferral per enrolment is allowed. The deferred enrolment must be commenced in one of the two subsequent study periods, e.g. an enrolment deferred in Study Period 1 must be commenced no later than Study Period 3 of the same year.

Candidates who wish to vary their enrolment before the census should transfer or withdraw their enrolment. A fee applies for subject deferral – see the Schedule of Fees. To defer an enrolment, candidates must submit the Subject Deferral Form.

Candidates who defer their enrolment by paying the required fee and then withdraw from the subject in the next study period will not be eligible to receive a refund (this includes before and after commencement of the study period they are enrolled into).

#### **6.2.2.2 Late deferral conditions and fees**

TTIHE may grant late deferral where a candidate's preparation for an assessment has been adversely affected by illness or another serious event beyond their control and the

# Grievance Policy

## 1. Introduction, Purpose, Scope, and Definitions

### 1.1 Introduction

This policy outlines how The Tax Institute Higher Education (TTIHE) will deal with grievances made by an applicant or candidate.

### 1.2 Purpose

TTIHE recognises that effective grievance processes provide opportunity for continuous improvement across all its functions. TTIHE aims to make applicants, candidates or learners feel comfortable submitting a grievance and confident that their issues will be dealt with respectfully, fairly and without any adverse repercussions.

### 1.3 Scope

This policy applies to applicants, candidates or learners in relation to any non-academic matters and includes resolving non-academic disputes involving Artificial Intelligence (AI) or Generative AI (hereafter collectively referred to as GenAI) assisted learning, assessment, research, and administrative practices.

### 1.4 Definitions

Term	Definition
Aggrieved Party	A candidate or learner who has been negatively impacted by a decision makers action.
Applicant	A person who lodges a grievance who is not a candidate or learner.
Artificial Intelligence (AI)	Any computer system or software that can perform tasks typically requiring human intelligence, such as natural language processing, problem-solving, and learning.
Award Program	A program of study that has been accredited by TEQSA.
Candidates	Refers to an individual who is applying for or is currently, or was formerly, enrolled in the following: a. Award Program b. Non-Award Program c. Single Subject (Standalone enrolment)
Complaint	Is an expression or dissatisfaction about TTIHE. It may be about TTIHE's staff, services, activities, processes or actions and is accompanied by a request for a specific resolution or response. Where no resolution or response is sought, the complaint will be treated as feedback.
Decision Maker	The person who made the decision that has negatively impacted the aggrieved party.
Generative Artificial Intelligence (GenAI)	Technologies capable of generating human-like text, suggesting and performing complex analyses, producing videos, animations, live

Term	Definition
	translations and generating digital avatars, code or other content based on input data (e.g. ChatGPT, CoPilot etc.)
Grievance	A grievance includes, but is not limited to, a complaint brought about by applicants, candidates or learners due to claims of racial or sexual harassment; or discrimination on the grounds of disability, race, religious belief, political viewpoint, sex, marital status, transgender or pregnancy.
Independent third party	Is a person who can provide support or professional advice to the person who has made a grievance.
Learner	An individual who is applying for or is currently, or was formerly, registered in a microcredential course that leads to, or forms part of, a digital badge.
Microcredential	Is a certification of assessed learning or competency, with a minimum volume of learning of one hour and less than a formal qualification, that is additional, alternate, complimentary to or a component part of a formal qualification.
Microcredential Courses	Are <ul style="list-style-type: none"> <li>a. Outcome-based</li> <li>b. Responsive to industry needs</li> <li>c. Tailored to support lifelong learning</li> <li>d. Transparent and accessible</li> </ul>
Non-Award Program	A course of study that has not been accredited by TEQSA but is recognised by external bodies.

## 2. Principles

TTIHE strives to:

- a. Manage grievances in a fair, transparent and timely manner;
- b. Have in place clear and effective processes for the resolution of grievances; and
- c. Take reasonable steps to ensure that persons are not negatively treated because they make a grievance.

Grievances within the scope of this Policy will be assessed according to the Grievance Management Procedure.

A grievance may arise with regard to any non-academic aspect of TTTIHE's operations, including operations provided by other entities on behalf of TTIHE. Grievances can only exist in relation to these matters if it is claimed that the relevant policies or procedures have themselves not been properly followed and applied: they cannot be made against the policy or procedure.

Candidates who have a grievance are encouraged to try to resolve their issues directly with the other party/ies. If this is unsuccessful or if the aggrieved party is unwilling or unable to approach the other party/ies, a written grievance should be lodged. A grievance may be lodged without fear of reprisal.

## 3. Alternate Grievance Management Process



A grievance may not be lodged where the subject matter is eligible for determination under another TTIHE Policy or where a specific matter has already been considered and a decision made.

Examples of grievances for which there is a specific process (and as such do not fall within scope of this Policy) are as follows:

- a. Grievances concerning student academic issues are managed under the Academic Integrity Policy and the Candidate Code of Conduct.
- b. Grievances concerning sexually based assault and harassment are managed under the Sexual Misconduct Policy.

## **4. Responsibilities**

All persons involved in a grievance, including the person causing the grievance, the person who is subject to a grievance and TTIHE staff members handling the grievance are expected to treat others with respect and courtesy at all times.

A person making a grievance must comply with the applicable Grievance Management Procedure discussed in section 7 below.

## **5. Record Keeping**

TTIHE will keep appropriate and confidential records for all grievances that go through a formal process as per the Grievance Management Procedure.

A person making a grievance will not be provided with any internal documentation developed by TTIHE during the grievance process, including the investigation or appeal reports.

## **6. Confidentiality**

The privacy and confidentiality of persons involved in a formal grievance process will be respected to the extent that it is practical and appropriate to do so, subject to legal and regulatory requirements. TTIHE will only share grievance information with people who are involved in the process as well as persons to whom it is necessary to disclose the information to enable appropriate assessment and resolution of the matter.

Any personal information disclosed during a grievance process will be managed in accordance with TTIHE's privacy notice.

Any person making a grievance and any person subject to the grievance must keep information about the grievance and associated processes confidential, including any correspondence and outcomes.

## **7. Complaint/Grievance Procedure**

### **7.1 Lodging a grievance**

If the candidate or learner believes they are aggrieved they must write to the Executive General Manager (EGM) at [complaintsresolution@taxinstitute.com.au](mailto:complaintsresolution@taxinstitute.com.au) or if the grievance concerns the Executive General Manager, a candidate or learner must write to [educationcomplaints@taxinstitute.com.au](mailto:educationcomplaints@taxinstitute.com.au) providing all relevant details, including why they feel they have been unfairly dealt with or discriminated against. This notification initiates TTIHE's Grievance Management Procedure. A grievance must be lodged within 12 months from the date of the event giving rise to the grievance occurred.

## **7.2 Independent representation**

TTIHE's Grievance Policy allows the applicant to be supported by an appropriate independent third party and, if its internal processes fail to resolve the grievance to the satisfaction of the learner or candidate, for the learner or candidate to seek independent external review.

## **7.3 Grievance Procedure**

The process for hearing the grievance will:

- a. provide an opportunity to be heard
- b. be free from bias
- c. be expedient.

The investigation process will be initiated when a grievance is received, or otherwise brought to the attention of the EGM of TTIHE.

## **7.4 Support – During the Grievance Process**

Candidates who have submitted a grievance can access support from our Employee Assistance Program (EAP) services throughout the appeals process. Please refer to the Candidate at Risk Policy.

## **7.5 Mediation of grievances**

TTIHE may, at its discretion, seek to have the issues of substance in a grievance resolved via mediation. Mediation is a consent-based dispute resolution process that may be used where all involved parties give their consent.

Mediation is not part of the formal Grievance Management Procedure. However, this procedure can be suspended while the parties attempt to resolve the grievance using mediation. If mediation is not successful, the Grievance Management Procedure will resume.

In a mediation, an independent mediator helps the parties in dispute to attempt to reach an agreement. Any agreement comes from those in dispute, not from the mediator. The mediator is not there to judge, to say one person is right and the other wrong, or to tell those involved in the mediation what they should do. The mediator oversees the process of seeking to resolve the problem but not the outcome.

The outcome of a mediation is not binding on either party, but any actions agreed at the mediation may form part of a subsequent formal agreement.

If the parties agree to mediation, TTIHE will retain an external mediation provider. Mediators will work individually or in pairs as co-mediators. Mediation can be used:

- a. at any stage in the conflict, as long as any ongoing formal procedures are suspended.
- c. to rebuild relationships after a formal grievance has been resolved.
- d. to address the issues of substance in a grievance.

## **8. External review of appeals and grievances**

Where the Appeal Procedure or Grievance Procedure do not resolve an appeal or grievance to the satisfaction of the candidate or learner, or if the candidate or learner is dissatisfied with the internal process, the candidate or learner may seek a review by an independent third party at any stage of the Appeal Procedure or Grievance Procedure.

If an appeal or grievance is the subject of formal external enquiry or legal action, the timelines indicated in the relevant procedure will be suspended until the external review is completed.

External review may be initiated by the candidate or learner by:

- a. seeking assistance from a relevant external body
- b. consulting with a solicitor about legal remedies that may be available.

An external body may require the aggrieved person to have initiated one of TTIHE's Higher Education's internal dispute resolution processes before they will consider a grievance. Relevant external bodies include:

- a. the Ombudsman in each state
- b. the Tertiary Education Quality and Standards Agency (the body that accredits TTIHE's Award Programs)
- c. the Anti-Discrimination Board
- d. the Australian Human Rights Commission.

## **9. Costs and external reviews**

A candidate or learner lodging a grievance shall have access to the internal stages of this grievance procedure at no cost.

TTIHE is not liable to the candidate or learner in respect of any and all of the costs incurred by the candidate or learner in relation to the candidate or learner seeking an external review.

However, TTIHE may, at its sole and absolute discretion, seek from a candidate or learner who appeals, reimbursement for all reasonable costs, whether direct or indirect, incurred by TTIHE in dealing in any way with an external review of a grievance under this policy. TTIHE may issue enforcement and recovery proceedings against the candidate or learner under this clause in any court of competent jurisdiction at any time.

# Grievance Procedure

The Grievance Procedure will be initiated when a notice of the grievance is received by or brought to the attention of the Executive General Manager (EGM) of TTIHE.

## Step 1

A complaint or grievance brought to the attention of TTIHE is referred to the EGM. The EGM then forms the opinion, based on the allegations set out in the grievance and such other information as is available:

- a. whether the subject matter of the grievance is able to be determined under the Grievance Policy
- b. if yes, whether there are sufficient grounds to pursue further enquiries.

If the EGM is unable to form such an opinion, no further action will be taken.

This step may take up to 21 business days.

## Step 2

If the EGM forms the opinion that there are sufficient grounds to pursue further enquiries, then they must notify the aggrieved party and any person against whom a grievance has been lodged (the decision maker), in writing to this effect and advise them that they will be conducting an investigation.

In conducting their investigation, the EGM must:

- a. gather and assess all evidence reasonably available to them that is relevant to the issue raised in the grievance.
- b. give the decision maker the opportunity to rebut any allegations raised in the grievance via: an interview; Or providing a written statement providing relevant additional evidence, which may include a written statement from a third party or parties.

In conducting their investigation, the EGM may:

- a. require written statements tendered by or on behalf of the aggrieved party and/or the decision maker to be in the form of a statutory declaration and/or
- b. make such further enquiries and seek such relevant additional information as they consider reasonable.

The EGM must prepare a written report of their investigation setting out the evidence considered and recommend that:

- a. the grievance should be upheld.
- b. the grievance should be not upheld.

This step may take up to 30 business days.

## Step 3

After completing the investigation, the EGM presents the findings to the Academic Board for appropriate action. After consideration of the case, the Academic Board must either:

- a. uphold the grievance and:
- b. overturn the original decision; or,
- c. counsel the staff member who is the subject of the grievance; or,
- d. attend to the cause of the grievance if it is based on TTIHE's systems.
- e. where the decision maker is a member of The Tax Institute, consider whether the matter should be referred to the Professional Standards Committee as a complaint against a voting member
- f. not uphold the grievance.

The EGM must notify the aggrieved party and the decision maker (if any) of the Academic Board's decision as soon as possible after it has been made. A copy of the report prepared for the Academic Board must be provided to the aggrieved party and the decision maker.

This step may take up to 30 business days.

Where a grievance is raised against the EGM or the Academic Board, the grievance will first be heard by the HEPCO Pty Ltd Board.

The Grievance Procedure will be TTIHE's final internal action to resolve a grievance and the outcome cannot be appealed.

# Sexual Misconduct Policy

## 1. Introduction, Purpose, Scope and Definitions

### 1.1 Introduction

This Policy aims to foster a safe learning and working environment that is free from sexual harassment and sexual assault.

### 1.2 Purpose

This Policy defines and gives examples of behaviours and misconduct that constitute sexual harassment and confirms its commitment to confidentiality and respect for privacy for victims of sexual harassment and outlines its processes for dealing with cases of sexual misconduct.

### 1.3 Scope

This policy applies to all current candidates of The Tax Institute Higher Education's (TTIHE) structured education offerings including all online offerings as well as face to face ("Candidates"). This policy also applies to TTIHE's staff (including employees, consultants and temporary staff) ("Staff") to the extent that the Staff have interactions with Candidates during their course of their work for TTIHE, as well as Candidates and Staff who may be affected by sexual misconduct in connection with their participation in TTIHE's structured education offerings. Staff are reminded that their conduct more generally in relation to their work may also be covered by workplace policies and expectations, including under The Tax Institute's Respectful Workplace Policy.

For any emergency situations involving any Candidate or Staff please contact 000.

### 1.4 Definitions

Term	Definitions
Non-Award Program	A program of study that has not been accredited by TEQSA but is recognised by external bodies.
Sexual Harassment	Sexual harassment is a specific and serious form of harassment. It is unwelcome sexual behaviour, which could be expected to make a person feel offended, humiliated, or intimidated. Sexual harassment can be physical, spoken or written.
Sexual Assault	Sexual assault includes a range of behaviours, all of which are unacceptable and constitute a crime. Sexual assault occurs when a person is forced, coerced or tricked into sexual acts against their will or without their consent, including when they have withdrawn their consent. (TEQSA Good Practice Note: Preventing and responding to sexual assault and sexual harassment in the Australian higher education sector July 2020)
Structured Education Program	Award and Non-Award Programs

## 2. Principles

TTIHE is committed to providing a safe and respectful environment for Staff, and Candidates free from all forms of sexual misconduct and harassment. This includes in the physical environment, and due to the nature of the educational programs on offer from TTIHE in the online and digital environment.

All Candidates and Staff are required to treat others with dignity, courtesy, and respect.

By effectively implementing our *Sexual Misconduct Policy*, TTIHE will be committing to assisting Candidates and Staff to feel safe in their interactions with TTIHE and with each other. The safety and wellbeing of a Candidate or Staff Member disclosing or formally reporting sexual misconduct is the priority of TTIHE.

## 3. Rights and responsibilities

All Candidates are entitled to:

- a. have decisions made regarding their participation in TTIHE's structured education programs, based on merit and not affected by irrelevant personal characteristics such as gender identity, sexual orientation, intersex status;
- b. participate in TTIHE's structured education programs free from sexual misconduct; and
- c. the right to raise issues or to make an enquiry or complaint in a reasonable and respectful manner without being victimised.

All Candidates must:

- a. follow the standards of behaviour outlined in this policy;
- b. respect the confidentiality of the complaint resolution procedures, and to the extent possible, respect the confidentiality of all Staff and Candidates; and
- c. treat everyone they come into contact with through their participation in TTIHE's structured education programs including other Candidates and Staff, with dignity, courtesy, and respect.

All Staff must:

- a. follow the standards of behaviour outlined in this policy and any other workplace policies in place from time to time, including the Respectful Workplace policy;
- b. offer support to any person including Candidates or other Staff who may experience sexual misconduct, including providing information about how to make a complaint;
- c. model appropriate standards of behaviour;
- d. respect the confidentiality of the complaint resolution procedures and to the extent possible, respect the confidentiality of all Staff and Candidates; and
- e. treat everyone they come into contact with through their role with TTIHE with dignity, courtesy, and respect.

TTIHE must take steps to educate and make Candidates and Staff ware of their obligations under this policy and the law

- a. intervene quickly and appropriately when it becomes aware of inappropriate behaviour;
- b. seek to resolve issues and enforce appropriate behavioural standards in a timely and appropriate manner; and
- c. ensure that decisions relating to Candidates and Staff are based on merit.

## 4. Unacceptable Conduct

Sexual misconduct is unacceptable at TTIHE and is also unlawful, including under the following legislation:

- a. *Sex Discrimination Act 1984 (Cth)*
- b. *Anti-discrimination Act 1977 NSW*
- c. *Various State and Federal Criminal laws.*

Candidates found to have engaged in such conduct might be counselled, warned, or disciplined. Such discipline may include termination of their participation in TTIHE's structured education programs. For Staff, discipline may include termination of their employment or engagement with TTIHE.

Sexual misconduct is conduct of a sexual nature which is inappropriate. It includes, but is not limited to:

- a. sexual harassment which includes behaviour of a sexual nature towards another person or persons which is unwelcome, unreciprocated, and which, a reasonable person in the place of the recipient, would feel was inappropriate.
- b. discrimination on the grounds of a person's gender identity, sexual orientation, and/or intersex status; and
- c. other forms of sexual misconduct (as discussed below under heading 4.4).

Sexual misconduct may be engaged in by persons of any gender and directed towards persons of any gender. It can be directed towards persons who know each other well or are in an intimate relationship, or it can be directed towards total strangers.

## 4.1 Sexual harassment

Sexual harassment is a specific and serious form of harassment. It is unwelcome sexual behaviour, which could be expected to make a person feel offended, humiliated, or intimidated.

Sexual harassment can be physical, spoken or written. It can include:

- a. comments about a person's private life or the way they look;
- b. sexually suggestive behaviour, such as leering or staring;
- c. brushing up against someone, touching, fondling or hugging;
- d. sexually suggestive comments or jokes;
- e. displaying offensive screen savers, photos, calendars or objects;
- f. repeated unwanted requests to go out;
- g. requests for sex;
- h. sexually explicit posts on social networking sites;
- i. insults or taunts of a sexual nature;
- j. intrusive questions or statements about a person's private life;
- k. sending sexually explicit communications, including emails, social networking messages, comments and text messages;
- l. inappropriate advances on social networking sites;
- m. accessing sexually explicit internet sites; and
- n. behaviour that may also be an offence under criminal law, such as physical assault, indecent exposure, sexual assault, stalking or obscene communications.

Just because someone does not object to inappropriate behaviour at the time, it does not mean that they are consenting to the behaviour.

A single incident is enough to constitute sexual harassment – it does not have to be repeated.

TTIHE recognises that comments and behaviour that do not offend one person can offend another. This policy requires all Candidates and Staff to respect other people's limits.



## 4.2 Discrimination related to gender identity, sexual orientation, intersex status

Discrimination involves treating a person, or a group of persons, less favourable because they have a particular protected characteristic or attribute. This policy relates to discrimination on the basis of sexual characteristics including gender identity, sexual orientation, or intersex status.

Discrimination can be direct or indirect. Direct discrimination is treating someone less favourable because of a personal characteristic. Indirect discrimination occurs when a condition is sought to be imposed generally but has the *effect* of disadvantaging a person or group of people because of a personal characteristic they share.

Discrimination is unlawful and against TTIHE's policies and expectations in relation to its Staff and Candidates.

## 4.3 Other forms of sexual misconduct

As defined in this policy, sexual misconduct includes a wide variety of inappropriate and offensive behaviours including behaviour which is unlawful and may lead to criminal convictions.

Without limitation, this includes:

- a. sexual assault;
- b. indecent assault;
- c. acts of indecency;
- d. any conduct in relation to child sexual abuse;
- e. taking, recording, making, publishing, transmitting, or viewing sexually inappropriate material including photos, videos, screenshots, audio and other forms of messages or communications; and
- f. any other conduct of a sexual nature which is non-consensual, or offensive, or inappropriate and/or a crime under any Federal or State/Territory law in Australia.

Consent means that a person has freely chosen to engage in sexual related contact or conduct. Consent can be withdrawn at any time.

If a person has previously provided consent, you cannot assume that they have consented to further instances of sexual conduct.

It is important to be aware that threatening to engage in conduct listed above may also be sexual misconduct and a criminal offence.

Engaging in any sexual misconduct may not just be a breach of this policy but may also lead to criminal prosecution against all individuals involved in, or even aware of, such conduct.

## 4.4 Victimisation

Victimisation is against the law.

Victimisation is subjecting or threatening to subject someone to a detriment because they have asserted their rights under equal opportunity law, made a complaint, helped someone else make a complaint, or refused to do something because it would be discrimination, sexual harassment or victimisation.

It is also victimisation to threaten someone (such as a witness) who may be involved in investigating an equal opportunity concern or complaint.

Victimisation is a very serious breach of this policy and is likely (depending on the severity and circumstances) to result in formal discipline.

## 4.5 Confidentiality

It is important that any person involved in any concern or complaint arising under this policy feels safe to speak up and raise concerns. TTIHE requires that all Candidates, and Staff involved in any way with a concern or complaint raised under this policy maintains confidentiality in the matter, to the extent appropriate and communicated to them by TTIHE.

TTIHE will endeavour to keep the complaint and the details of any investigation as confidential as is reasonably possible, having regard to the rights of all involved in the investigation. However, there may be circumstances where full confidentiality cannot be maintained if the complaint is to be fully investigated in a procedurally fair manner or if disciplinary or corrective action is required.

Breaching the confidentiality of a formal complaint investigation or inappropriately disclosing personal information obtained in a professional role (for example, as a manager) is a serious breach of this policy and may lead to formal discipline.

## 5. Procedure for raising a complaint relating to Sexual Misconduct

TTIHE seeks to offer support to its Candidates and Staff who may have experienced or witnessed any sexual misconduct. TTIHE's first response will be compassion, empathy, and support.

### Support

There are a number of avenues of support available to any Candidate, or Staff member who has experienced or witnessed sexual misconduct. These include:

- a. Employee Assistance Program (EAP)
- b. 1800RESPECT or [www.1800respect.org.au](http://www.1800respect.org.au)
- c. Rape and Domestic Violence Services Australia 1800 211 028
- d. Your nearest emergency department
- e. For any emergency involving any Candidate or Staff please contact 000

### Reporting Sexual Misconduct

Candidate and Staff who may be affected by sexual misconduct in connection with their participation in TTIHE's structured education programs are encouraged to report such conduct to TTIHE. Where appropriate, the Candidate, Learner or Staff member may also wish to report the conduct to the Police.

Reports may be made to any employee of TTIHE including the Company Secretary. Reports can be made anonymously or contact details can be provided. Anonymous reports can be more difficult to investigate. All reports will be treated with confidentiality to the full extent possible, and respect.

TTIHE may be required to report information to the Police about the commission of a "serious indictable offence", in accordance with applicant Crimes legislation.

Information on reporting Sexual Assault or Sexual Harassment is also available in the Candidate Handbook and on the Learning Management System.

### 5.1 Process for dealing with a report of Sexual Misconduct

In relation to concerns raised by Candidates and Staff, TTIHE will seek to deal with such concerns in accordance with its procedures in place from time to time, including as set out below. Some instances of concerns raised under this policy may also be referred to the relevant Police authorities.

## 5.2 Informal Process

Candidates and Staff are encouraged to attempt to resolve their concern (where appropriate to do so) directly with the person against whom they have a concern. If this is not possible or appropriate, or the Candidate, or Staff member does not feel comfortable doing so, then they should report the concern as set out above.

## 5.3 Formal Process

Where an informal process is not appropriate or has not been able to successfully resolve the concern, then a formal process should take place where there is a need to investigate the complaint. Set out below are the guidelines by which TTIHE will seek to resolve formal complaints:

- a. Upon receipt of a formal complaint, or an informal complaint (via a TTIHE staff or TTIHE's Company Secretary) which TTIHE considers appropriate to require formal processes, a SASH Taskforce will be convened (Consisting of the Company Secretary, Executive General Manager and nominated members of TTIHE) and will seek to determine how the complaint will be looked into.
- b. If the concern is to be investigated:
  - I. The person who makes the complaint, any relevant witnesses, and the person against whom the complaint has been made, will be interviewed separately.
  - II. The respondent to the complaint, and any other Candidate or Staff member involved in the investigation may be suspended from study and/or work (as applicable) during the period an investigation is carried out.
- c. If a complaint is found to be unsubstantiated, no further action will be taken against the respondent to the complaint. If no further action is to be taken, the reason for this decision will be explained to both parties.
- d. If a complaint is substantiated, the possible outcomes include:
  - I. Mediation - this is a process where parties are brought together to try and reach agreement as to how the complaint should be resolved;
  - II. An apology from the respondent to the complainant;
  - III. Agreed forms of future behaviour;
  - IV. Action to redress the behaviour the subject of the complaint;
  - V. Counselling;
  - VI. Taking disciplinary action against the respondent to the complaint, including:
    1. Issuing a verbal or written warning;
    2. Terminating the respondent's participation in TTIHE's structured education programs (and/or employment or engagement for Staff).
- f. Referral to an appropriate external body
- g. Review and report to The Board of Directors.

Any Candidate who has a concern arising under this policy including how it is responded to by TTIHE may raise a grievance in accordance with Grievance Policy set out in the Candidate Handbook (<https://www.taxinstitute.com.au/education/policies-and-forms>).

## 6. More Information

If you have a query about this policy or need more information, please contact the Higher Education Delivery Manager.

# Recognition of Prior Learning Policy

## 1. Introduction, Purpose, Scope and Definitions

### 1.1 Introduction

The Tax Institute Higher Education (TTIHE) recognises prior learning (RPL) for individual subjects, where previous learning has been completed and aligns with the learning outcomes of its subjects.

### 1.2 Purpose

The granting of RPL is an acknowledgement by TTIHE that candidates have gained the knowledge, understanding and skills equivalent to the stated learning outcomes of subjects offered by TTIHE.

The policy sets out The Tax Institute Higher Education's rules for granting credit towards the Award subjects completed prior to commencement of the Award programs or with other external academic institutions. It defines the types of prior learning that may be recognised as equivalent to Award subjects and the limitations on recognition.

### 1.3 Scope

This policy applies to all award programs, all candidates enrolled in subjects, and staff involved in the administration, teaching and support of candidates.

The types of learning potentially eligible for recognition under this policy are:

- The Tax Institute's (TTI) non-accredited education subjects, (including subjects offered prior to Award Programs being offered);
- CTA3 Advisory and subjects completed under TTI and TTIHE award and non-award programs;
- professional qualifications from Australian Accounting Bodies; and
- other subjects that deliver equivalent Australian tax law knowledge.

In cases, where applicants have substantive Australian tax or tax law experience (10 years or more), it may be considered towards the RPL.

### 1.4 Definitions

Term	Definition
Advanced Standing	Where a candidate has completed equivalent subject(s) offered by TTI or TTIHE prior to enrolling into an Award program. These credits are referred to as Advanced Standing. These subjects must have been completed within ten years of the initial program enrolment.
Award Program	A program of study that has been accredited by TEQSA.
Confirmed Enrolment	A candidate remains enrolled in a subject beyond the Study Period census date.
Credentialed Learning	Successful completion of approved

Term	Definition
	corporate programs or courses undertaken within the workplace, recognised professional accounting bodies or other subjects that have been approved with relevant Australian tax or work experience over more than 12 months.
Credit	Where a candidate has completed subjects with another provider that are equivalent to a subject in the Award program, credit towards the Award program may be granted for that subject (core or elective). These subjects must have been completed within ten years and complimented with sufficient Australian tax experience to ensure the skills were maintained.
Minimum Subject Completion	Minimum subject completion requirements vary from program to program. Please see Schedule A for award specific information.
Non-Award Program	A program of study that has not been accredited by TEQSA.
Un-credentialed Learning and Skills recognition	Learning that has been gained from Australian tax work experience.

## 2. Principles

TTIHE accepts that learning takes place in a broad range of contexts - formal study, in the workplace and from work experience. The granting of RPL ensures that candidates commence study at a level that appropriately recognises their previous learning experiences and are not required to repeat equivalent successful learning activities undertaken in another context.

TTIHE will undertake assessment methods that ensure prior learning has been of a comparable standard to that which would allow a candidate to pass the subjects in a particular award program.

## 3. RPL for Programs

### 3.1 Award Programs

TTIHE will award RPL for subjects where prior learning is regarded as having satisfied both the objectives and assessment requirements of the particular subject taught. Formal applications will be accepted as per Section 6 of this policy.

RPL will be granted as whole subjects only and no unspecified credit will be given.

### 3.2 Non-Award Programs

Requests from candidates enrolled in non-Award programs are considered under the same principles as Award candidates but they are not required to follow the same formal RPL procedure. TTIHE will exempt specified subjects where prior learning is regarded as having satisfied both the objectives and assessment requirements of the particular subject taught for candidates enrolled in non-award programs.

Exemptions granted for non-award programs will need to be resubmitted as applications for RPL if the candidate subsequently enrolls into an Award program, after completing subjects in a non-award program.

## **4. Advanced standing**

Advanced Standing may be granted towards equivalent subjects successfully completed with TTIHE in an Award program or non-award program prior to 2015.

Advanced Standing will be available for subjects that satisfy the currency of knowledge requirements, in that the subject must have been completed within 10 calendar years preceding the year of admission to the award. Recognition of subjects completed before this time may be considered where the applicant is able to demonstrate that the specific knowledge taught in the subject has been kept up to date through work experience and continuing professional development.

For administrative purposes, subjects that have been awarded as Advanced Standing will be allocated an 'Advanced Standing' grade on a candidate's academic record of the award.

Please see Schedule A for specific details on how Advanced Standing credits count towards the minimum subject completion for specific programs.

Schedule B sets out the equivalents for The Tax Institute Higher Education's non-accredited subjects. Schedule C shows the non-Award program subjects that may be credited as electives for a specific Award Program.

No application is required for Advanced Standing. Where previous study with TTI and TTIHE satisfies the currency and equivalence requirements at the time of admission to the Award Program, Advanced Standing credits will be recognised when the candidate satisfies the Award academic requirements.

Candidates cannot be admitted to an Award Program retrospectively after completing all the subjects in a non-Award program, or as single subjects (Standalone). Candidates must have at least one subject to complete once successfully admitted to the Award program.

Eligibility for Advanced Standing is subject to satisfactory progression through the Award program and may be withheld at TTIHE's discretion if:

1. the candidate fails to maintain satisfactory progression through the Award Program, or
2. the candidate exceeds the maximum period of candidature for the Award Program.

## **5. Credit**

RPL may be granted where a candidate has completed subject(s) with another institution that are equivalent.

For administrative purposes, subjects that have been awarded as RPL will be allocated an RPL grade on a candidate's Academic Record.

### **5.1 Assessment criteria**

The criteria that will be considered when assessing applications for RPL are:

- a. the formal qualifications awarded or individual subjects completed;
- b. the type, length and grading rules of the study;
- c. the currency of study;
- d. whether coverage of knowledge areas is identical or similar;

- e. the jurisdiction in which the study has been completed; and
- f. the level of study.

Applications will be made using the RPL application form(s) and will be considered on the basis of:

- a. previous study at an Australian higher education provider or an approved tertiary institution.
- b. successful completion of approved corporate programs or courses undertaken within the workplace (in house), recognised professional accounting body, other subjects that have been approved by the TPB integrated with more than 12 months of relevant Australian tax working experience are also recognised.

All RPL applications are recorded in the RPL register with the outcome.

Applicants must provide a copy of the official certification confirming the completion of study (academic transcript), a subject outline and payment of the RPL fee. At the discretion of TTIHE staff applicants will be notified if any additional documentation is required. Where an articulation agreement or precedent exists between TTIHE and the institution where the candidate's study was undertaken, subject outlines may not be required.

Where RPL is being sought on the grounds of work-related experience, TTIHE requires appropriate evidence that the relevant learning outcomes for the subjects have been achieved. The applicant may be required to supply statements from employers, present a portfolio, attend an interview or demonstrate through an appropriate form of assessment, their competence. The evidence required needs to be approved by the Academic Director. It is the candidate's responsibility to provide all documentation for assessment at the time of assessment, in consultation with the Academic Director. TTIHE may require an assessment of the currency of an applicant's knowledge in cases where RPL is being sought for studies completed ten years or more prior to the application. TTIHE will determine the method of assessment. RPL will not be granted in cases where currency is not proven.

## **5.2 Exemptions for professional qualifications from Australian accounting bodies**

TTIHE may recognise professional qualifications from an Australian accounting body for exemptions from certain subjects, as set out in Schedule D.

## **5.3 Exemptions for subjects from other institutions**

Limits apply to exemptions for candidates enrolled in Award programs that have been studied at other institutions. The learning must also be current according to the definition of this policy. Please see Section 6.1 of this policy.

## **5.4 Exemptions for Tax Practitioners Board-recognised subject list**

A list of approved Tax Practitioners Board subjects is available on the TPB website. Applicants seeking an exemption or credit for a subject on this list should apply as per the RPL requirements in Section 6.1 of this policy. Subjects included on this list are not automatically accepted for exemptions and will be assessed for their equivalence to TTIHE's current subjects and AQF level.

## 5.5 Recognition of TTHIE subjects by regulators, professional bodies and course providers

Candidates should contact the regulator, professional bodies and course providers directly to see if qualifications gained at TTIHE are eligible for credit at the destination institution.

Recognition of TTIHE subjects may be granted by bodies other than The Tax Institute Higher Education and are subject to change. (See Schedules E and F).

## 6. Maximum Credit to be granted

Credits do not count toward the minimum completion requirements of the Award programs. At least 50% of the credit points required to gain an award must be achieved through formal study at TTIHE. See Schedule A.

## 7. Currency of Knowledge

Candidate's prior learning must be current for a credit or Advanced Standing to be approved. Learning will be current where the subject was completed during the ten calendar years preceding the year of admission to the award. Recognition of subjects completed before this time may be considered where the applicant is able to demonstrate that the specific knowledge taught in the subject has been kept up to date through work experience and continuing professional development.

### Schedule A: Minimum Subject Completion Requirements

Program	Minimum Completion Requirements
Graduate Certificate in Applied Tax Law (GCATL) and the Graduate Certificate in Applied Tax Advisory (GCATA)	A minimum of one subject must be completed while enrolled in either award to be granted the award. This may include subjects awarded as Advanced Standing. No more than two credits will be awarded.
Graduate Diploma in Applied Tax Law (GDATL)	A minimum of three GDATL subjects must be completed to be awarded the GDATL (or two GDATL subjects plus CTA3 Advisory). No more than three credits for exemptions will be awarded towards completion of the GDATL.

### Schedule B: Equivalents for The Tax Institute Higher Education's non-accredited subjects

Non-accredited subject	Award Program Subject	Notes on Currency
CTA1 Foundations or Certificate in Foundation Tax or Tax for Financial Advising	ATL001 CTA1 Foundations	Only available for new Award admissions until Study Period 3 2024.



Non-accredited subject	Award Program Subject	Notes on Currency
CTA2 Advanced or Certificate in Applied Tax or Applied Tax	ATL003 CTA2A Advanced and ATL004 CTA2B Advanced	Only available for new Award admissions until Study Period 3 2024.
CommLaw1 Australian Legal Systems	ATL002 CommLaw1 Australian Legal Systems	Only available for new Award admissions until Study Period 3 2024.
CommLaw2 Entities and Business Structures	ATL005 CommLaw2 Entities and Business Structures	Only available for new Award admissions until Study Period 3 2024.
CommLaw3 Property Law	ATL006 CommLaw3 Property Law	Only available for new Award admissions until Study Period 3 2024.
Advanced Tax CTA3 Advisory	CTA3 Advisory	Maybe credited as an elective for specific Award

**Schedule C: Non-Award subjects that may be credited as an elective for the Graduate Diploma of Applied Tax Law.**

Subject	Award Program	Notes
Advanced Tax CTA3 Advisory	Graduate Diploma of Applied Tax and Graduate Certificate in Applied Tax Advisory	Ten calendar years preceding the year of admission to the award

**Schedule D: Exemptions for Professional qualifications from Australian Accounting Bodies**

Professional Body	Completed Subjects/Awards	Eligible for an exemption from:
Chartered Accountants Australian and New Zealand (CAANZ)	Diploma of Chartered Accounting <ul style="list-style-type: none"> <li>Completed 10 years or more from the year of enrolment into an Award or Non-Award program and</li> <li>12 months of relevant Australian tax experience</li> </ul>	ATL001 CTA1 Foundations

Professional Body	Completed Subjects/Awards	Eligible for an exemption from:
	OR <ul style="list-style-type: none"> <li>Completion of CACC1503</li> </ul>	
Chartered Accountants Australian and New Zealand (CAANZ)	Completion of Advanced Taxation and/or the core Tax subject: <ul style="list-style-type: none"> <li>Completed less than 10 years prior to enrolment into an Award or Non-Award program and</li> <li>An undergraduate subject in Australian tax Law</li> <li>12 months of relevant Australian tax experience</li> </ul> OR <ul style="list-style-type: none"> <li>Completion of both CACC1503 and CACC1508.</li> </ul> <p>To obtain the GCATA, candidates who have completed CACC1503 and CACC1508 would need to complete two tier 3 subjects (or CTA3 Advisory) or CTA2B Advanced plus one tier 3 subject.</p>	ATL001 CTA1 Foundations ATL003 CTA2A Advanced
CPA Australia	Completion of Australia Taxation and Advanced Taxation and/or the previous Taxation subject: <ul style="list-style-type: none"> <li>Completed less than 10 years prior to enrolment into an Award or Non-Award program and</li> <li>An undergraduate subject in Australian tax law</li> <li>12 months of relevant Australian tax experience</li> </ul> <p>To obtain the GCATA, candidates who have completed both Australia Taxation and Advanced Taxation would need to complete two tier 3 subjects (or CTA3 Advisory) or CTA2B Advanced plus one tier 3 subject.</p>	ATL001 CTA1 Foundations ATL003 CTA2A Advanced
CPA Australia Education Program	Completed 10 years or more from the year of enrolment into	ATL001 CTA1 Foundations

Professional Body	Completed Subjects/Awards	Eligible for an exemption from:
	an Award or Non-Award program (including the Taxation segment) and 12 months of relevant Australian tax experience in the last three years	

## Schedule E: Recognition for subjects: ATL001, ATL003 and ATL004

Recognition Provided by	Subjects	
Tax Practitioners Board (TPB)	ATL001 CTA1 Foundations	ATL003 CTA2A Advanced ATL004 CTA2B Advanced
	Recognised as an introductory course: A course in Australian taxation law	Recognised as an advanced course: A course in Australian taxation law
	<p>ATL001 Foundations, ATL003 CTA2A Advanced and ATL004 CTA2B Advanced together satisfy the TPB's requirements for a Board-approved course in Australian taxation law for registering as a tax agent.</p> <p>CTA3 Advisory, ATL007 Advanced Superannuation, ATL008 Tax for Trusts: from a SME Perspective and ATL009 Corporate Tax are all approved subjects in advanced taxation law, but candidates must confirm that the addition of these subjects to their existing qualifications is sufficient for them to satisfy the TPB mix and match approach discussed in TPB(I) 06/2011.</p>	
Chartered Accountants Australia and New Zealand (CA)	ATL001 CTA1 Foundations	ATL003 CTA2A Advanced ATL004 CTA2B Advanced
	Recognised as meeting the taxation law academic entry requirements for the Chartered Accountants Program	If a graduate of ATL003 CTA2A Advanced and ATL004 CTA2B Advanced has not undertaken ATL001 CTA1 Foundations, an exemption for the equivalent to the CA TAX (AU) module may be provided, however candidates are required to make an individual

Recognition Provided by	Subjects	
		application to CA.
	ATL001 Foundations, ATL003 CTA2A Advanced and ATL004 CTA2B Advanced together are comparable and equivalent to the CA TAX (AU) module.	
CPA Australia	ATL001 CTA1 Foundations	ATL003 CTA2A Advanced ATL004 CTA2B Advanced
	Meets one of the conditions of entry to CPA Advanced Taxation exemption (see next column)	CPA Advanced Taxation (based on completion of 12 months' professional experience and undergraduate tax subject)
University of Sydney	<b>ATL001 CTA1 Foundations</b> <b>ATL003 CTA2A Advanced</b> ATL004 CTA2B Advanced	
	<p>Participants who have completed ATL001 CTA1 Foundations <i>and</i> ATL003 CTA2A Advanced <i>and</i> ATL004 CTA2B Advanced in Face to Face mode will be eligible for 1 subject of study (= 6 units of credit) in either the Diploma or Master's degree in tax.</p> <p>This credit will be noted on the academic record at the time of applying to graduate. This exemption excludes University of Sydney subject LAWS6825. This exemption applies to those first enrolling at the University from 2013 for a period of ten years.</p>	

## Schedule F: Recognition for subjects: ATL002, ATL005 and ATL006

Recognition Provided by:	Subjects
Tax Practitioners Board	Individual subjects as part of <i>mix and match</i> <sup>2</sup> or in combination provide a course in Commercial Law.
Chartered Accountants Australia and New Zealand	The Tax Institute's three Commercial Law subjects are together recognised as meeting the commercial law academic entry requirements to the Chartered Accountants Program.

<sup>2</sup> The Tax Practitioners Board will allow individual subjects to be taken to complement studies from other providers.

# Recognition of Prior Learning (RPL) Procedure

The application for the recognition of prior learning procedure commences when the candidate submits an RPL form for a subject that is contained within an Award Program.

## Step 1

The candidate downloads and completes the RPL form for the subject they wish to apply for. The application is received by the Education team to see if the form is filled in correctly and the candidate has provided the correct documentation. The required documentation is

- a. Transcript showing proof of completion of the required subjects
- b. The form filled out showing the Learning Outcomes have been achieved and the corresponding completed subjects. Where required, the syllabus' of these subjects should also be attached. (The version must align with the Semester and year on the transcript)
- c. An up-to-date CV showing the candidate's Australian Tax experience

## Step 2

Once all these documents have been received the application will be assessed.

## Step 3

When an outcome is received from the assessor, the candidate will be informed by letter and payment will be taken. The subject(s) that have been approved will be processed on the candidate's academic record as RPL.

# Resolving complaints Policy

## 1. Introduction, Purpose, Scope and Definitions

### 1.1 Introduction

This policy outlines how The Tax Institute Higher Education (TTIHE) will deal with complaints made by a candidate or learner.

### 1.2 Purpose

TTIHE recognises that effective complaint resolution processes provide opportunity for continuous improvement across all its functions. TTIHE aims to make candidates or learners feel comfortable submitting a grievance and confident that their issues will be dealt with respectfully, fairly and without any adverse repercussions.

### 1.3 Scope

This policy applies to all candidates or learners of TTIHE.

### 1.4 Definitions

Term	Definition
Award Program	A program of study that has been accredited by TEQSA
Candidate	Refers to an individual who is applying for or is currently, or was formerly, enrolled in the following: a. Award Program b. Non-Award Program c. Single Subject (Standalone enrolment)
Complaint	A complaint may be an expression of dissatisfaction with any aspect of TTIHE's operations, academic processes, procedures, personnel, fees or quality of service.
Decision Maker	The person who made the decision that has negatively impacted the complainant.
Grievance	A grievance includes, but is not limited to, a complaint brought about by r candidates or learners for TTIHE's Structured Education subjects due to claims of racial or sexual harassment; or discrimination on the grounds of disability, race, religious belief, political viewpoint, sex, marital status, transgender or pregnancy.
Independent third party	Is a person who can provide support or professional advice to the person who has made a grievance.
Learner	An individual who is applying for or is currently, or was formerly, registered in a microcredential course that leads to, or forms part of, a digital badge.
Microcredential	Is a certification of assessed learning or competency, with a minimum volume of learning of one hour and less than a formal

Term	Definition
	qualification, that is additional, alternate, complimentary to or a component part of a formal qualification.
Microcredential Courses	Are <ul style="list-style-type: none"> <li>a. Outcome-based</li> <li>b. Responsive to industry needs</li> <li>c. Tailored to support lifelong learning</li> <li>d. Transparent and accessible</li> </ul>
Non-Award Program	A program of study that has not been accredited by TEQSA.
Resolution of a complaint	There are two procedures for resolution of a complaint: <ul style="list-style-type: none"> <li>a. Informal complaint process: Where possible and appropriate TTIHE encourages people to resolve informal complaints directly with those involved or connected with the complaint; and</li> <li>b. Formal complaint process: This process is for complaints which are more serious or complex or are unable to be resolved informally.</li> </ul>

## 2. Principles

TTIHE seeks to resolve complaints promptly, transparently and with the minimum level of formality appropriate to the matter.

The TTIHE has processes in place to ensure that:

- a. Complainants with are dealt with fairly and have the opportunity to be heard.
- b. Decisions about the merits of the complaint are reasonable.
- c. The outcome of a complaint is communicated clearly within set timeframes.

## 3. Lodging a Complaint

Complaints must be received within 12 months from the date of the event giving rise to the complaint.

### 3.1 Informal Complaint

As a first step to resolving a complaint, TTIHE encourages candidates to contact it informally by email ([taxeducation@taxinstitute.com.au](mailto:taxeducation@taxinstitute.com.au)). All complaints will receive a response within two business days as per the resolving complaints procedure. Where a candidate is not comfortable making an informal complaint, they may initiate a formal complaint procedure directly.

### 3.2 Formal Complaint

Where a complaint has not been resolved informally, or where the nature or the seriousness of a complaint requires a formal resolution, candidates can write to the Executive General Manager (EGM) at [complaintsresolution@taxinstitute.com.au](mailto:complaintsresolution@taxinstitute.com.au) or if the complaint concerns the EGM, the complaint can be sent to [educationcomplaints@taxinstitute.com.au](mailto:educationcomplaints@taxinstitute.com.au). TTIHE's response will be governed by the procedures set out in these policies:

- a. For complaints about candidate misconduct during an assessment task, plagiarism, collusion and cheating, see the Academic Integrity Policy.

- b. For complaints about academic results and appeals of findings under the Academic Integrity Policy, see the Appeal Policy.
- c. For complaints about non-academic matters, see the Grievance Policy.

### **3.3 Support – During the Complaint Process**

Candidates who have submitted a complaint can access support from our Employee Assistance Program (EAP) services throughout the appeals process. Please refer to the Candidate at Risk Policy.

### **3.4 Independent representation**

TTIHE's Resolving Complaints Policy allows the applicant to be supported by an appropriate independent third party and, if its internal processes fail to resolve the complaint to the satisfaction of the learner or candidate, for the learner or candidate to seek independent external review.

## **4. Record Keeping**

TTIHE will keep appropriate and confidential records for all complaints that go through a formal process as per the Resolving Complaints Procedure.

## **5. Costs and external reviews**

A candidate lodging a complaint shall have access to the internal stages of this complaint procedure at no cost.

TTIHE is not liable to the candidate or learner in respect of any and all of the costs incurred by the candidate or learner in relation to the candidate or learner seeking an external review.

However, TTIHE may, at its sole and absolute discretion, seek from a candidate or learner who appeals, reimbursement for all reasonable costs, whether direct or indirect, incurred by TTIHE in dealing in any way with external review of a complaint under this policy. TTIHE may issue enforcement and recovery proceedings against the candidate under this clause in any court of competent jurisdiction at any time.

## **6. Confidentiality**

The privacy and confidentiality of persons involved in a formal complaint process will be respected to the extent that it is practical and appropriate to do so. TTIHE will only share complaint information with people who are involved in the process as well as persons to whom it is necessary to disclose the information to, to enable appropriate assessment and resolution of the matter.

Any personal information disclosed during a complaint process will be managed in accordance with TTIHE's privacy notice.



## Resolving Complaints Procedure

The Resolving Complaints Procedure will be initiated when complaint is received by a staff member of TTIHE. A complaint may be an expression of dissatisfaction with any aspect of The Tax Institute Higher Education Education's operations, academic processes, procedures, personnel, fees or quality of service.

### Informal Complaint:

As a first step to resolving a complaint, The Tax Institute Higher Education encourages candidates to contact it informally by emailing: [complaintsresolution@taxinstitute.com.au](mailto:complaintsresolution@taxinstitute.com.au)

All complaints will receive a response within two business days. The response will:

- a. ask for more information about the complaint, or
- b. offer an informal resolution to the complaint, or
- c. recommend the candidate initiate a formal procedure to resolve the complaint.

Where the candidate is not comfortable making an informal complaint, they may initiate a formal complaint procedure directly.

### Formal complaint

Where a complaint has not been resolved informally, or where the nature or seriousness of a complaint requires a formal resolution, The Tax Institute Higher Education's response will be governed by the procedures set out in these policies

- a. for complaints about candidate misconduct during exams, plagiarism, collusion and cheating, see the Academic Integrity Policy.
- b. for complaints concerning sexually based assault and harassment are managed under the Sexual Misconduct Policy.

# Privacy Notice

## HEPCO Up-front Payments Tuition Protection

### Upfront payments tuition protection

Up-front payments tuition protection provides protection and assistance to support domestic higher education upfront paying students if their private higher education provider defaults. A provider defaults in relation to a unit or course if it:

- a. fails to commence a unit or course,
- b. ceases to deliver a unit or course after the unit or course has started and before it has ended, or
- c. closes completely.

In the case of a provider defaulting in relation to a unit or course, affected students will be assisted to either:

- a. complete their studies in an equivalent or similar unit and/or course with the same or another higher education provider, or
- b. receive a refund for the up-front tuition fee payments paid towards their unit that they were undertaking when their provider defaulted.

If the defaulting provider is unable to assist affected students, the Higher Education Tuition Protection Director from the Tuition Protection Service (TPS) will step in to assist students.

### Personal information

Your personal information will be collected for the purposes of tuition protection.

Your personal information is protected by law, including under the Privacy Act 1988 (Privacy Act).

Personal information is information or an opinion about an identifiable individual, or an individual who is reasonably identifiable:

- a. whether the information or opinion is true or not, and
- b. whether the information or opinion is recorded in a material form or not.

Personal information includes an individual's name and contact details.

### Purpose of collecting your personal information

As a registered higher education provider, HEPCO Pty Ltd, trading as The Tax Institute Higher Education ("HEPCO") is required by law (under the Tertiary Education Quality Standards Act 2011 (TEQSA Act)) to collect your personal information for the purpose of administering tuition protection for domestic upfront paying students.

If you do not provide some or all of the personal information requested, in the case that HEPCO defaults in relation to a unit or course you are enrolled in, you may not be able to be assisted through the:

- a. provision of a suitable replacement unit or course or
- b. provision of a refund of any upfront tuition fee payments you made in relation to your units.

## **How The Tax Institute Higher Education and other bodies disclose your personal information**

The Tax Institute Higher Education will collect, hold, use and disclose your information in accordance with the law, including the Privacy Act, TEQSA Act and the Higher Education Support Act 2003.

As a registered higher education provider, The Tax Institute Higher Education is required under the TEQSA Act to disclose the personal information we collect about you to the Department of Education, Skills and Employment (the department) for the purposes of administering tuition protection. A registered higher education provider may also disclose personal information to the Tertiary Education Quality and Standards Agency for the purposes of performing functions under the TEQSA Act.

The department may disclose your information to the Higher Education Tuition Protection Director in the event The Tax Institute Higher Education defaults or is viewed by the department to be at risk of defaulting. This is in order for the TPS to assist affected students under the TEQSA Act.

In the event The Tax Institute Higher Education defaults and you are assisted to complete your studies in an equivalent or similar unit and/or course with a replacement higher education provider, then The Tax Institute Higher Education and the Higher Education Tuition Protection Director may disclose your personal information to the replacement higher education provider in order for you to be enrolled in a replacement unit and/or course.

The department and the Higher Education Tuition Protection Director may also disclose some of your personal information to the Australian Government Actuary for the purposes of administering the up-front payments tuition protection levy payable by providers under the Higher Education (Upfront Payments Tuition Protection Levy) Act 2020.

Your personal information may also be disclosed to other parties where you have provided consent, or where it is otherwise permitted under law.

## **Personal information The Tax Institute Higher Education must disclose**

The personal information that The Tax Institute Higher Education may collect and disclose about you to the department in relation to upfront payment tuition protection includes your:

- a. name, date of birth, contact details and identifiers (e.g. Unique Student Identifier),
- b. study arrangements and details including enrolments and course progress, and
- c. payment arrangements, including tuition fees paid or payable, scholarships and payments by third parties.

For more information about what personal information The Tax Institute Higher Education collects and discloses to the department in relation to upfront payments tuition protection can be found in sections 11 and 12 of the Tuition Protection (Up-front Payments Guidelines) 2020, available on the Federal Register of Legislation at <https://www.legislation.gov.au/Series/F2020L01635>.

## Contact information

At any time, you may contact The Tax Institute Higher Education to: request access to your personal information,

- a. correct your personal information,
- b. make a complaint about how your personal information has been handled, or
- c. ask a question about this Privacy Notice.

HEPCO Pty Ltd  
Level 21, 60 Margaret Street, Sydney, NSW 2000  
[TaxEducation@taxinstitute.com.au](mailto:TaxEducation@taxinstitute.com.au) or +61 2 8223 0038

HEPCO Pty Ltd trading as The Tax Institute Higher Education, a subsidiary of The Tax Institute ("TTI"), together with TTI collects, uses, holds and discloses personal information in accordance with TTI's [Privacy Policy](#).

By submitting your application, you confirm that you have read this Privacy Notice and you consent to your personal information being collected, disclosed, used and held in accordance with this privacy notice.

For more information about how the department will handle your personal information, please refer to the department's Privacy Policy at <https://www.dese.gov.au/privacy> or by requesting a copy from the department at [privacy@dese.gov.au](mailto:privacy@dese.gov.au).

To contact the department about your personal information please email [privacy@dese.gov.au](mailto:privacy@dese.gov.au).

For more information about how the Higher Education Tuition Protection Director will handle your personal information, please refer to the Tuition Protection Service Director's Privacy Policy at <https://tps.gov.au/StaticContent/Get/Privacy> or by requesting a copy from the TPS at [operations@tps.gov.au](mailto:operations@tps.gov.au).

To contact the TPS about your personal information please email [operations@tps.gov.au](mailto:operations@tps.gov.au).