

Schedule of Fees

	ATL001 CTA1 Foundations	ATL002 CommLaw1 Australian Legal Systems	ATL003 CTA2A Advanced	ATL004 CTA2B Advanced	ATL005 CommLaw2 Entities and Business Structures	ATL006 CommLaw3 Property Law	ATL007 Advanced Superannuation	ATL008 Tax for Trusts	CTA3 Advisory*
Distance enrolment	\$2,095	\$2,095	\$2,095	\$2,095	\$2,095	\$2,095	\$2,095	\$2,095	\$2,595
Intensive enrolment	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	\$2,595
GST BAS Agent Exam	\$750 Member \$850 Non-member \$275 Exam re-sit								
TASA 2009	\$100 Member \$200 Non-member								
Recognition of Prior Learning	\$215								
Subject transfer	\$100								
Subject deferral	\$850								
Late deferral†	\$300								
Late enrolment fee	\$100								
Replacement of transcript	\$50 Australian delivery \$60 overseas delivery								
Outside of working hours exam^	\$100								
Viva voce+	\$375								

All Tax Institute Higher Education candidates are eligible to receive special Education Membership Offer for \$235 (valued at \$626) upon enrolment.

Membership of The Tax Institute is optional and membership fees are additional.

Prices valid from 1 August 2025 and are subject to change.

Administrative fees are non-refundable and may be subject to eligibility.

Please refer to the [Candidate Handbook](#) for our policies on admissions, transfers and deferrals or contact your subject coordinator to confirm eligibility.

* Candidates are required to be eligible for Fellow membership of The Tax Institute to undertake the CTA3 Advisory subject.

† Late deferral is subject to eligibility and approval. See the Candidate Handbook for eligibility criteria.

^ Exams held overseas outside of the AEST or AEDT working hours (8am to 6pm) will incur an additional fee.

+ Viva voce examinations are available to eligible CTA3 Advisory candidates only.

For more information

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