



 **Tax Academy**

Growing the team's tax  
expertise between meetings

**Learning & development  
prospectus**

Powered by **The Tax Institute**

HEPCO Pty Ltd trading as The Tax Institute Higher Education.



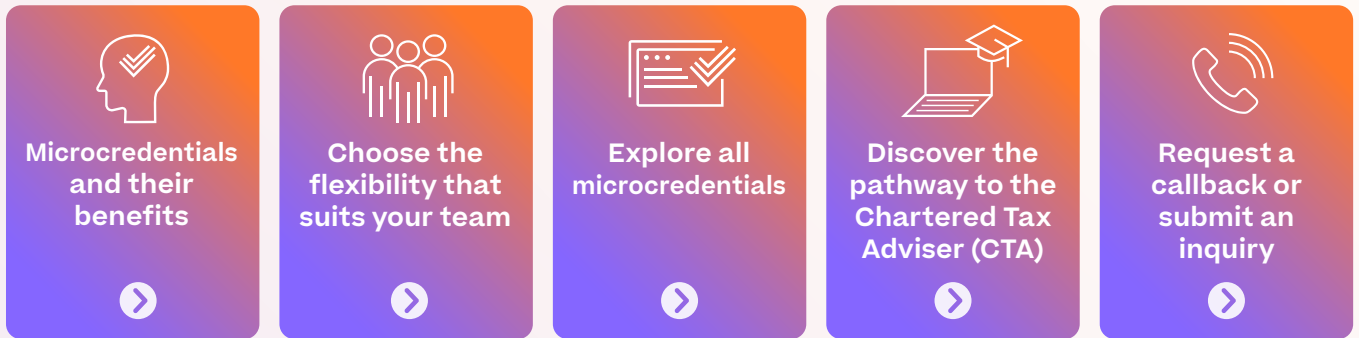
# Empower your team with targeted tax microcredentials that drive results

In a landscape of constant regulatory change and digital disruption, your firm's success depends on having the right tax expertise right when you need it.

Tax Academy microcredentials make that possible with practical, flexible, and stackable learning designed for busy professionals. In just 10 hours per unit, equip your team with the precise skills they need to stay ahead.

Upskill employees at any point in their career or your whole team with specific skills in areas they need, when they need them and without the time commitment of traditional qualifications.

# Set your team up for success



Click on each button for more information

## Reasons to choose Tax Academy

### Flexibility at its core

- Learning designed as short microcredential units to fit around your team's busy schedule.
- Self-paced, online learning that can be completed anytime, anywhere.
- Approximately 10 hours per unit for manageable learning.
- Progress at a pace that suits your team.

### Expert-driven learning

- Content crafted by tax and education specialists for maximum knowledge retention.
- Units structured for efficient understanding and practical application.
- Build a strong grasp of essential tax principles.

### Stress-free growth

- Focus on specific learning topics that matter most while your team develops at their own pace.
- Professional level units for those new to the field.
- Advanced level units to sharpen specific capabilities.
- Fill knowledge gaps efficiently with targeted learning.

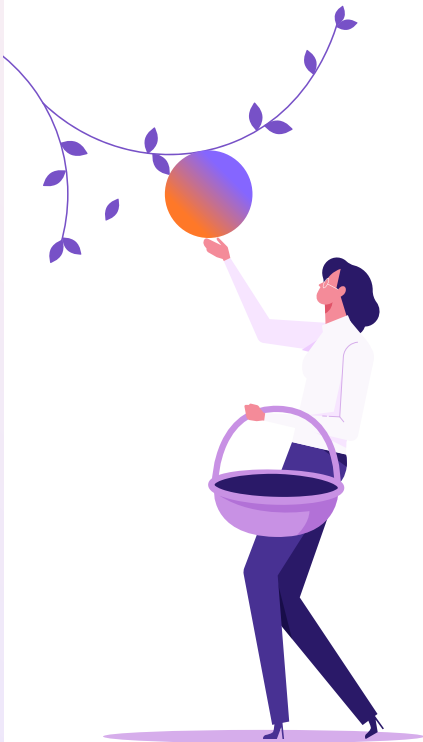
### All-in-one platform

- Everything your team needs in one seamless learning environment.
- Unit specific resources, learning materials, and assessments.
- Complete units with a smooth, uninterrupted experience.
- Earn digital badges showcasing achievements and learning outcomes.

# Choose the learning style that suits your team

## The Picker

Fill knowledge gaps with any individual microcredential



### Targeted upskilling

Enable your employees to close specific skills gaps through competency-based microcredentials that deliver immediate workplace impact. Each unit helps them earn CPD, build expertise, and stack credentials over time for sustained professional growth.

## The Bundler

Create and tailor your own combination of microcredentials



### Personalised learning

Learners can grow their expertise step by step, aligning micro-learning with their role, career goals, or interests. Bundling is perfect for graduates or mid-career staff seeking to deepen their knowledge across areas that matter most to their job.

## The Stepper

Ascend to be recognised as a Chartered Tax Adviser



### Credential recognition

Guide your team along a clear pathway to the Chartered Tax Adviser (CTA) designation. Staff complete aligned microcredential units, with each step building toward professional goals and earning credit as they progress, before seamlessly transferring into The Tax Institute Higher Education CTA3 Advisory.

# Microcredentials

## Fundamental level

Introduction to the Australian Tax System

## Professional level

### ► Step 1

Income tax administration*	Taxation of income	Income tax deductions	Taxation of unincorporated businesses	Trusts fundamentals*
Corporate taxation fundamentals~	Capital gains tax fundamentals*	Superannuation fundamentals*	Trading stock and capital expenditures	Stamp and transfer duties fundamentals
Taxation of fringe benefits~	Taxation of individuals	Goods and services tax fundamentals~	TASA 2009*~	

\*Currency of knowledge required before proceeding to Step 2.

## Advanced level

### ► Step 2

Superannuation advanced	Taxation of capital gains	Taxation of trusts
Taxation of small business entities	Taxation of partnerships	Taxation of complex capital gains

~Currency of knowledge required before proceeding to Step 3.

### ► Step 3 – 9 Advanced level units must be completed on a CTA pathway.

Goods and services tax advanced	Financing business assets and foreign currency transactions	Employment taxation issues	Cross border taxation fundamentals	Tax consolidation fundamentals
Cross border tax integrity	Tax treatment of company losses and bad debts	Tax planning and anti-avoidance	Company distributions	

Advanced level units not part of CTA pathway.

State and territory duty advanced	Tax policy	Land taxes
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Click on each microcredential for more information

Units part of a CTA stepped pathway

# Tailored path to Chartered Tax Adviser (CTA)

The Tax Academy's stepped pathway to the CTA designation meets every team member where they are in their professional journey. Whether new to the profession, returning after a break, or already experienced, they start at the right level with prior qualifications and completed units fully recognised as they progress toward the CTA designation.



## STEP 1

### Requirements

1. Staff must start here if they have no prior formal education in Australian tax.
2. Successfully complete all 14 Professional level units – see page 5.

★ **What you should know to complete Step 1:**

- All 14 Professional level units must be completed.
- Income tax administration
  - Taxation of income
  - Income tax deductions
  - Taxation of unincorporated businesses
  - Trusts fundamentals
  - Corporate taxation fundamentals
  - Capital gains tax fundamentals
  - Superannuation fundamentals
  - Trading stock and capital expenditures
  - Stamp and transfer duties fundamentals
  - Taxation of fringe benefits
  - Taxation of individuals
  - Goods and services tax fundamentals
  - TASA 2009

▶▶ **Learners can skip if they:**

- have completed CTA1 Foundations within the last 10 years; or
- are exempt from CTA1 Foundations by having completed an approved undergraduate subject in Australian tax from university in the last 10 years; or
- have only completed CACC1503 in the Diploma of Chartered Accounting within the last 10 years; or
- have only completed the Taxation module of the CPA program within the last 10 years.

## STEP 2

### Requirements

1. Have a minimum of 1 year working experience in Australian Tax.
2. Ensure currency of knowledge in 5 specific Professional level units – see page 5.\*
3. Successfully complete 6 specific Advanced level units – see page 5, step 2.
4. Complete a bridging unit for exam preparation.
5. Enrol and successfully complete the CTA2A Advanced Exam.

★ **What you should know to complete Step 2:**

**Core knowledge required in the following units:**

- Income tax administration
- Trusts fundamentals
- Capital gains tax fundamentals
- Superannuation fundamentals
- TASA 2009

**Units required to be completed:**

- Taxation of capital gains
- Taxation of small business entities
- Taxation of partnerships
- Taxation of trusts
- Taxation of complex capital gains
- Superannuation advanced

▶▶ **Learners can skip if they:**

- have successfully completed CTA2A Advanced within the last 10 years; or
- have completed the Diploma of Chartered Accounting Program within the last 10 years, which includes CACC1503 and CACC1508 or the Taxation module; or
- have completed the CPA Program within the last 10 years which includes the Taxation and the Advanced Taxation modules.

## STEP 3

### Requirements

1. Have a minimum of 1 year working experience in Australian tax.
2. Ensure currency of knowledge in 4 specific Professional level units – see page 5.~
3. Successfully complete 9 specific Advanced level units – see page 5, step 3.
4. Complete a bridging unit for exam preparation.
5. Enrol and successfully complete the CTA2B Advanced Exam.

★ **What you should know to complete Step 3:**

**Core knowledge required in the following units:**

- Corporate taxation fundamentals
- Taxation of fringe benefits
- Goods and services tax fundamentals
- TASA 2009

**Units required to be completed:**

- Tax consolidation fundamentals
- Cross border taxation fundamentals
- Goods and services tax advanced
- Cross border tax integrity
- Employment taxation issues
- Tax planning and anti-avoidance
- Tax treatment of company losses and bad debts
- Company distributions
- Financing business assets and foreign currency transactions

▶▶ **Learners can skip if they:**

- have an Australian Masters of Taxation degree completed within the last 10 years; or
- have successfully completed CTA2A Advanced and CTA2B Advanced.

## STEP 4

### Requirements

1. Have a minimum of 3 years working experience in Australian tax.
2. Be eligible to apply for a Fellow Membership of TTI.
3. Enrol and successfully complete the CTA3 Advisory exam with The Tax Institute Higher Education.

★ **Fellow membership requirements:**

Applicants must have a minimum of three years of relevant tax experience, plus one of the following:

- Successful completion of CTA1, CTA2A and CTA2B (or recognised equivalent qualifications);
- A Master of Tax, or an Institute-recognised equivalent Master's qualification;
- A Graduate Diploma from an accredited provider (may be considered equivalent).



For all membership eligibility criteria, please click or scan this QR code.

# Fundamental level microcredentials



## Introduction to the Australian tax system

Learn about the formation of tax laws, the different ways individuals and businesses are taxed, where to access your tax information online, an overview of the various tax rules for different tax structures, Australia's GST system, and commonly used tax terms.

# Professional level microcredentials



## Income tax administration

Learn about the importance of income tax administration and the governing statutory provisions. Explore the key obligations and interactions between taxpayers and the ATO as they are set out in the various tax administrative laws.



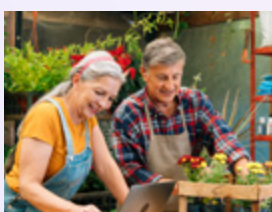
## Taxation of income

The different ways in which receipts of amounts of income may be assessed to tax or not, and the legislative processes which govern this. You will also learn about the timing of when receipts may be taxed, and the ways in which different tax rates are applied to taxable income.



## Income tax deductions

The conditions that must be satisfied in order for a taxpayer to deduct outgoings and expenses from assessable income to arrive at taxable income. Learn the core rules which prevent such income tax deductions so that you are able to understand what income tax deductions can and cannot be claimed against assessable income.



## Taxation of unincorporated businesses

It is critical you can advise your clients of the implications of each business structure and help them determine which would work best for their circumstances and objectives. Learn about the income tax implications of a number of unincorporated business structures, possible ways (and consequent tax implications) for these types of structures to evolve over time.



## Trusts fundamentals

Trusts are an extremely important structure in Australian business and commerce. In this unit you will learn about the legal concepts and definitions that are core to the existence of trusts, the different types and forms of trusts that exist and the fundamentals of how trusts are subject to the income tax law.

# Professional level microcredentials



## Corporate taxation fundamentals

Understand the basic legal concepts and definitions relevant to a corporation and where important differences from these exist for income tax purposes. You will be introduced to the key income tax topics that are applicable to corporate entities, the relevant tax rates and tax payment calculation requirements. Gain an overview of how income tax losses arise and are used in a company context.



## Capital gains tax fundamentals

Learn about the core concepts of capital gains tax or CGT. This is not a separate tax but is an important part of the income tax, with its own set of rules. You will be introduced to what types of assets are considered to be CGT assets, what CGT events need to be considered in relation to those assets and when and how to calculate a net capital gain of a taxpayer for an income year, understanding the key components of the calculation.



## Superannuation fundamentals

Understand and be able to recognise the difference between concessional and non-concessional contributions. Learn the key principles about how superannuation funds and superannuation benefits are taxed and the regulatory regime that applies to superannuation funds.



## Trading stock and capital expenditures

The different capacities in which a taxpayer can hold an asset under income tax law and the impact of this on the income tax treatment for that taxpayer. Learning how to identify how particular amounts of expenditure and income are treated, whether on capital or revenue account for tax purposes, is critical for your role as a tax adviser as you provide advice and support to your clients.



## Stamp and transfer duties fundamentals

Explore some of the fundamental concepts of the duty regimes across the Australian jurisdictions. Duty is relevant to many transactions your clients are likely to undertake so it is important for you to understand the basic concepts and when to refer your client to a duty specialist.



## Taxation of fringe benefits

Learn how to determine whether a fringe benefit arises, how to calculate its taxable value and the fringe benefits tax an employer is liable for in respect of it. Understand why the fringe benefits tax regime exists and what obligations employers must fulfil as a consequence.



## Taxation of individuals

Learn about how and why the various aspects of the tax system apply to individuals, including the different rates of tax payable by individual taxpayers. You will also learn about the Medicare levy, the Medicare levy surcharge and tax offsets available to individual taxpayers.

# Professional level microcredentials



## Goods and services tax fundamentals

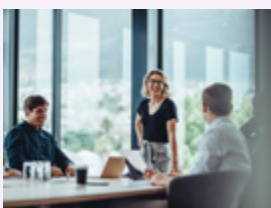
Learn about the basic GST concepts of a taxable supply and creditable acquisition. You will also learn about the requirements to register for GST and the consequences of registration, including lodgement of business activity statements and accounting for GST.



## TASA 2009

The regulatory regime for tax practitioners who are registered (or are seeking registration) under the Tax Agent Services Act 2009 (Cth) (TASA 2009) and the Tax Practitioners Board (TPB), the body responsible for administration and enforcement of the regime. You will also learn about the Code of Professional Conduct, legislated in TASA 2009.

# Advanced level microcredentials



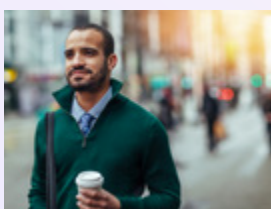
## Tax consolidation fundamentals

An introduction to the regime and how to apply the key rules in straightforward scenarios. After completing this unit, you will be able to provide initial basic advice to your clients and understand when more specialised advice is required. You will also have a solid foundational understanding of one of the more complex areas of the Australian income tax law.



## Taxation of capital gains

This unit will extend your knowledge and challenge you through some of the more complex CGT provisions. You will build on your knowledge of CGT events surrounding trusts and shares, examine the key issues regarding the main residence exemption, consider the CGT consequences when an individual dies; and the CGT provisions, applying a foreign residency lens.



## Cross border tax fundamentals

Individuals and businesses are living and operating in an ever-increasing global world. In this unit you will start to look at the tax rules associated with cross-border transactions, as they relate to resident and non-resident taxpayers. Complete a short recap of the fundamental principles of residency and source. Look at the restriction to income tax concessions to foreign residents and the foreign income tax offset rules, exemptions, withholding tax rules and finally income tax treaties.



## Taxation of small business entities

The meaning of small business entities (SBEs) and the simplified and concessionary tax treatments available to entities classified as SBEs. You will also learn about the small business capital gains tax (CGT) concessions that provide relief on capital gains made by small businesses and gain an awareness of some of the ways the tax system allows different treatments for smaller businesses.

# Advanced level microcredentials



## Goods and services tax advanced

In this unit, you will focus your learning mainly on transactions where there is a varying extent of creditable purpose, particularly involving input taxed supplies. Learn about the importance of the concept of creditable purpose, which underpins the consequences for the recipient when supplies are made to them. Learn in more detail about creditable purpose and adjustment events, financial supplies, GST and real property, and cross-border transactions.



## Cross border tax integrity

Examine the attribution regimes which seek to tax foreign-sourced income of non-residents to a resident taxpayer in certain circumstances. Cover two regimes that deal with international profit shifting - the thin capitalisation provisions and transfer pricing provisions. Learn to apply the attribution rules, thin capitalisation and transfer pricing provisions in non-complex scenarios.



## Taxation of partnerships

Learn about the calculation of partnership net income or loss and the calculation of taxable income or loss for a partner in complex situations. The unit also covers tax consequences of a change in the makeup of a partnership and some of the more complex anti-avoidance measures.



## Employment taxation issues

Learn how expenditure relating to employment is treated from the perspective of employers as well as the various tax obligations that arise. From the perspective of employees, examine tax principles from both a domestic and international perspective, as well as the regimes dealing with employee share schemes and employment termination payments.



## Tax planning and anti-avoidance

This unit looks at the consequences of avoidance, evasion and fraud for both the taxpayer and the tax advisor. It specifically covers the different provisions that deal with tax advisor behaviour, including the Code of Professional Conduct, the provisions of the Tax Agent Services Act 2009, and the promoter's penalty provisions.



## Tax treatment of company losses and bad debts

This unit will extend your knowledge and challenge you through some of the provisions related to the taxation of corporations. In particular, you will consider how and when a company may deduct tax losses and bad debts, and the calculation of the quantum of a deduction for income tax losses.



## Taxation of trusts

Extend your knowledge of trust provisions and the main CGT events involving trusts and the calculation of gains and losses in each event. This unit covers loss provisions and the various tests that apply to trusts when seeking to utilise losses of earlier years, the rules relating to family trust elections and interposed entity elections, as well as trust streaming rules and their impact on distributions from trusts.

# Advanced level microcredentials



## Corporate distributions

Explore the mechanisms behind franking dividends, the functioning of franking accounts, and the implications of capital management on shares. The unit also covers the income tax treatment of liquidator distributions and specific anti-avoidance provisions related to these areas.



## Taxation of complex capital gains

This unit covers the following types of roll-over relief available: roll-over to wholly owned companies, replacement asset roll-overs, same asset roll-overs, and restructure roll-overs.



## Superannuation advanced

Learn about superannuation contributions, including concessional and non-concessional rules, and explore the transfer balance cap and total superannuation balance. Topics include calculating fund taxes, resident status, non-arm's length income (NALI), and the tax treatment of retirement benefits.



## State and territory duty advanced

Learn about some of the more advanced topics and concepts that are relevant to the duty regimes across the Australian jurisdictions, building on the fundamental topics covered in the Stamp and Transfer Duties Fundamentals unit.



## Land taxes

Learn how to identify whether a particular landholding gives rise to land tax and to calculate the tax. This unit covers the exemptions and circumstances that can give rise to more land tax being required to be paid beyond the standard amount.



## Tax policy

This unit looks at the set of principles, rules, and regulations governing how taxes are levied, collected, and administered. Tax policy represents the government's strategic approach to generating revenue to fund public services, redistribute wealth, influence economic behaviour, and achieve social and economic objectives. It covers the tax and transfer systems and the interaction between state governments and the federal government.



## Financing business assets and foreign currency transactions

Learn the key concepts surrounding four major areas of tax law: debt/equity rules, Taxation of Financial Arrangements, leasing and hire purchase transactions, and foreign currency translation rules, including Division 775.



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**Please contact our team to discuss your options and request specialist support:**

**P: 1300 829 338**

**E: [taxacademy@taxinstitute.com.au](mailto:taxacademy@taxinstitute.com.au)**

**[taxinstitute.com.au](https://taxinstitute.com.au)**