

ADVANCED STANDING/EXEMPTION

Please read the following information prior to applying for Advanced Standing/Exemption.

This Advanced Standing/Exemption policy applies to students accepted for enrolment into the following programs:

- **Bachelor of Taxation** (4620)
- **Graduate Diploma in Taxation Studies** (5541)
- **Graduate Certificate in Taxation and Financial Planning** (7270)
- **Graduate Diploma in Taxation and Financial Planning** (5272)
- **Graduate Diploma in Advanced Taxation** (5540)
- **Master of Taxation** (9250)
- **Master of International Taxation** (9255)
- **Master of Applied Taxation** (9260)
- **Master of Taxation and Financial Planning** (9270)

Applications must be accompanied by supporting documents to allow each case to be considered on its merits.

When applying for exemptions, a focused and well-documented case will facilitate the process of evaluating the claim for exemption.

GENERAL EXEMPTION POLICY FOR UNDERGRADUATE AND POSTGRADUATE PROGRAMS

The following information applies to all students.

1. Exemption may be granted for courses for which a student has already received credit in another degree or qualification.
2. Applicants should submit the Course Exemption/Advanced Standing (SA25) form with their application for admission to Atax. Where the application for admission is successful, the request for Course Exemption/Advanced Standing will be processed.
3. The Australian School of Taxation grants exemptions. Claims for exemptions are administered by the relevant Course Authorities (normally the Schools expert in the relevant area).
4. Although the Commerce and Economics Group of Schools does not take into account courses completed more than five to seven years before the application, a flexible policy is applied to Tax and Law courses. Exemption will not usually be granted where there has been extensive change in the law in a particular area of study since completion.

Form SA25 Course Exemptions/Advanced Standing must be used. Further copies are available from Atax website at <http://www.atax.unsw.edu.au/students/forms/> and at Faculty of Law Student Services Office, Level 2 the Law Building, UNSW, phone: +61 (2) 9385 2227.

EXEMPTION APPLICATIONS MUST BE SUPPORTED BY RELEVANT DOCUMENTATION

This includes:

- relevant transcripts of results (certified copies only);
- course syllabus or evidence of content (this is not necessary in the case of exemptions based on the ICAA and CPA Australia qualifications); and
- in the case of overseas qualifications, evidence that the courses completed are equivalent to the standard and content of the courses for which the exemption is being sought.

EXEMPTIONS POLICY FOR BACHELOR OF TAXATION

ADMISSION WITH ADVANCED STANDING

1. A maximum of eight courses can be exempted for the Bachelor of Taxation Degree.
2. Exemptions might be granted where a student has passed a course of similar content and standard to the Bachelor of Taxation degree. Study can include TAFE courses (see below).
3. **General Education Exemptions**
Please refer to the section on General Education Exemptions below.
4. **Core Tax Courses.**
Exemption will rarely be given for core tax courses. Even if students have studied basic tax or have considerable experience, Atax considers that a detailed revisiting of basic concepts is important and that more experienced students can complete this examination at a higher level.

ADVANCED STANDING BASED ON TAFE STUDY

To apply for exemptions based on TAFE study you will need to have completed a TAFE program at least the Certificate IV level and in certain circumstances have achieved a prescribed grade in those studies. The courses for which exemption may be granted are:

- ATAX0002 Computer Information Systems** (if B/Credit grade average overall in TAFE program and 8395C Business Computing, 9434C Computer Accounting Systems, 9434S Accounting System Design and 9434X Business Computing Advanced [or equivalents] taken as electives).
- ATAX0004 Framework of Commercial Law** (if B/Credit grade average overall in TAFE program and 8395F Commercial Law I and 9434R Commercial Law II [or equivalents] taken as electives).
- ATAX0005 Accounting 1** (if 9434A Accounting 1, 9434B Accounting 2 [or equivalents] taken as electives).
- ATAX0010 Accounting 2** (if B/Credit grade average overall in TAFE program and 8395C Business Computing, 9434F Financial Accounting, 9434G Budgeting and 9434J Company Accounts [or equivalents] taken as electives)
- ATAX0057 Business Finance** (if B/Credit grade average overall in TAFE program and 9434N Financial Management Principles and 9434V Financial Management Applications [or equivalent] taken as electives). Note that those students wishing to obtain professional accreditation may still need to study this course in order to satisfy the requirements of some professional bodies.
- ATAX0059 Management Accounting** (if B/Credit grade average overall in TAFE program and 9434U Management Accounting Applications and 9434YB Business Planning and Control [or equivalents] taken as electives). Note that those students wishing to obtain professional accreditation may still need to study this course in order to satisfy the requirements of some professional bodies.
- ATAX0060 Auditing** (if B/Credit grade average overall in TAFE program and 9434YC Applied Audit Framework and 9434YD Internal Audit [or equivalents] taken as electives). Note that those students wishing to obtain professional accreditation may still need to study this course in order to satisfy the requirements of some professional bodies.
- REGS0603 Completion of Certificate IV** (subject to completion of a number of specific courses – details available on enquiry).

Note: the above courses are based on the new NSW Advanced Diploma and should be taken as a guide only and the maximum number of exemptions remains at eight. The courses for which claims for exemption are being based should have been completed within the past seven years.

GENERAL EDUCATION COURSES

1. Where Bachelor of Taxation students seek exemption from General Education in whole or in part on the basis of specific courses previously studied at a university:

Courses claimed shall be examined on a case by case basis by the Atax Education Committee to establish that they meet UNSW General Education criteria. Where such criteria are met, an appropriate exemption shall be allowed. In non-controversial cases this process is delegated to the Atax General Education Convenor.

2. Where Bachelor of Taxation students seek exemption from General Education in whole or in part on the basis of substantial completion of courses previously studied at an appropriate level at other tertiary institutions:

Courses claimed shall be examined on a case by case basis by the Atax Education Committee to establish that they meet UNSW General Education criteria. Where such criteria are met, an appropriate exemption may be allowed. In non-controversial cases this process is delegated to the Atax General Education Convenor. As Atax students come from diverse backgrounds, frequently have overseas tertiary qualifications and generally are mature age, it is anticipated that a number of cases will need to be referred to the Atax Education Committee. In determining the appropriate tertiary level of the program, resources such as the Commonwealth Guide to Overseas Qualifications shall be employed.

3. UNSW General Education criteria which must be met.

These include:

- Prior study on which exemptions are based must be in an area substantially outside that covered by the normal range of Bachelor of Taxation courses.
- Student learning should have been achieved within teaching units whose approach to the discipline would be expected to be substantially different from that of a law or business teaching unit.

4. It is noted particularly that UNSW General Education rules do NOT allow claims for exemption based on life experience alone.

The university requires objective tertiary level study of the area claimed. All students are assured of fair and equitable treatment using this approach. The community at large benefits from the sure knowledge that every undergraduate successfully building their career on a UNSW Bachelor of Taxation degree really does have exposure to broad education at tertiary level.

5. Double counting

Course(s) and/or study undertaken in programs other than the Bachelor of Taxation may not be accepted for General Education exemption(s) where the course(s) or study was a primary qualification for entry into the Bachelor of Taxation. Similarly, an exemption will not be allowed where such exemption would effectively enable a student to gain credit more than once with respect to the study or course(s).

6. Procedure

Application is made to the Education Committee of the Australian School of Taxation, utilising the exemptions claim form Course Exemptions/Advanced Standing (SA25).

ATAX EXEMPTIONS POLICY FOR MASTER OF TAXATION BY RESEARCH

The Australian School of Taxation has determined that exemptions for the coursework components may be granted for up to three courses (ATAX0401 Tax Policy; ATAX400 Research Methods in Taxation and the elective course) provided that the student has satisfactorily completed an equivalent course of study at the same level.

ATAX EXEMPTIONS POLICIES FOR POSTGRADUATE PROGRAMS:

EXEMPTION POLICY FOR MASTER OF TAXATION, MASTER OF INTERNATIONAL TAXATION, MASTER OF APPLIED TAXATION AND GRAD DIP ADVANCED TAXATION

1. The Australian School of Taxation has determined that exemption shall be available for not more than two courses for the Master of Taxation, Master of International Taxation or Graduate Diploma in Advanced Taxation.
2. Exemptions are granted only if courses are of a standard and content equivalent to corresponding courses in the Atax Program. Course authorities do not normally grant exemption for courses completed other than in Universities or Colleges of Advanced Education with high standing in the relevant area. In order to gain exemption, students will require a pass in courses of equivalent standard to the corresponding courses in UNSW and with substantially the same content as relevant postgraduate courses in the Atax Program. Whilst relevant to admission, the passing of TAFE courses will not normally generate exemptions.
3. The Australian School of Taxation has determined that exemption shall not be granted for any of the courses formerly designated ATAX02** and that candidates who have completed similar courses shall not be permitted to enrol in the equivalent courses in the Master of Taxation, Master of International Taxation or Graduate Diploma in Advanced Taxation. These courses are designed to give detailed exposure to key areas of taxation and the policy is designed to encourage more experienced students to extend such exposure to a higher level.
4. Exemptions are not available for undergraduate or similar courses completed at any institution, whether counting towards a qualification or not. This includes any course completed for the Bachelor of Taxation at Atax, even though those courses may be of a higher standard or better content than other undergraduate courses.
5. Exemptions for courses in the Graduate Diploma in Advanced Taxation, Master of Taxation or Master of International Taxation will not be granted for any course completed for the Graduate Diploma in Taxation Studies. Exemptions for postgraduate courses completed in other institutions or University of New South Wales courses shall be granted only if the courses are of a standard and content equivalent to courses in the Atax Program.
6. The Australian School of Taxation has determined students who are currently enrolled in the Graduate Diploma in Advanced Taxation, Master of Taxation or Master of International Taxation programs and who successfully complete the ICAA CA Program may be granted 6 unspecified Units of Credit towards the Graduate Diploma in Advanced Taxation, Master of Taxation or Master of International Taxation degree.
7. The Australian School of Taxation has determined students who are currently enrolled in the Graduate Diploma in Advanced Taxation, Master of Taxation or Master of International Taxation programs and who successfully complete the ICAA Professional Year Program (PY) may be granted 6 unspecified Units of Credit towards the Graduate Diploma in Advanced Taxation, Master of Taxation or Master of International Taxation degree and a further 6 unspecified Units of Credit towards these degrees if they have passed the Advanced Tax Module as part of the PY.
8. The Australian School of Taxation has determined that students
 - a) who are currently enrolled in or enrol in future in the Graduate Diploma in Advanced Taxation, Master of Taxation or Master of International Taxation degrees;
 - b) who have successfully completed an undergraduate taxation course/subject, and
 - c) who successfully complete CPA Australia's CPA Program (having passed the elective CPA105 – Taxation Examination)may be granted 6 unspecified Units of Credit towards the Graduate Diploma in Advanced Taxation, Master of Taxation or Master of International Taxation degree.
9. Nothing in this policy shall be read as relaxing the general policy stated in the rules for articulation from the Graduate Diploma in Advanced Taxation to the Master of Taxation or Master of International Taxation - that students must complete a minimum of four courses at the ATAX04** level in order to be eligible for the award of the Master of Taxation or Master of International Taxation.

10. The Australian School of Taxation has determined that no advanced standing or exemptions shall be granted for Atax courses in the Master of Applied Taxation.

EXEMPTION POLICY FOR MASTER OF TAXATION AND FINANCIAL PLANNING, GRADUATE DIPLOMA OF TAXATION AND FINANCIAL PLANNING AND GRADUATE CERTIFICATE OF TAXATION AND FINANCIAL PLANNING

1. The Australian School of Taxation has determined that exemption shall be available for not more than two courses for the Master of Taxation and Financial Planning, Graduate Diploma in Taxation and Financial Planning or Graduate Certificate in Taxation and Financial Planning.
2. Exemptions are granted only if courses are of a standard and content equivalent to corresponding courses in the Atax Program. Course authorities do not normally grant exemption for courses completed other than in Universities or Colleges of Advanced Education with high standing in the relevant area. In order to gain exemption, students will require a pass in courses of equivalent standard to the corresponding courses in UNSW and with substantially the same content as relevant postgraduate courses in the Atax Program. Whilst relevant to admission, the passing of TAFE courses will not normally generate exemptions.
3. The Australian School of Taxation has determined that exemption shall not be granted for any of the courses formerly designated ATAX02** and that candidates who have completed similar courses shall not be permitted to enrol in the equivalent courses in the Master of Taxation and Financial Planning, the Graduate Diploma in Taxation and Financial Planning or the Graduate Certificate in Taxation and Financial Planning. These courses are designed to give detailed exposure to key areas of taxation and the policy is designed to encourage more experienced students to extend such exposure to a higher level.
4. Exemptions for the Master of Taxation and Financial Planning, the Graduate Diploma in Taxation and Financial Planning or the Graduate Certificate in Taxation and Financial Planning will not be granted for any course completed for the Bachelor of Taxation, or Graduate Diploma in Taxation Studies, or Graduate Certificate in Taxation Studies, or any undergraduate course completed at another institution. Exemptions for postgraduate courses completed in other institutions or University of New South Wales courses shall be granted only if the courses are of a standard and content equivalent to courses in the program.
5. Nothing in this policy shall be read as relaxing the general policy stated in the rules for articulation from the Graduate Certificate in Taxation and Financial Planning to the Graduate Diploma in Taxation and Financial Planning or from the Graduate Diploma in Taxation and Financial Planning to the Master of Taxation - that students must complete a minimum of four courses at the ATAX04** level in order to be eligible for the award of the Master of Taxation and Financial Planning.

ATAX EXEMPTIONS POLICY FOR THE GRADUATE DIPLOMA IN TAXATION STUDIES

1. The Australian School of Taxation has determined that in no case shall a student gain a Graduate Diploma in Taxation Studies by completing less than eight courses.
2. Where a student is granted three or more credits for courses completed as part of the work for other degrees (whether granted credit for another degree or not), the student shall enjoy two exemptions and, in lieu of the remaining courses shall be permitted to choose additional courses, as approved by the Australian School of Taxation, from a list of Bachelor of Taxation and Graduate Diploma in Advanced Taxation courses.
3. Exemptions are granted only if courses are of a standard and content equivalent to corresponding courses in the Atax Program. Course authorities do not normally grant exemption for courses completed other than in Universities or Colleges of Advanced Education with high standing in the relevant area. In order to gain exemption, students will require a pass in courses of equivalent standard to the relevant courses in UNSW and with substantially the same content as relevant Postgraduate courses in the Atax Program. While relevant to admission, the passing of TAFE Courses will not normally generate exemptions.

