

THE CHARTERED INSTITUTE OF TAXATION OF NIGERIA

Taxation Technician's Scheme (TTS) GUIDELINE



ABOUT THE TAXATION TECHNICIAN'S SCHEME (TTS)

Professional Tax Practitioners and Administrators require the assistance of able and trained technical staff in the discharge of their day-to-day professional duties as supporting technical staff. The Taxation Technician's Scheme is designed by the Institute for the training of these supporting technical staff.

OBJECTIVES OF THE SCHEME

The objectives of the Scheme include:

- (i) To provide recognized qualifications for taxation technicians in various offices of Tax Practitioners and Administrators both in the private and public sectors; and
- (ii) To provide opportunities for exceptional technical staff to progress towards acquiring professional qualifications of the Institute.

TARGET STUDENTS

- (i) Those holding supervisory posts in government establishments, Commercial, Finance and Revenue departments.
- (ii) Clerks in Tax practicing firms;
- (iii) Clerks in Federal and State Boards of inland/internal Revenue; and
- (iv) Experienced and matured individuals who are not qualified for student registration.

ENTRY REGULATIONS AND REGISTRATION

A. REGISTRATION PROCEDURE:

TTS students are required to apply via the CITN website by the click on **“become taxation technician schemes”** from the **“Join Now”** menu of the website. Payment can be made online with your Mastercard, Visa, Verve, Interswitch, etransact cards.

TTS Payments	FEES (=N=)
REGISTRATION	9,000.00
Annual Subscription (billed after a year after registration)	1000.00
Exams Form Fee	1000.00
Exam fee/paper	TTS1 – 2500 TTS2 – 3000 TTS3 - 3500 Non refundable fee-4000
Exemption form fee	3,500.00
Exemption/paper fee	TTS1- 2500 TTS2- 3000 TTS3- 3500

B. REQUIREMENTS FOR REGISTRATION

Entry for the Examination is open to all members of the public with at least, one or more of the following qualifications;

- Senior Secondary Certificate Examination (SSCE)/General Certificate Examinations (GCE) with 3 credits with at least a pass either in English or Mathematics
- Ordinary National Diploma/Certificate from any recognized Institution
- National Certificate of Education (N.C.E)
- Teachers Grade II
- ATS
- Mature Students (not less than 25 years and proficient in reading and writing English language). Such applicant must however support his/her application with evidence of a. minimum of five (5) years employment in the Federal Inland Revenue Service or State Board of Internal Revenue.

EXEMPTION CLAUSES

Qualification	Exemption	Fee
1. OND Accounting	Papers 1, 2 & 3	7,500
2. OND Business Studies	Papers 2 & 4	5,000
3. NCE	Subject for subject based on course content	
4. ATS (ICAN)	All Part 1 papers & papers 7 & 8	8,500
5. OND (Taxation)	Papers 1,2 & 3	7,500

TAXATION TECHNICIANS' SCHEME EXAMINATION COURSES

(1) TTS Part 1

COURSES FROM NEW SYLLABUS		COURSES FROM OLD SYLLABUS
(i)	Introduction to Taxation	Economics
(ii)	General Principles of Law	Accounting
(iii)	Accounting	Element of Business Law
(iv)	Communication Skills	Introduction to Taxation

Examination Form Fee	1, 000.00
Per Subject Fees	2,500.00
Total Subject Fees	10,000.00
Registration Fees (Non Refundable)	4,000.00

(2) TTS Part 2

COURSES FROM NEW SYLLABUS		COURSES FROM OLD SYLLABUS
(i)	Income Taxation	Management Information System
(ii)	Introduction to Nigerian Tax System	Personal Taxation
(III)	Quantitative Techniques	Business Taxation
(iv)	Management Information System	Business Management

Examination Form Fee	1, 000.00
Per Subject Fees	3,000.00
Total Subject Fees	12,000.00
Registration Fees (Non Refundable)	4,000.00

(3) TTS Part 3 –

COURSES FROM NEW SYLLABUS	COURSES FROM OLD SYLLABUS
(i) Fundamentals of Tax Audit	
(ii) Indirect Taxation	
(iii) Economics & Public Finance	
(iv) Business Management	

Examination Form Fee	1, 000.00
Per Subject Fees	3,500.00
Total Subject Fees	14,000.00
Registration Fees (Non Refundable)	4,000.00

ADMISSION OF TTS GRADUATES TO CITN PROFESSIONAL EXAMINATIONS

- (i) Every TTS graduate who is interested in becoming a Chartered Tax Practitioner or Chartered Tax Administrator by sitting for the Institute's Professional Examinations can do so after completing the Part 3 of the TTS Examinations and having obtained a minimum of five (5) credits, including English and Mathematics, in the GCEIWASC/SSCE Ordinary Level.
- (ii) Every TTS graduate after having satisfied the requirements in (i) above, on application, shall be exempted from the Foundation level of the Professional Examinations, and shall be required to write and pass all papers in Professional I and 11 to qualify for the Associate membership. However, the admission is subject to the candidate acquiring the mandatory eighteen months pre or post qualification experience in Taxation Practice or Administration.

Note

- Candidate who intends writing the exams must have registered as student **2 clear months** before the examination dates and must have been given student membership number (Registration number)
- Student Registration and Exemption Registration **is continuous**
- The Examinations take place twice every year in **April & October**.

For further enquiries, please contact the Examinations and Students' Affairs Department of the Institute or **Call Lizzy - 08023244395 and Motunrayo - 07075724372**