

**THE CHARTERED INSTITUTE OF TAXATION OF NIGERIA  
TRANSITION FROM OLD TO NEW SYLLABUS**



OLD SYLLABUS		NEW SYLLABUS
<b>TAXATION TECHNICIAN SCHEME</b>		
<b>STAGE 1</b>		
Nos	Current Status	New Syllabus Status
1	Passed Stage one of the old syllabus	To Proceed to TTS 2
2	Candidates having reference in Part 1 of the old syllabus	1. Reference in Economics - To Sit for Communication Skills only in TTS 1 in new Syllabus. 2. Reference in any one of Accounting, Business Law and Introduction to Taxation - To sit for the corresponding Course of Accounting, General Principle of Law and Introduction to Taxation respectively in addition to Communication Skills in TTS 1 of the New Syllabus
<b>STAGE 2</b>		<b>New Syllabus Status</b>
3	Passed stage 2	Qualified (Could proceed to Professional Level)
4	Candidates having reference in Part 2 of the old syllabus	1. Reference in Management Information System - To sit for Management Information System, Introduction to Nigerian Tax System and Quantitative Techniques in the TTS 2 new Syllabus and be credited with Business Management in TTS 3 2. Reference in Either Personal Taxation or Business Taxation - To sit for Income Taxation, Introduction to Nigerian Tax System and Quantitative Techniques in the TTS 2 in the new Syllabus and be credited with Business Management in TTS 3 3. Reference in Business Management - To sit for Introduction to Nigerian Tax System
<b>PROFESSIONAL SCHEME</b>		
<b>FOUNDATION</b>		
5	Passed old Foundation	To write all papers in PT 1 of new syllabus
6	Candidates having reference in MIS of the old syllabus	Reference in Management Information System - To sit for Principle of Taxation only in Foundation of the new Syllabus
7	Managerial Economics in the old Syllabus	Reference in Managerial Economics - To sit for Principle of Taxation and Economics in Foundation of the new Syllabus
8	Business Law in the old Syllabus	Reference in Business Law - To sit for Principle of Taxation and General Principle of Law in Foundation of the new Syllabus
9	Accounting in the old Syllabus	Reference in Accounting - To sit for Principle of Taxation and Accounting in Foundation of the new Syllabus
<b>PE 1</b>		<b>New Syllabus Status</b>
10	Passed old PE 1	To write PT 2 except International Taxation
11	Failed Revenue Law only in the PE 1	Reference in Revenue Law - To sit for Revenue Law, Quantitative Techniques and Indirect Taxation in PT 1 of the new syllabus and be credited with International Taxation in PT2 of the new Syllabus
12	Failed International Taxation only in PE 1	Reference in International Taxation - To sit for Quantitative Techniques and Indirect Taxation in PT 1 of the new syllabus and all papers in PT2 of the new Syllabus

13	Failed Personal Taxation only in PE 1	Reference in Personal Taxation - To sit for Income Taxation, Quantitative Techniques and Indirect Taxation in PT 1 of the new syllabus and be credited with International Taxation in PT2 of the new Syllabus
14	Failed Business Taxation only in PE 1	Reference in Business Taxation - To sit for Income Taxation, Quantitative Techniques and Indirect Taxation in PT 1 of the new syllabus and be credited with International Taxation in PT2 of the new Syllabus
<b>PE 2</b>		<b>New Syllabus Status</b>
15	Passed old PE 2 (From October 2012 – October 2014)	Qualified for admission to Associate Membership
16	Failed Tax Audit and Investigation only	Reference in Tax Audit and Investigation - To sit for Tax Audit and Investigation, Taxation of E-Commerce and Strategy, Risk and Ethics in the new PT 2 Syllabus and Solid Minerals in PT 3 since International Taxation had been previously passed and credited in the old PE 1 Syllabus
17	Failed Oil, Gas and Other Minerals Taxation only	Reference in Oil, Gas and Other Minerals Taxation - To sit for Taxation of E-Commerce and Strategy, Risk and Ethics in the new PT 2 Syllabus and Oil, Gas Taxation and Solid Minerals Taxation in the new PT 3 Syllabus while other courses had been credited in the new PT 3 Syllabus
18	Failed Tax Practice and Business Management only	Reference in Tax Practice and Business Management - To sit for Taxation of E-Commerce and Strategy, Risk and Ethics in the new PT 2 Syllabus; Tax Management and Solid Minerals in the new PT 3 Syllabus while other courses had been credited in the new PT 3 Syllabus
19	Failed Case Study only	Reference in Case Study - To sit for Taxation of E-Commerce and Strategy, Risk and Ethics in the new PT 2 Syllabus; while Solid Minerals and Practical Cases in Taxation in the new PT 3 Syllabus. Other courses had been credited in the new PT 3 Syllabus
20	Tax Audit and Investigation in PE2 in the old syllabus	Is equivalent to Tax Audit and Investigation in PT 2 in the new syllabus
21	Case Study in Taxation in PE2 in the old syllabus	Is equivalent to Practical Cases in Taxation in PT 3 in the new syllabus
<b>FURTHER NOTES</b>		
1	Where a candidate had passed a particular paper of the old syllabus, he/she would be credited with that paper in the	
2	All candidates are expected to conclude a level before proceeding to the next level	
3	Any candidate shall not sit for two levels at the same diet	
4	PE MEANS Professional Examinations as used in old syllabus	
5	PT means Professional Taxation as used in new syllabus	
6	Candidate who intends writing the exams must have registered as students 2 clear months before the examination	
7	A student, who is desirous of exemption in any stage, must have gotten required exemption one clear month before	