

THE CHARTERED INSTITUTE OF TAXATION OF NIGERIA



PROFESSIONAL STUDENTS GUIDELINES

The Chartered Institute of Taxation of Nigeria started on February 4, 1982 as Association of Tax Administrators and Practitioners. Thereafter, it metamorphosed into Nigerian Institute of Taxation, which was formally launched on February 21, 1982 and statutorily recognised on May" 6, 1987 as a Company Limited by Guarantee. The Institute was chartered through Act number 76 of '1992 and was charged with the duty. Among others, of determining what standards of knowledge and skill are to be attained by persons seeking to become its members? Membership of the Institute cuts across such professions like Accounting, Law and other professionals who have acquired the relevant tax experience.

ENTRY REGULATION AND REGISTRATION

A. REGISTRATION PROCEDURE:

Application for admission to student membership must be made on the prescribed form. This requires an undertaking on the part of the applicant to abide by the rules laid down by the council from time to time. Every applicant shall produce satisfactory evidence of age; with photocopies of his/her educational certificates. The Council reserves the right to grant or refuse any application or to terminate the registration of a candidate: A successful applicant shall be required to pay the prescribed annual subscription fee for the year; upon which he shall be allocated a student number. This number must be quoted in full in all communications with the Institute.

B. CONDITIONS TO BE SATISFIED

Every prospective candidate for admission to student membership must satisfy the Council that;

- He is not below the age of 18
- He possesses the basic minimum educational qualification as set by Council.
- He is a fit and proper person to be registered.

Any student failing to comply with the above regulations may be liable for such penalties as the Institute may decide.

C. ELIGIBILITY TO REGISTER AS STUDENT MEMBER

An applicant shall be eligible to register as a student if he/she possesses a minimum of first degree, Higher National Diploma or its equivalent. Such person would obtain the Institute's Student Membership form/Reg. fee N1, 500.00, Syllabus with the sum of N1, 500:00. On submission, an applicant is to pay N4, 500 processing fee N2, 500 Building fund and A/Sub N1, 500.00.

Note:- All forms for application have to be filled online (www.citn.org/join_citn)

A. REGISTRATION PROCEDURE:

Prospective Professional students are required to apply online via the CITN website by the click on **"Become a Professional Student Member"** from the **"Join Now"** menu of the website. Payment can be made online with your Mastercard, Visa, Verve, Interswitch, etransact cards.

Payments	Professional Students
REGISTRATION (inclusive of subscription)	₦11,500.00
Annual Subscription (billed after a year after registration)	₦ 1500.00
Exams Form Fee	₦ 1000.00
Exam fee/paper	FOUNDATION – ₦3500 PT1 – ₦4500 PT2 – ₦ 5500 PT3 – ₦ 6500 Non refundable fee-₦ 5000
Exemption form fee	₦ 3,500.00
Exemption/paper	FOUNDATION- ₦ 4000 PT1- ₦ 6000 PT2- ₦ 8000

EXEMPTION CLAUSE

The Institute will consider applications for exemptions from holders of the following qualifications. However, only one certificate (academic or professional) could be used to seek for the Institute's exemption. (Exemption Form **N3, 500**) with the additional fees below:

Exemption /paper fee:

TTS1- N2500, TTS2- N3000, TTS3- N3500
FOUNDATION- N4000, PT1- N6000, PT2- N8000

S/N	QUALIFICATION	EXEMPTION (NEW)	EXEMPTION FEE (₦) APPROVED RATES
1.	TTS Graduates (ATT)	All Foundation Papers, Quantitative Techniques in PT 1	22,000
2.	ICAN(ACA)	All Foundation Papers, Quantitative Techniques, Income Tax in PT 1	28,000
3.	ANAN(CAN)	All Foundation Papers	16,000
4.	ACIB	All Foundation Papers	16,000
5.	ACS	All Foundation Papers	16,000
6.	ACIS	All Foundation Papers, Quantitative Techniques in PT 1	22,000
7.	MNIM	All Foundation Papers & Strategy, Risk & Ethics PT 2	24,000
8.	LLB, BL	General Principles of Law; Revenue Law	10,000
9.	HND/BSc (Accounting)	All Foundation Papers	16,000
10.	HND/BSc (Bus. Admin)	Accounting, Economics & General Principles of Law	12,000
11.	HND/BSc Taxation	All Foundation & PE 1 Papers	22,000
12.	HND/BSc Maths/Statistics	Economics, Quantitative Techniques	10,000
13.	BSc Economics	Economics & General Principles of Law, Quantitative Techniques	14,000
14.	HND/BSc Banking/Finance	Quantitative Techniques, Economics	10,000

PROFESSIONAL EXAMINATION COURSES

(The same fee applied to both old and new courses, See old and new syllabi for further details)

(1) Foundation

COURSES FROM NEW SYLLABUS	COURSES FROM OLD SYLLABUS
i. Principles of Taxation	Accounting
ii. Accounting	Business Law
iii. General Principles of Law	Managerial Economics
iv. Economics	Management Information System

Examination Form Fee	1, 000.00
Per Subject Fees	3,500.00
Total Subject Fees (4 subjects)	14,000.00
Registration Fees (Non Refundable)	5,000.00

(2) Professional Taxation 1

COURSES FROM NEW SYLLABUS	COURSES FROM OLD SYLLABUS
i. Quantitative Techniques	Revenue Law
ii. Revenue Law	Personal Taxation
iii. Income Taxation	Business Taxation
iv. Indirect Taxation	International Taxation

Examination Form Fee	1, 000.00
Per Subject Fees	4,500.00
Total Subject Fees (4 subjects)	18,000.00
Registration Fees (Non Refundable)	5,000.00

(3) Professional Taxation 2

COURSES FROM NEW SYLLABUS	COURSES FROM OLD SYLLABUS
i. Taxation of E-commerce	Tax Audit And Investigation
ii. Strategy, Risk and Ethics	Oil, Gas And Other Minerals Taxation
iii. Tax Audit and Investigation	Tax Practice and Business
iv. International Taxation	Case study

Examination Form Fee	1, 000.00
Per Subject Fees	5,500.00
Total Subject Fees (4 subjects)	22,000.00
Registration Fees (Non Refundable)	5,000.00

(4) Professional Taxation 3

COURSES FROM NEW SYLLABUS	COURSES FROM OLD SYLLABUS
i. Oil, Gas Taxation	
ii. Solid Minerals Taxation	
iii. Tax Management	
iv. Practical Cases in Taxation	

Examination Form Fee	1, 000.00
Per Subject Fees	6,500.00
Total Subject Fees (4 subjects)	26,000.00
Registration Fees (Non Refundable)	5,000.00

The Examinations take place twice every year in April and October.

Note:

- All forms for application have to be filled online (www.citn.org/join_citn)
- All other qualifications not listed above to write all courses from Foundation stage.

This information is by the order of the Council of The Chartered Institute of Taxation of Nigeria.

For further enquiries, please contact the Examinations and Students' Affairs Department of the Institute on studentaffairs@citn.org or Call 08033642495 and 08025319880