

# Application to the CIOT under EC Directive 2005/36/EC

(PLEASE USE CAPITAL LETTERS)



Title: Mr  Mrs  Miss  Ms  Dr   
(Please tick)

Surname:

Forename(s):

Contact address: (address for all correspondence)

Postcode:

Date of birth:

Name and full address of employer: (if employed)

Job Title:

Daytime contact number:  
(with Country code)

E-mail address:

## Eligibility for Assessment under Directive 2005/36/EC

Tick under which one of the following Directive provisions your application is based



Applicants eligible to apply for assessment under the provisions of Directive 2005/36/EC are those who are nationals of the EU/EEA or Switzerland:

- a) Who are already fully qualified to practise their profession (i.e. tax) in a Member State which regulates the profession, where access to the profession requires a minimum of three years study at a university or establishment of higher education or other establishment of equivalent level.
- b) Who are already fully qualified to practise their profession (i.e. tax) in a Member State which does not regulate the profession, where access to the profession requires a minimum of three years study at a university or establishment of higher education or other establishment of equivalent level, but who have a recognised qualification showing that the holder has successfully completed a course of three years higher educational study at a university or other institution of equivalent level, together with any further necessary training which has prepared them for the profession. In addition, the applicant must have practised the profession in a Member State for a minimum of one year (full-time, or the equivalent part-time) in the past ten years. The exception to this rule is where the applicant provides proof that he/she has undergone 'regulated education and training' as defined within the Directive.
- c) Who hold the qualification required to practise the regulated profession (i.e. tax) but have not undertaken a minimum of three years higher education. In these cases the qualification must have been regarded by the competent body in the relevant Member State as equivalent in giving access to the regulated profession.
- d) Who have acquired rights to practise the profession (i.e. tax) in a member state.
- e) Whose profession (i.e. tax) is regulated at diploma level of Directive 92/51/EEC in their home state but is regulated under Directive 2005/36/EC in the host state. In these cases the application is subject to a Passerelle or Bridging Procedure (see below).

### Passerelle or Bridging Procedure

The General System Directives allow for movement between the two Directives and between the levels within the Directives themselves. It may be the case that what appears to be the same profession falls under Directive 2005/36/EC in one Member State and under Directive 92/51/EEC in another. In such cases it is possible to bridge from 91/51/EEC into 2005/36/EC providing the profession falls at the level of Diploma (post secondary course of at least one year duration plus any relevant professional training). If a profession is regulated at Diploma level of Directive 92/51/EEC in the host state but in the home state is regulated at Certificate level, the applicant is eligible for assessment because of the bridging procedure. A applicant may only bridge over one level (i.e. from Certificate level to Diploma level in 92/51/EEC or from Diploma level 92/51/EEC to Directive 2005/36/EC). The bridging procedure does not apply to applications falling under the level of 'Attestation of Competence'.

You must return this application form with a copy of your qualification. This copy must be signed as a true copy by your employer or a professionally qualified individual who has seen the original document. You should not send original documents.

Give details below of the documentation you have enclosed.

### Professional Conduct (to be completed by all)

Have you ever been convicted of any offence in any court in the UK or elsewhere (other than a motoring offence which did not result in disqualification)?

YES  NO

*Note: Under the Rehabilitation of UK Offenders Act 1974 a person is not obliged to disclose spent convictions other than those which carried a sentence of imprisonment exceeding 30 months.*

Have you ever been the subject of disciplinary action by a professional body, tribunal or regulatory authority?

YES  NO

Have you ever been adjudged bankrupt or entered into a voluntary arrangement with creditors?

YES  NO

Have you ever been disqualified as a director?

YES  NO

**If you have answered “yes” to any of these questions please give details below and on a separate sheet if necessary.**

The application procedure is deemed to have started once this completed form and the accompanying documentation have been received. It is suggested that you use a secure form of guaranteed delivery. The CIOT will respond to your application within four months of the date of its receipt and confirm what is required in order to achieve CIOT Membership.

Please print your name:

Signature:

Date:



Post to:

Chartered Institute of Taxation

30-33 Monck Street, London SW1P 2AP

E-mail: [education@tax.org.uk](mailto:education@tax.org.uk)