



Certified Payroll Technician

Certified VAT Technician

PAYE/PRSI and Value Added Tax (VAT) are the largest tax liabilities which most companies incur and the largest sources of tax recoveries on Revenue audits. Yet the people responsible for the management and payment of their companies' PAYE/PRSI and VAT liabilities often have to do so without the benefit of specialist training and little or no practical support. The IPASS Certified Payroll Technician and Certified VAT Technician qualifications are two excellent qualifications which provide students with the skills and knowledge necessary to manage their employers' PAYE/PRSI and VAT affairs.

CERTIFIED PAYROLL TECHNICIAN (CPT)

The Certified Payroll Technician is the leading payroll qualification in Ireland. The course assumes no prior knowledge of payroll matters and it provides students with a comprehensive and practical knowledge of the operation of the PAYE and PRSI systems and a thorough knowledge of Employment Law which has a direct bearing on the operation of the payroll function. The course is extremely interesting and practical and it provides all of the essential information needed to work in a payroll function. The qualification will also enhance the student's career prospects and will undoubtedly bring real benefits and improvements to the workplace.



Higher Education and
Training Awards Council
Comhairle na nDámhachtainí
Ardoideachais agus Oiliúna

Certificate in Payroll Techniques
HETAC Level 6 Certificate

CERTIFIED VAT TECHNICIAN (CVT)

The Certified VAT Technician is the only VAT specific qualification in Ireland. The course assumes no prior knowledge of VAT matters and it explains in detail, the important principles and workings of the Irish VAT system, for all kinds of businesses. The course also outlines the most common problems which businesses have to contend with on a daily basis and it teaches students how to recognise these problems and more importantly, how to deal with them.



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Certificate in VAT Techniques
HETAC Level 6 Certificate

COURSE MATERIAL: Students will receive comprehensive course manuals, updated twice yearly which are written by some of the country's most experienced tax lecturers and consultants, including former Revenue auditors.

THE BENEFITS OF BECOMING A CERTIFIED PAYROLL TECHNICIAN OR A CERTIFIED VAT TECHNICIAN

Students who graduate as a Certified Payroll Technician or a Certified VAT Technician will:

- Become an invaluable member of their employer's financial team, by being aware of their employer's compliance obligations in a highly technical area.
- Significantly enhance their career development prospects.
- Enhance their payroll/VAT skills, their technical expertise and confidence.
- Develop their professional skills and abilities through the application of advanced training.
- Develop a network of contacts in a range of businesses working in the same specialist field as themselves.
- Hold a HETAC accredited Level 6 Qualification.

THE BENEFIT FOR EMPLOYERS

Employers will:

- Have a highly skilled individual with a unique technical knowledge of every employer's compliance requirements in relation to payroll or VAT.
- Know that your largest tax liabilities are being managed by a person who holds a specialist professional qualification.
- Gain an improved service which will bring real financial, organisational and practical benefits to the organisation.
- Enhance their staff development by assisting them to obtain a valuable qualification.
- Recognise the need to have a truly professional payroll/VAT working environment.
- Reduce the potential of incurring penalties and other charges from Revenue.

THE CERTIFIED PAYROLL TECHNICIAN QUALIFICATION

HETAC CERTIFICATE IN PAYROLL TECHNIQUES

STAGE I

The Certified Payroll Technician course will provide students with a comprehensive knowledge of PAYE/PRSI, Social Welfare and Employment legislation and practices as they relate to both employers and their employees. The course provides all of the essential information needed to work in a payroll environment. Employers cannot depend on their payroll software to answer all their queries, particularly in relation to PRSI classifications (and consequential calculations).

The course material includes numerous examples and self assessment questions which students can use to develop their knowledge while they study. The course is extremely practical and is designed to allow students to progress at a realistic pace. If you work in payroll, you will find this course extremely interesting, practical and relevant to your job.

Students are guaranteed to learn a great deal which will undoubtedly enhance their work performance and bring real benefits to their employer and to their employees.

CERTIFIED PAYROLL TECHNICIAN - STAGE I SYLLABUS

INTRODUCTION TO EMPLOYMENT LAW

The introduction to Employment Law discusses the various types of law such as Civil, Criminal and Case Law and Employment Law. It explains what Joint Labour Committees (JLC) are, how they function and explain what Employment Regulation Orders (EROs) and Registered Employment Agreements (REAs) are and how they become legally binding on certain employers and business sectors. It also explains how awards under Employment Law are to be treated for tax purposes.

The course also covers the following employment legislation:

- Terms of Employment (Information) Act 1994 and 2001
- Payment of Wages Act 1991
- Organisation of Working Time Act 1997 – Holidays, Rest and Maximum Working Time

The three Acts above are examined in detail, explaining what the main provisions of each of the acts are:

1. The obligation on employers to issue a written statement of the terms of employment to each employee.
2. How employees should be paid and what deductions may and may not be made by the employer.
3. The entitlements of full time, part-time, casual and temporary employees' to paid holidays, public holidays, rest breaks and maximum working time and how they are calculated.

Students will learn how these acts are applied in a practical and meaningful way on a day to day basis in various types of employment.

Students will also learn how employers can act to ensure that they comply with their obligations and in many cases practical solutions are offered to situations where compliance with the acts can cause unforeseen problems for employers.

THE PAY RELATED SOCIAL INSURANCE SYSTEM

PRSI is an extremely confusing topic which very few people fully understand. This regularly leads to both overpayments and underpayments by both employers and employees. The course will include a thorough explanation of the operation of the PRSI system to include:

- PRSI Classes and Sub-Classes
- PRSI Contribution Weeks

- PRSI Exemptions and Thresholds
- Special Treatment of Job-Sharers
- Social Insurance Benefits
- Records for PRSI Purposes
- Health Contribution Levy
- Exemption from Health Levy
- Repayment of Health Levy Overpayments

THE PAY AS YOU EARN (PAYE SYSTEM)

Students will gain a thorough knowledge of the operation of the PAYE system which every employer is obliged to operate. Topics covered include:

- Introduction to the Irish Taxation System
- Revenue Commissioners Structure and Regional Divisions
- The Pay As You Earn (PAYE) System
- Employer Registration System
- Personal Tax Rates
- Tax Credits and Standard Rate Cut-Off Point (SRCOP)
- Income Tax Calendar
- PAYE Calculations
- Commencement of Employment
- Health Expenses
- Tax Relief for Expenses incurred in Employment
- Definition of Pay
- Calculation of Weekly/Fortnightly/Monthly and 4 weekly salary
- Calculation of Daily Rate of Pay
- Calculation of Overtime Rates and problems arising
- Holiday Pay and Bank Holiday Pay
- Calculation of Arrears (e.g. back dated salary increases, overtime payments and cost to employer)
- New Employees
- Cumulative Basis, Emergency Basis, Week 1/Month 1, Week 53
- The Income Levy – Operation, Exemptions and Administration
- Payments Regarded as Pay for Tax Purposes
- Payments not Regarded as Pay for Tax Purposes
- Advance Payments and Holiday Pay
- Payment due to Illness
- Payments without Deduction of Income Tax
- PAYE Administration - Form P45, P30, P60 and P35
- Income Levy Certificate
- Payments made after Date of Cessation of Employment
- Employer's Duties at the Beginning and the End of the Year



THE CERTIFIED PAYROLL TECHNICIAN QUALIFICATION HETAC CERTIFICATE IN PAYROLL TECHNIQUES

STAGE 2

The aim of this course is to provide payroll staff with a comprehensive knowledge of the practical rules in relation to Employment Law and the operation of PAYE and PRSI. It develops and expands on the knowledge that students have gained at the Stage 1 level. The topics covered have been identified as the most important issues which affect employers today. Many of these topics can lead to employers having substantial liabilities because of the incorrect manner in which they are dealt with.

The Certified Payroll Technician qualification is an extremely valuable and practical qualification, which will enhance students' career prospects and will undoubtedly bring real benefits and improvements to their workplace. The course clarifies some of the most common misconceptions in relation to the operation of PAYE and PRSI. If you work in payroll, or if you want to work in payroll, you won't find a better course for your needs and you will also find that this course is extremely interesting, practical and relevant to your job.

CERTIFIED PAYROLL TECHNICIAN - STAGE 2 SYLLABUS

EMPLOYMENT LAW

The course covers the following employment legislation:

- National Minimum Wage Act 2000
- Maternity Protection Acts 1994 and 2004
- Adoptive Leave Act 1995 and 2005
- Protection of Employees (Part-Time Work) Act 2001
- Protection of Employees (Fixed-Term Work) Act 2003

The five Acts above are examined in detail, explaining what the main provisions of each of the acts are:

1. The national minimum wage payable to employees and how it is calculated.
2. Employers' obligations to provide Maternity Leave and protection of employment for female employees.
3. The availability of Adoptive Leave and Adoptive Benefit to both male and female employees and conditions and obligations of both employers and employees.
4. The removal of discrimination against part-time workers.
5. The removal of discrimination against fixed-term workers and the prevention of abuse arising from the use of successive fixed-term employment contracts.

THE PAY RELATED SOCIAL INSURANCE (PRSI) SYSTEM

This course covers many advanced aspects of the PRSI system to include:

- PRSI and Social Insurance Entitlements
- Qualifying Conditions
- PRSI Contribution Week and Relevant Tax Year
- PRSI Benefits
- Taxation of Illness Benefit and Occupational Injury Benefit

THE PAY AS YOU EARN (PAYE) SYSTEM

This course deals with some of the more advanced PAYE issues, to include:

- Benefit in Kind and Valuation Rules
- National Pay
- Company Cars, Vans and Other Vehicles
- Preferential Loans, Accommodation, Medical Insurance
- Other benefits
- Taxation of BIK Received while on Unpaid Leave
- The Parking Levy
- Entitlement to Use a Parking Space
- Exemption for Certain Persons
- Pensions and PRSAs
- Tax Deductible Superannuation Contributions and Refunds
- Additional Voluntary Contributions (AVCs)
- Personal Pension Plans (RACs) and PRSAs
- Payment of a Pension
- Permanent Health Insurance Schemes
- Termination Payments
- Statutory Redundancy
- Basic Exemption
- Standard Capital Superannuation Benefit (SCSB)
- Foreign Service Relief
- Taxable Element of Termination Payments
- Top Slicing Relief
- Exempt Payments for Training Courses
- Jobseeker's Benefit and Redundancy/Termination Payments
- Expenses & Tax Free Payments
- Reimbursement of Expenses
- Round Sum Allowances
- Motor Travel and Subsistence Rates
- Tax Free Payments
- Removal and Relocation Expenses
- Payment to members of State and State sponsored committees and boards
- Revenue On-Line Service (ROS)



THE CERTIFIED VAT TECHNICIAN QUALIFICATION

HETAC CERTIFICATE IN VAT TECHNIQUES

STAGE I

People responsible for maintaining the VAT records of their company, need to have a thorough knowledge and understanding of the important principles and rules governing the operation of the Irish VAT system. Stage I of the Certified VAT Technician course introduces students to these principles and rules and then progresses to deal with some of the most common day to day VAT issues which staff have to deal with.

The course includes numerous practical examples and self assessment questions on the rules governing the operation of the Irish VAT system, VAT bookkeeping entries for a range of transactions, calculations of VAT liabilities and completion of VAT returns.

CERTIFIED VAT TECHNICIAN - STAGE I SYLLABUS

1. INTRODUCTION TO BASIC PRINCIPLES

- Operation of the VAT system
- VAT inclusive & VAT exclusive figures
- Books and records – Recording transactions for VAT purposes
- Calculating VAT
- VAT Rates

2. VAT REGISTRATION

- VAT Registration
- Taxable persons
- How is the threshold determined?
- Options to register
- Intending traders
- Registration procedures
- Waiver of exemption
- Cancellation of registration
- VAT Exempt and Zero Rated
- Farmers and VAT

3. VAT RETURNS

- VAT returns
- Annual returns
- Completing VAT returns
- Payments by direct debit
- Revenue On-line Service (ROS)

4. SUPPLY OF GOODS

- Place of supply of goods
- Taxable supply of goods
- Self-supplies
- Gifts
- Vouchers
- Deposits–Payments received in advance
- Repair and maintenance services
- The two-thirds rule

- Distance sales
- Internet sales

5. AMOUNT ON WHICH VAT IS CHARGEABLE

- General rule – total consideration
- Re-charge of expenses
- Postage and insurance charges
- Payments by credit card
- Sales at less than market value
- The package rule and the composite rule
- Disposing of company assets

6. DEDUCTIBLE AND NON-DEDUCTIBLE VAT

- Deductible VAT
- Non-deductible VAT
- Personal services
- Motor vehicles
- Reclaiming foreign VAT
- Business engaged in both taxable and exempt activities
- Time limits for repayments
- Bad debts
- Margin Scheme Goods

7. INVOICES AND CREDIT NOTES

- Importance of invoices
- Format of a VAT invoice
- Time limits
- Settlement Vouchers and Debit Notes
- Discounts
- Credit Notes
- Incorrect amounts of VAT invoiced
- Converting foreign currency invoices
- Electronic Data Interchange (EDI)

8. IMPORTS AND INTRA-COMMUNITY ACQUISITIONS (ICAs)

- ICAs - general
- Self Accounting - ICAs
- Calculation of VAT due on ICAs
- Imports
- Valuation for VAT purposes
- Deferred payment scheme
- Credit for VAT on imported goods
- Parcel post importation
- Supply and Install Contracts

9. EXPORTS AND INTRA-COMMUNITY SUPPLIES (ICSs)

- ICSs - general
- What are exports?
- Supplies of goods to other Member States
- Distance sales
- VIES Returns
- Retail Export Scheme

THE CERTIFIED VAT TECHNICIAN QUALIFICATION

HETAC CERTIFICATE IN VAT TECHNIQUES

STAGE 2

Stage 2 of the Certified VAT Technician course expands on the knowledge and experience gained in Stage 1. It introduces students to some of the more advanced issues which they may have to deal with including some of the most confusing and problematic areas of VAT practice, namely the correct VAT treatment of international services, construction services and dealing with Revenue VAT audits.

The course deals with these topics by explaining the logic and the purposes of the various rules and then progresses by using simple examples to illustrate these principles and rules. Students will not only learn the correct VAT treatment of these transactions, but they will gain practical experience through a number of worked examples and self assessment questions. The course will provide students with a stimulating learning experience which is reinforced by applying the VAT rules to practical real world situations, which they are likely to encounter in their working environment.

CERTIFIED VAT TECHNICIAN - STAGE 2 SYLLABUS

1. ACCOUNTING FOR VAT

- Sales / Invoice basis
- Cash receipts basis
- Excluded transactions
- Change in VAT rates
- Change from cash receipts basis to invoice basis
- Change from invoice basis to cash receipts basis
- Withholding tax and VAT

2. VAT TREATMENT OF FINANCE AGREEMENTS

- VAT treatment of hire purchase agreements
- VAT treatment of leasing agreements
- Trade-in of goods
- VAT treatment on finalisation of leasing agreements

3. TRIANGULATION SIMPLIFICATION PROCEDURE

- What is it?
- Who qualifies for it?
- How does it operate?

4. SUPPLY OF SERVICES

- What is a service?
- VAT rates on services
- Place of supply of services
- General rule and the exceptions
- VAT on services received from abroad
- When is foreign VAT payable?
- When to self account for VAT on services received from abroad

- Services liable to VAT where physically performed
- Services connected with property
- Fourth schedule services – detailed analysis of these services
- VAT liability of premises providers

5. VAT 60A RELIEF

- What is it?
- Who qualifies for it?
- How does it operate?
- How are suppliers affected?

6. VAT ON CONSTRUCTION SERVICES

- VAT rates in the construction industry
- VAT treatment of fixtures and fittings
- VAT and subcontractors
- Issue of settlement vouchers
- Stage payments/progress claims
- Non VAT invoices
- Supply and installation of goods
- VAT and Relevant Contracts Tax
- Self accounting/Reverse charge basis of accounting for VAT on construction services

7. SECTION 13A RELIEF

- What is Section 13A Relief?
- Who qualifies for it?
- How does it operate?
- Dealing with customers who have Section 13A relief
- Transactions not covered by Section 13A Relief

8. MISCELLANEOUS – INCLUDING

- VAT on international transport services
- Annual Return of Trading Details
- Supply and Install contracts
- Apportionment of VAT input credits

9. VAT REFUNDS FOR UNREGISTERED TRADERS

- VAT refunds to unregistered Irish traders
- VAT refunds to foreign businesses
- VAT refunds to farmers and fishermen
- VAT refunds on purchase of touring coaches, medical equipment, etc.

WHO SHOULD ENROL ON THESE COURSES?

- Anyone who is responsible for maintaining a company's PAYE/ PRSI or VAT records.
- People responsible for the completion of PAYE/PRSI or VAT Returns.
- Accountants and Accounting Technicians.
- Accounts managers and staff.
- People working in a finance department.
- People who wish to improve their knowledge of the Irish PAYE/ PRSI or VAT system.

CPT AND CVT QUALIFICATION REQUIREMENTS

In order to qualify as a Certified Payroll Technician or a Certified VAT Technician, students must successfully complete both Stage 1 and Stage 2 of the relevant course. Exams are held twice yearly, in late May and in early December, with repeat examination sittings being held in August and February.

There are no educational requirements for admission to either the Certified Payroll Technician or the Certified VAT Technician course.

AVAILABLE STUDY OPTIONS

CLASSROOM COURSES: IPASS CPT classroom courses are provided at approximately 40 different locations throughout the country, including a number of Dublin venues with additional venues being added on an ongoing basis.

However, the CVT course is currently run in fewer centres nationwide. To find out where the classroom course nearest to you is based, please contact the IPASS office, or consult our website at www.ipass.ie.

Classroom courses are usually 1 night per week, of 2½ hours duration per class, for 10 weeks, for both Stage 1 and Stage 2. An optional one day revision course is held approximately 1 week before the date of the relevant examination.

ONLINE AND DISTANCE LEARNING COURSES

IPASS can now offer both the CPT and the CVT courses through an online learning / distance learning option. This means that students can study at their own pace and at a time and location that suits them best.

Online learning or studying by distance learning can greatly enhance existing knowledge and improve personal confidence and competence. Our online learning / distance learning course provides the student with the ideal opportunity to realise their potential by pursuing their chosen course of study at their own pace.

The online learning / distance learning pack that each student receives, contains everything that is required to enable them to tackle their studies with confidence:

- Comprehensive Study Notes
- A detailed study guide
- End of chapter practice questions and suggested solutions
- Sample papers and suggested solutions
- Revision kit

A student telephone help line, including tutorial support is also available to assist students with any queries they might have throughout their course of study. A full revision day is also included in the cost of the course for online learning / distance learning students and will be held approximately one week prior to the examinations. Notification of the date and venue will be forwarded to all students. The revision course is optional for classroom students who will be required to pay a separate fee if they wish to attend the revision course.

SOME BASIC INFORMATION TO ASSIST WITH FREQUENTLY ASKED QUESTIONS

- All candidates would normally be expected to complete the course of study for Stage 1, before proceeding to study for Stage 2, although they may study Stage 1 and Stage 2 at the same time.
- Candidates are permitted to attempt the Stage 2 examination in cases where they may still be required to complete their Stage 1 examination.
- Examinations are held twice yearly – early December and late May, with repeat examinations being held in February and in August.

FOR FURTHER INFORMATION AND AN ENROLMENT FORM CONTACT:

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