



CTA
PAKISTAN

The Institute of Taxation of Pakistan

Approved Tax Tuition Provider Scheme – 2020 (ATTP Scheme – 2020)

APPROVED TAX TUITION PROVIDER SCHEME

2020

In exercise of the powers conferred by the Bye-laws of the Institute of Taxation of Pakistan, the Council of the Institute has approved following scheme to register the “Approved Tax Tuition Provider”.

1. REGISTRATION OF INSTITUTIONS

The Institute shall enroll those institutions as “Approved Tax Tuition Providers” who fulfill the conditions specified in this scheme.

2. APPLICATION FOR REGISTRATION

- a. Institutions which intend to be registered shall submit an application along with the prescribed Application fee. The application shall be accompanied by a ‘self-evaluation report’ along with working papers prepared on the basis of benchmarks set forth in this scheme.
- b. The applicant Institutions shall be required to obtain (i) 230 points in aggregate and (ii) minimum points in certain pre-requisite areas as specified in annexed self-evaluation chart, to be eligible for registration. **However, those institutions which are already Registered with ICAP as RAET or with ACCA as Gold Approved Learning Provider may submit an undertaking as regards to their compliance with the relevant regulations, based on which they will be not be required to submit self-evaluation report.**
- c. The ‘self-evaluation report’ shall be accompanied by a Reasonable Assurance Report issued under the ‘International Standards on Assurance Engagement’ by a Practicing Member of ICAP or ICMAP.
- d. In case the assurance report contains a modification, the Institute shall take decision after taking into consideration the impact of such modification.
- e. Upon successful completion of all the requirements for registration, a certificate to the effect that the Institution is an “Approved Tax Tuition Provider” shall be issued by the Institute.

3. BRANCH OF ATTPs AND CHANGE OF LOCATION

- a. For establishing a branch of ATTP, clause 2 of this Scheme shall be followed as is the case for registering a new ATTP.
- b. For change in location of the existing ATTP, application shall be submitted accompanied by a ‘self-evaluation report’ relating to location and facility along with working papers prepared on the basis of annexed self-evaluation chart.
- c. The ‘self-evaluation report’ for change in location shall be accompanied by a Reasonable Assurance Report issued under the ‘International Standards on Assurance Engagement’ by a Practicing Member of ICAP or ICMAP.

4. DELISTING OF ATTP

- a. ATTP shall be given a notice of delisting if it fails to meet the pre-requisites under this Scheme at any time or fails to pay the prescribed annual renewal fee by 31st July of the year following the due date.
- b. If ATTP prefers not to exercise its right to appeal under this regulation, the ATTP shall be delisted after the expiry of appeal period. Once delisted the ATTP may apply for re-registration after expiry of six months from the date on which the ATTP was delisted.
- c. ATTP which has been served notice of delisting shall have a right to appeal to Executive Committee for review of decision of delisting within 30 days from the date said notice is communicated to the concerned ATTP.
- d. The appellant ATTP shall not be delisted till the decision of Executive Committee on the appeal of the ATTP.
- e. Upon delisting the ATTP will be obliged to surrender the original Certificate of Registration to the Students and Members Committee within 10 days of the date of delisting.

5. KEY PERFORMANCE INDICATORS

Following may be the broader parameters for development of Key Performance Indicators:

- (i) Performance of students in CTM examinations
- (ii) Quality of faculty
- (iii) Infrastructure and facilities
- (iv) Teaching environment
- (v) Focus of ATTP on promotion of CTM qualification and allocation of exclusive resources for the purpose
- (vi) Payment of fee and dues on time

6. ITP's COMMITMENT WITH ATTPs

There shall be a close coordination and working relationship between ITP and ATTP as described hereunder:

- (i) Prominent exposure on ITP's website, at front office and in ITP's events
- (ii) Mention of names of ATTPs in advertisements and exhibitions
- (iii) Closer relationship and feedback facility in respect of examinations and results including sharing of statistics regarding performance of unsuccessful students
- (iv) Participation in Exam Review Committee meetings, which may be formed by the Examination Committee
- (v) Consultation on policies regarding education, delivery of education and examinations
- (vi) Participation in annual coordination meeting
- (vii) Priority in attending 'Train the Trainers Program'

7. FEE AND OTHER DUES

- a. The fee and other dues including registration and annual renewal fee shall be specified by the Council from time to time.
- b. The annual renewal fee is paid for the year ending on 30th June each year, in respect of which the renewal fee shall be payable in advance by 31st July of that year.
- c. The sponsor(s) of an ATTP shall be jointly and severally responsible for the payment of fee and other dues within the time specified under this scheme.
- d. An undertaking in this respect shall be filed by the sponsor(s) at the time of applying for registration of ATTP, within six months from the effective date of this scheme.

8. EFFECTIVE DATE

This scheme shall become effective on August 15, 2020.

**APPLICATION FOR REGISTRATION AS
Approved Tax Tuition Provider**

SPONSOR(s)

Name _____

Professional Membership (if any) _____ Membership No _____

Present Occupation _____

Address (Office) _____

Tel No. _____ Cell No. _____ E-mail _____

Address (Residence) _____

Tel No. _____ Cell No. _____ E-mail _____

PROPOSED ATTP

Name / Proposed Name _____

Address _____

Tel No. _____ Cell No. _____ E-mail _____

Website address: _____

PRINCIPAL

Name _____

Professional Membership (if any) _____ Membership No _____

ASSURANCE REPORT

Member of ICAP or ICMAP engaged in Assurance _____

INDUCTION FEE

*Crossed Cheque / Pay Order / Bank Draft for Rs. _____ Dated _____

*Payable to "Green Educational Trust" _____

UNDERTAKING

- a. We apply for registration of the above-named education facility for the conduct of classes as per ITP prescribed syllabi, rules, regulations and instructions which have been read and understood by me and the management and administrative staff of my institution.
- b. We undertake to demonstrate to the satisfaction of ITP that the operation/activities of my/ our education institution shall be pursued with total commitment to the highest standards of teaching directed towards success of students in ITP examinations and the highest professional and ethical standards of the Tax profession will be maintained.
- c. We undertake that all fees and dues payable to ITP will be paid timely and we, jointly and severally, hold ourselves responsible for the payment of fee and other dues.
- d. We shall abide by the scheme and policies governing the ATTPs issued by the ITP from time to time.

Date: _____

(Signature of the Sponsor)

Place: _____

FOR INSTITUTE USE ONLY

File No. _____

Checked by _____ Date _____

Approved by _____ Date _____

Certificate issued _____ No. _____ Date _____



No. 0000

The Institute of Taxation of Pakistan

A Project of Green Educational Trust

This is hereby certified that

XYZ Institution

is a

Registered Tax Tuition Provider
of The Institute of Taxation of Pakistan

*Chairman
Students and Members Committee
August XX, 2020*

**SELF-EVALUATION CHART
FOR APPROVED TAX TUITION PROVIDER**

Sr. No.	Particulars	Max Point	Scale of achievable points	Mandatory Min Points
1	Sponsor/Principal			
1.1	Qualification of sponsor or Principal (Select any one for evaluation)	10	CTA/FCA/FCMA/PhD (10 points) FTA/ACA/ACMA (6points) ATA/Lawyer/Barrister (5 points) FPFA/FCCA (4 points)	4
2	Facilities			
2.1	Classroom furnished with minimum seating capacity of 20 students (on the basis of area of 10 sq feet per student)	60	Each class room (10 marks)	30
2.2	Planned Maximum class size is 40 students (additional 10% in special circumstances)	60		60
2.3	Library / Reading Room	10	Accommodates 10% of planned students' population (5 points) Quality of relevant books (5 points) (Proportional evaluation) Evaluated through students' feedback	4
2.4	Computer Facilities	20	Accommodates 10% of planned students' population (10 points) Quality of systems available for use (10 points) (Proportional evaluation) Evaluated through students' feedback	10
2.5	Building	15	Constructed and utilized in accordance with the applicable rules/regulations/byelaws	0
2.6	Overall outlook and facilities	30	Approach to ATTP (5), Overall cleanliness (5) Reception (5), Air-conditioning (5), Sufficient washrooms (5), Sufficient common rooms (5), Foyer area (5), Security (5) (Proportional evaluation) Evaluated through students' feedback	15
3	Faculty			
3.1	Faculty qualification a. CTA/PhD/ FCA/FCMA/Barristers b. FTA/ACA/ACMA/FCCA/Lawyers or members of professional institutes recognized by ITP c. Faculty having M Phil or 16 + years of Education, Masters in Taxation or equivalent qualification with 3 years post qualification experience	40	Category (a) 10 points per person Category (b) 8 points per person Category (c) 6 points per person one person is compulsory	20

			The points are only for faculty members employed on full time basis, in addition to principal. 50% points will be awarded for part time faculty members.	
3.2	Student Teacher Ratio (This benchmark would not be considered for evaluation if there are less than 20 students enrolled)	40	20:1 (A part time teacher will have 50% weightage)	20
3.3	Trainings received by teachers during last 12 months	15	1 point for each training of minimum 4 hours per person	5
4	Quality Control Policies and Procedures			
4.1	Faculty evaluation – peers and students	20	Documented policy/Evaluation form (Two evaluations in a subject for each teacher)	5
4.2	System to assess students' progress and provide them feedback	20	Documented policy/copies of tests performed	10
4.3	Academic planning / Course Completion Plans	30	Documented policy / course planners (4 points per subject)	12
	Total	370		195

Explanatory Notes:**1. Guidance on terms used:**

- a. "Quality of relevant books", "Quality of systems" and "Overall outlook and facilities" shall be determined by students' feedback on the following scale:

Quality Judged	Bad	Below Average	Average	Above Average	Good	Excellent
Points	0	1	2	3	4	5

- b. "Professional bodies recognized by ITP" means the professional bodies whose members are recognized under the bye-laws for full or part exemptions from examinations.
- c. "Planned students' population" means seating capacity of furnished class rooms.
- d. "Students" means students enrolled for CTM Qualification.

2. Qualitative evaluations must be supported by a brief description on the subject matter.**3. Points will be prorated where the actual level/standing against a benchmark is less than the maximum.**

Example:

Standard Student Teacher Ratio

Maximum points 40

Scale 20:1

100 enrolled students

4 teachers

Ratio 25:1

Points (20/25)

32

Fee Schedule

Nature of Fee	Rs.
Application Fee	5,000
Registration Fee	50,000
Renewal Fee (Main Cities)	45,000
Renewal Fee (Other Cities)	25,000