

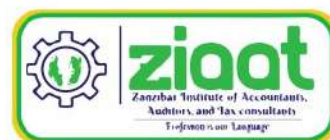
# ZANZIBAR INSTITUTE OF

ACCOUNTANTS, AUDITORS AND  
TAX CONSULTANTS



**CERTIFIED TAX  
TECHNICIAN (CTT)  
EXAMINATIONS  
CURRICULUM**

## 2025 - 2030



“PROFESSION IS OUR LANGUAGE”

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## **FOREWORD**

A primary objective of any education system is to cultivate competent, self-driven and morally upright human capital to foster sustainable growth and prosperity within the economy. To effectively achieve this, it is essential for the education system to align with market dynamics at national, regional and global levels.

For professional bodies such as the Zanzibar Institute of Accountants, Auditors, and Tax Consultants (ZIAAT), this alignment necessitates the development of a curriculum that meets market expectations. The factors driving curriculum development are varied and include compliance with the ZIAAT Act, No. 7 of 2022, which guides the attainment, maintenance, and development of professional competence. This is an initial step for ZIAAT in its efforts to supervise and regulate the tax profession.

In this context, the Board of Directors, as the supreme organ of ZIAAT, is pleased to acknowledge the significant milestone represented by the completion of the ZIAAT curriculum, developed in collaboration with various stakeholders. This curriculum provides ZIAAT with the opportunity to address emerging trends that will shape the next generation of paraprofessionals. Key areas of focus include data analytics, digital competence, soft skills, and a global perspective on decision-making.

With this developed curriculum, ZIAAT is poised to take a leading role in equipping the economy with skilled paraprofessionals in areas such as income tax, indirect tax, customs management, tax audits, ethics, information communication technology, and related fields. Consequently, the curriculum is expected to enhance education in taxation and tax compliance, ultimately increasing government revenue and ensuring fairness in tax matters. This improvement is anticipated to further support the Government's development agenda as outlined in the Zanzibar Vision 2050, as well as align with existing long-term plans and strategies set forth in the CCM Manifesto, SDGs, and ZADEP.

The successful implementation of the developed curriculum will depend on the support of all stakeholders. I urge continued collaboration with ZIAAT from various government ministries and departments, regulatory bodies, employers, professional institutions, universities, and other training organizations.

It is my belief that the developed curriculum will reshape the qualifications landscape for paraprofessionals in the region and beyond, reinforcing Zanzibar's historic role in producing competitive professionals and scholars.



**CPA Juma Amour Juma**

**Chairperson – Board of Directors**

**Zanzibar Institute of Accountants, Auditors and Tax Consultants**

## **PREFACE**

Taxation plays an integral part in bringing up prosperity in economic development. As far as this concern, ZIAAT has initiated the program of developing the curriculum of the tax profession due to its valuable and proximate role in the economic development of the country. The primary focus is the need to produce enhanced, integrated and competence-based curriculum whose graduates will remain well positioned to meet the dynamic global market demands for the next five years and beyond.

The development process commenced intensive on September, 2024 with an exhaustive stakeholder engagement across various institutions and individual groups from both Unguja and Pemba as well as Tanzania Mainland. This was supplemented by the study visits and literature reviews conducted in various parts of the globe including Tanzania Mainland, Kenya, Uganda, Rwanda, Singapore, South Africa, Ghana, Ireland, Pakistan, and Nigeria. Further, engagements with employers, practitioners and the market at large ended in the development of a competence framework for the tax technician qualifications of ZIAAT. A competence framework is a structure that sets out and defines each individual competence required by persons working in an organization. The framework defines the knowledge, skills and attributes needed for people within an organization.

Completing the competence framework were occupational standards developed for the vocational, certificate and diploma programs. Similar to the competence frameworks for paraprofessionals, the occupational standards for various technician qualifications are statements of work performance reflecting the ability to successfully complete the functions required in an occupation, as well as application of knowledge, skills and understanding in an occupation.

With the development of the competence frameworks and occupational standards, the next logical step was the development of the detailed curriculum content addressing the identified required competencies. It was developed by various subject matter experts drawn from both public and private sectors, industry and academia, employers and practitioners among others.

As noted above, stakeholder engagement formed a critical pillar in each step of the development process. At the final stretch, stakeholders were invited to validate the curriculum on October 2024.

As part of the modern competence-based system, ZIAAT will use various assessment modes through a partnership model with other institutions to test the achievement of key competencies and skills. Among other key areas of focus is the introduction of practical experience and work-based simulation, together with a requirement for students to attend workshops

where matters of ethics, values, attitudes, and other soft skills will be developed.

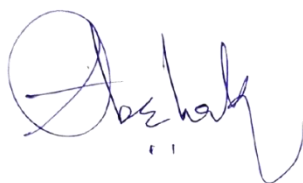
We are confident that the qualification of ZIAAT will address the current and emerging skills requirements in the national, regional and international markets.

We are particularly grateful to the Revolutionary Government of Zanzibar through President's Office, Finance and Planning for uncounted support that helped ZIAAT to complete its first curriculum in its effort to establish issuance of qualification. This will push ZIAAT toward accomplishing its mandated objective that guides toward attainment, maintenance and development of professional competence.

We also extend our appreciation to all public and private institutions for their valuable insights especially on the areas of global trends and emerging issues in areas relevant to examinations of ZIAAT. In this connection, we wish to highlight the following institutions for special attention:

1. State University of Zanzibar (SUZA)
2. Zanzibar University (ZU)
3. Institute of Tax Administration (ITA)
4. National Board of Accountants and Auditors (NBAA)
5. Bank of Tanzania (BOT)
6. Zanzibar Institute of Education (ZIE)
7. Institute of Financial Management (IFM)
8. Tanzania Revenue Authority (TRA)
9. Zanzibar Revenue Authority (ZRA)

Finally, I wish to take this opportunity to thank all our partners and stakeholders for their contribution in various ways to the successful completion of curriculum development. ZIAAT remains forever grateful to all our stakeholders for their role in ensuring the development of quality and globally benchmarked curriculum, competence frameworks and occupational standards. We look forward to your continued support in the implementation of the developed curriculum.



**CPA Ame Burhan Shaadhil**

**Executive Director**

**Zanzibar Institute of Accountants, Auditors and Tax Consultants**

## **WELCOMING NOTE**

Dear Student,

Welcome to the Certified Tax Technician programme.

This curriculum offers comprehensive information on the Certified Tax Technician qualification and is designed to guide you throughout your course of study.

This holistic course mixes a comprehensive technician competence covering the high level of initial paraprofessional development in the like of tax administration, introduction to income tax, indirect tax, customs management, and fundamentals of tax audit and ethics, building a solid foundation in the fundamentals of inland tax system. It also covers the relevant accounting and legal principles as well as an overview of soft skills particularly in communication, data analytics and ICT skills.


Our flexible modular structure ensures that you can complete the qualification at a pace that suits you, completing the course and examinations over a period of one and half year to two years.

Our Institute provides a range of support services to assist you during your studies and are in regular communication about various aspects of the course and examinations.

I would like to wish you every success in your studies in the year ahead.

Kind regards

Yours sincerely,



**CPA Dr Khamis M Khamis**

**Acting Director**

**Department of Regulation and Development of Accountants, Auditors  
and Tax Consultants**



## **1. INTRODUCTION**

### **1.1 Background Information**

Zanzibar Institute of Accountants, Auditors and Tax Consultants (ZIAAT) was established through an Act of the House of Representatives (Act Number 07/2022) and officially started its operations in September, 2023. ZIAAT is legally mandated to fulfill the following objectives:

- ❖ Enhancing the quality of services offered by Accountants, Auditors and Tax Consultants;
- ❖ Ensuring the attainment, maintenance and development of professional competencies; and
- ❖ Promoting knowledge and upholding the highest standards of professional and business conduct and ensuring ethical members of the Institute in public and private sectors.

The Board of Directors oversees the overall management of ZIAAT, while the President's Office, Finance, and Planning is responsible for policy decisions. As a Professional Accounting Organization (PAO) in Zanzibar, ZIAAT regulates the accountancy and taxation professions, offering qualifications to ensure that these practices are conducted professionally and in accordance with accepted standards.

### **1.2 Vision**

To be a world class standard of excellence, innovation and integrity in professional practices.

### **1.3 Mission**

To build an innovative and ethical professional service that foresees stakeholders' expectation and uphold public interest

## 1.4 Core Values



## 1.5 International Benchmarking

The specialized nature of the tax function has led to the establishment of specialized professional bodies in several countries. ZIAAT is amongst of them which regulates the same tax qualification in Zanzibar. In developing this tax qualification, ZIAAT has managed to benchmark internationally through the review of tax qualifications from different countries like South Africa, Nigeria, Uganda, Singapore, Belgium, Malaysia, Brunei, to mention the few. In other words, ZIAAT as PAO is required by IFAC to support the implementation of international accounting and auditing standards. Consequently, ZIAAT continuously adopts and integrates the international standards into all of its functions. Any professional qualification offered by ZIAAT is designed to align with a universally applicable educational

framework, such as the International Accounting Education Standards (IAES) issued by IFAC. In that case, the whole framework of this qualification is in line with international education standards that guide benchmarking standards in the development of professional competence.

## **1.6 Professional Designation and Membership Criteria**

The Tax Technician Qualification is a prerequisite for initial membership in ZIAAT, granting the designation of Certified Tax Technician (CTT) in Zanzibar. Upon meeting all qualification requirements, individuals will receive a “Notice of Membership.” Those wishing to practice in taxation must then apply to the Institute in accordance with the ZIAAT Act and its regulations.

## **2. TAX TECHNICIAN COURSE**

### **2.1 General Overview**

The course aims to develop a skilled workforce of technicians capable of handling paraprofessional and clerical taxation duties required by both public and private sectors. Its objective is to systematically enhance the skills of tax technicians in a way that aligns with public interest principles and promotes the standards and reputation of professional institutions.

In addition to complying with the requirements set by international bodies such as the International Federation of Accountants and the international standards that govern professional education, the course is appropriate for students who are working or aspiring to work in the public or private sector, as well as in business and commerce. It also facilitates advanced standing for candidates who meet the requirements of accredited universities.

The course is tailored to the unique business and government requirements of Zanzibar and is on pace with contemporary standards used by top institutions worldwide. It also captures key aspects of Zanzibar culture.

## **2.2 Purpose**

Aligned with both national and international objectives, the course aims to clarify the role of a certified tax technician in Zanzibar. Thus, as a versatile paraprofessional practitioner, the certified tax technician shall:

- ✚ Use taxation knowledge and skills in contributing to the economic development of the country.
- ✚ Provide genuine assistance in addressing tax-related issues for all types of business organizations.
- ✚ Behave in the public interest as well in the best interest of their employer or client.
- ✚ Provide the high-value technical skills and solid knowledge that taxation paraprofessionals are expected to possess.
- ✚ Present their technical expertise in a practical and relevant manner.
- ✚ Deliver skills in the private and public sectors through a basic understanding of their issues and environments.

## **2.3 Main Objectives**

To provide students with:

- (a) A foundational knowledge and comprehension of taxation concepts and principles.
- (b) The capacity to support the resolution of real-world issues involving the interaction of several taxes without taking case law into account.
- (c) The capacity to uphold efficiency and professional integrity in the practice and administration of taxes.

## **2.4 Entry Requirements and Registration Procedures**

### **2.4.1 Entry Requirements**

#### **2.4.1.1 Certified Tax Technician Level I**

A prospective candidate seeking to register for the Certified Tax Technician Level I examinations must show evidence of being a holder of any one of the following qualifications:

- (a) Certificate of Secondary Education Examination (CSEE) with at least three credit passes and a pass grade either in Mathematics or English Language; OR

- (b) Certificate of Secondary Education Examination (CSEE) with two credit passes in commercial subjects plus one more credit pass and at least two passes from any other subjects; OR
- (c) Advanced Certificate of Secondary Education Examination (ACSEE) with at least one principal pass and a subsidiary pass in relevant subjects of his/her combination; OR
- (d) A one-year certificate not majoring in Taxation (NTA4) from a recognized Institution with a pass grade in English or Mathematics at “O” level prior to obtaining such a certificate; OR
- (e) Any other certificates as may be recognized by the Institute from time to time.

#### **2.4.1.2 Certified Tax Technician Level II**

A prospective candidate seeking to register for the Certified Tax Technician Level II examinations must show evidence of being a holder of any one of the following qualifications:

- (a) ZIAAT’s Certified Tax Technician Level I Statement of Success
- (b) A two-year diploma not majoring in Taxation where in such a case the exemptions to be granted shall be considered on subject-to- subject basis depending on the candidate’s specialty; OR
- (c) Holders of Advanced Level Secondary Education who have pursued Economics, Commerce and Accountancy or other commercially biased combinations (with at least one principal and a subsidiary at A-level Secondary Education; OR
- (d) A One-year Certificate in Customs and Tax Administration or equivalent (NTA level 4).

#### **2.4.1.3 Certified Tax Technician Level III**

A prospective candidate seeking to register for the Certified Tax Technician Level III examinations must show evidence of being a holder of ZIAAT’s Certified Tax Technician Level II Statement of Success.

## **2.5 Registration Procedures**

- 2.5.1 Application for registration must be made on the form prescribed in the registration guidelines issued by the Institute.
- 2.5.2 The Institute will provide each registered student with an "Identity Card" as proof of his/her enrollment. The student's registration number (SR. No.) will be shown on the Identity Card and will serve as the permanent exam reference number in all correspondence with the Institute.
- 2.5.3 The identity card will be required for admission to the examination hall. Therefore, it is crucial that a candidate keep it safe and present it during the exam if needed.

## **2.6 Retaining Studentship**

- 2.6.1 Each year on July 1st, there will be an annual renewal fee for the studentship, which must be paid before the end of september. If any fee paid after that time, the student will be penalized accordingly.
- 2.6.2 The studentship will be terminated if the annual renewal fees are not paid by the next examination diet.
- 2.6.3 A student whose studentship lapses due to non-payment of annual dues may, upon application, renew their studentship by paying the appropriate penalty and the outstanding dues, as determined by the Institute. The student will, thereafter, be re-activated.
- 2.6.4 If a student engages in professional misconduct, he or she may be dropped from the program.

## **2.7 Lecture and Course Materials**

- 2.7.1 The course is delivered using part-time lecturing by either a class model directly administered by the Institute or outsourced under the control of accredited tuition providers.
- 2.7.2 The tuition provider seeking to offer training/lecturing shall apply for registration through the ZIAAT portal available on the Institute's website.
- 2.7.3 The course materials for further studies are provided through a dedicated manual prepared by the Institute for each module.

- 2.7.4 Each module shall contain a number of past papers that will be used by the students for reference purposes. They will be kept in the Institute's library and on the website for easier access.
- 2.7.5 The students will also receive the Institute's periodical information service on the latest tax news, tax cases, tax publications, revenue legislation and forthcoming tax deadlines.
- 2.7.6 The books and journals for reference purposes will be available for each module under the control of the Institute library management. The books for resale and personal ownership will be available at our Institute's bookshop.

## **2.8 Examination Arrangements**

- 2.8.1 There are two examination diets offered by the ZIAAT examination schedule. Normally, the exams take place in the months of October and April each year.
- 2.8.2 Registration for examination is required to be made three months prior to the examination diet for each applicant who wants to sit for exams for any diet.
- 2.8.3 Application for student examination must be made through ZIAAT portal available on the Institute's website.
- 2.8.4 An application for student registration for examination one month prior to the examination diet shall not be recognized.
- 2.8.5 Once the minimum entry requirements are met, a student shall be allowed to sit for the examination.
- 2.8.6 A student who is not on the students' roll will not be permitted to sit for examinations.
- 2.8.7 The student who has not fulfilled examination requirements shall not be permitted to sit for examinations.
- 2.8.8 Students who have an unpaid balance will not be permitted to register and sit for exams.
- 2.8.9 The Institute will provide a notification letter to the registered student for the particular examination diet.

2.8.10 Subject to the approval of the Institute, a student may apply to postpone or withdraw from examinations with genuine reasons as prescribed in examination rules.

2.8.11 The detailed guidelines of examination shall be published through the Institute website.

## **2.9 Exemption Policies and Procedures**

2.9.1 Exemptions are granted to institutions accredited by the National Council for Technical and Vocational Education and Training (NACTVET) and recognized by the Institute.

2.9.2 Holders of a Diploma in Taxation awarded by a Tertiary Institution are exempted from all Level I and Level II papers.

2.9.3 Holders of a Diploma in Accounting or equivalent awarded by a Tertiary Institution are exempted from subject wise.

2.9.4 Holders of other professional qualifications recognized by the Institute would be granted exemption on subject by subject basis

2.9.5 Exemptions would NOT be extended to any paper in Level III.

2.9.6 Applicants wishing to request an exemption from any part of the Institute's examinations must do so online through the Institute portal.

2.9.7 Applications for exemptions must be completed before sitting for the subject(s) in the examination level for which they are requested. In order to give enough time for the application to be reviewed and evaluated, the application must be submitted at least two months prior to the examination session's closing date.

2.9.8 An applicant must submit a comprehensive syllabus and transcripts from the educational institution from which he or she graduated, detailing the course contents for the subjects for which an exemption is requested. The syllabus is not required when the institutional program has previously been evaluated by the institute and granted exemption (this is applicable to the taxation programs offered by the higher learning institutions within Tanzania).



- 2.9.9 The Institute will consider an applicant's request for an exemption only once it is satisfied that the subject or subjects being asked for an exemption adequately cover at least 80% of the ZIAAT syllabus.
- 2.9.10 After sufficient proof of the subjects for which the exemption is requested is received, the applicant's request for an exemption will be evaluated subject to subject.
- 2.9.11 The candidates of ZIAAT who move from the phased-out examination scheme to the new examination scheme will receive exemptions from the previously completed papers.
- 2.9.12 The detailed guidelines of exemption shall be determined by the Institute and published through the website.

## **2.10 Time Limits of the Course**

- 2.10.1 The course must be completed within a period of 5 years from the date of registration of the studentship.
- 2.10.2 Once the completion period has expired, a student will be dropped. If a student is dropped for this reason, they can apply to re-register as a new student.
- 2.10.3 The lapsed time of studentship will not affect the course completion time limits i.e. no extension of completion dates will be allowed due to studentship lapses.

## **3. CURRICULUM STRUCTURE**

### **3.1 Curriculum Overview**

There are three stages to the CTT qualification: Level I, Level II, and Level III. The minimum admission requirements for each level vary significantly from one level to another. Except for level III, level I and II permit exemption on the basis of a subject-by-subject basis or as a whole-stage exemption.

*Level I and Level II* are completed through studies at the Institute or accredited tuition providers, as the case may be. The Institute will consider qualifications that the learner obtained through prior studies and provide an exemption for appropriate courses or decide to undertake a full set of Level I subjects.

*Level III* is completed with the inclusion of practical experience in the workplace with an approved training employer. The approved training employer, may either be an Accredited Training Employer (ATE) or a Qualified Person Responsible for Training (QPRT). The workplace experience requires a training record to be completed, supported by a portfolio of evidence. Both the training record and the portfolio of evidence are assessed by the Institute. The Workplace Experience provides for the training of Certified Tax Technicians working in private practice as well as those employed in the public revenue service. The module of TL304 Elementary of Field Practices and Solutions indicates the technical competencies needed to acquire a certified tax technician qualification. The generic competencies and the details of practical experience are available in the Practical Experience and Competence Guidelines.

### 3.2 Qualification Structure and Rationale

3.2.1 According to the outline, the proposed CTT qualification has a three-level syllabus structure and one of the prerequisites for receiving a complete certification award is having work experience. The outline of the syllabus structure is as follows:

TECHNICIAN LEVEL 1	
Module Code	Module Name
TL101	Tax Administration
TL102	Basics of Financial Accounting
TL103	Basic Mathematics and Statistics
TL104	Basic Communication and ICT Skills
TECHNICIAN LEVEL II	
Module Code	Module Name
TL201	Introduction to Income Tax
TL202	Introduction to Indirect Tax
TL203	Business and Company Laws
TL204	Principles of Economics

TECHNICIAN LEVEL III	
Module Code	Module Name
TL301	Introduction to Customs Management
TL302	Fundamentals of Tax Audit and Ethics
TL303	Data Analytics and Techniques
TL304	Elementary of Field Practices and Solutions

3.2.2 All requirements for membership in ZIAAT as a paraprofessional member must be fulfilled. This includes passing exams and presenting documentation of appropriate work experience. Additional information regarding the work experience framework can be found in a separate document.

3.2.3 Most of the content in the modules that are highlighted is local. To ensure that the curriculum meets international benchmarks, all other modules are based on international content that has been contextualized for Zanzibar.

3.2.4 The rationale for the syllabus structure is to:

- ✚ Accomplish the expression of purpose;
- ✚ Establish a direct link between the course materials and the syllabus content;
- ✚ Explain in detail how students advance from one qualification level to the next, with an emphasis on the skills and competences they acquire through learning outcomes;
- ✚ Enable students to progress from accredited learning institutions to the paraprofessional qualification (PPQ) level (IES1);
- ✚ Adhere to IES2, 3, 4, 5, and 6 (technical competence, skills, ethics, and the capacity to combine pertinent technical expertise with acceptable real-world experience; assessed by relevant and meaningful evaluations);
- ✚ Take students in IES7 (CPD), which prepares them for lifetime professional development;

- ✚ Make sure it is adequately compared to international qualifications to offer some compatibility with paraprofessional certifications from other nations; and
- ✚ Ensure that the members' skills apply to the environment and economy of Zanzibar by providing enough localized detail.

### 3.3 List of Module Credit Values and Contact Hours

Module Code	Module Title	Credit Values	Contact Hours
TL101	Tax Administration	31	310
TL102	Basics of Financial Accounting	34	340
TL103	Basic Mathematics and Statistics	26	260
TL104	Basic Communication and ICT Skills	40	400
TL201	Introduction to Income Tax	20	200
TL202	Introduction to Indirect Tax	44	440
TL203	Business and Company Laws	31	310
TL204	Principles of Economics	22	220
TL301	Introduction to Customs Management	39	390
TL302	Fundamentals of Tax Audit and Ethics	61	610
TL303	Data Analytics and Techniques	49	490
TL304	Elementary of Field Practices and Solutions	80	800
<b>TOTAL</b>		<b>477</b>	<b>4770</b>

### 3.4 Introduction to Levels in the Qualification

- 3.4.1 The qualification comprises three levels (I, II, and III) that outline the progression criteria for achieving paraprofessional competency, reflecting both the purpose of the qualification and the complexity of the subject matter within the modules. Exam tasks at Levels I and II, as well as selected modules from Level III, will present clear and organized data and information. In contrast, the tasks in the TL303

and TL304 modules will focus on practical contexts with straightforward yet sophisticated data sets.

3.4.2 These tasks are described in terms of the students' skill achievement in a competency-based framework. Learning outcomes that precisely specify for students what they must perform in order to indicate that a skill has been learnt are evolved from skill achievement. Then, in order to make sure that students demonstrate the abilities they have acquired, these learning outcomes are reflected in examinations.

3.4.3 Learning outcomes are articulated in terms of tasks that include verbs such as describe, explain, apply, analyze, synthesize, and evaluate to specify the skill that has to be proven. The hierarchy of verbs used in modern qualifications recognizes that students can perform the simplest tasks at first, as demonstrated by verbs like "describe" and "explain," before moving on to more challenging tasks like "apply," "analyze," "synthesize," and "evaluate." This method, which has been used in qualifications for a long time, is based in part on Bloom's verb taxonomy. Hence, the learning outcomes are organized into six hierarchical levels. They move from the lowest level (knowledge) to the highest level (evaluation). This arrangement has been used to set the weight of each module based on the number of learning outcomes assigned to it and the weight of the verb used from learning task to learning outcome. The weights are identified within the syllabus for each learning outcome within a module and the meaning of each hierarchy is described below:

S/ N	LEVEL OF CRITICAL THINKING	DESCRIPTION	LEVEL SCORE
1	KNOWLEDGE	Retaining knowledge that has already been acquired.	To determine the overall weight of the learning outcome, each verb at this level has been given a score of "1."
2	COMPREHENSION	Having a thorough awareness and understanding of the facts and ideas.	Each verb at this level has been given a score of "2" in order to determine the overall weight of

			the learning outcome.
3	APPLICATION	This refers to the application of knowledge to actual situations in an attempt to solve problems.	A score of "3" has been assigned to each verb at this level in order to determine the overall weight of the learning outcome.
4	ANALYSIS	It entails breaking down objects or ideas into simpler parts and finding evidence to support generalizations.	The learning outcome weighted average was calculated using an approximate score of "4" for the verb hierarchy at this level.
5	SYNTHESIS	Compile component ideas into a new whole or propose alternative solutions.	The learning outcome weighted average was calculated by approximating the verb hierarchy at this level with a score of "5."
6	EVALUATION	Ability to make and defend judgments based on internal evidence or external criteria.	The last level assigned a score of "6" to compute its weight for learning outcome.

### 3.5 Technician Level I

The Technician level I serves as a foundational framework for learning which contains general skills for beginners who intend to start a journey in a taxation field. In the end, this stage prepares the students for the next level which mostly focuses on taxation and related subjects. Further details of the subjects are shown in the table below:

<b>TL 101 Tax Administration</b>	<i>Content Overview:</i> Tax Administration skill is essential in taxation that involves the effective execution of the core activities for collecting taxes. The module introduces the identification of taxable subjects, records on taxable subjects and
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	<p>the procedures for taxable subjects.</p> <p><i>Advance to:</i> TL304 Elementary of Field Practices and Solutions.</p>
<b>TL 102 Basics of Financial Accounting</b>	<p><i>Content Overview:</i> Students are introduced to the key principles and concepts underlying financial accounting using double-entry bookkeeping, and preparation of financial statements for business entities.</p> <p><i>Advance to:</i> structural to qualification.</p>
<b>TL 103 Basic Mathematics and Statistics</b>	<p><i>Advance from:</i> New Module</p> <p><i>Content Overview:</i> Basic Mathematics and Statistics is a key module that supports the core subjects in the qualification. It will help students to build the basic skills in the collection, processing, presentation and interpretation of simple numerical and statistical data and apply them in accounting for taxable income and tax liabilities.</p> <p><i>Advance to:</i> TL303 Data Analytics and Techniques.</p>
<b>TL 104 Basic Communication and ICT Skills</b>	<p><i>Content Overview:</i> Business Communication Skills are introduced in the curriculum as key soft skills that build the capacity of the candidate in basic English language skills and enable them to communicate effectively in a business environment. This is subject to an understanding of writing and reporting techniques in facilitating the performance of business operations in the organizations.</p> <p><i>Advance to:</i> structural to qualification.</p>

### 3.6 Technician Level II

The Technician level II modules expand on the subjects covered in the previous level and specialize in key areas of the taxation field and related subjects that help with tax liabilities computation. The variety of courses covered will enable advancement to the Practical level, where skills are developed and evaluated.

<b>TL 201 Introduction to</b>	<p><i>Advance from:</i> New Module</p> <p><i>Content Overview:</i> The module will provide the</p>
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<b>Income Tax</b>	<p>learner with basic knowledge of various concepts and their application relating to income tax laws with a view to integrating the relevance of these laws with tax decisions.</p> <p><i>Advance to:</i> 3.2 Elementary of Field Practices and Solutions.</p>
<b>TL 202 Introduction to Indirect Tax</b>	<p><i>Advance from:</i> New Module</p> <p><i>Content Overview:</i> Under the base of the taxation field, Introduction to Indirect Tax module will help to equip the learner with basic knowledge and skills to apply it to the indirect tax structure and various transactions relating to it.</p> <p><i>Advance to:</i> 3.2 Elementary of Field Practices and Solutions.</p>
<b>TL 203 Business and Company Laws</b>	<p><i>Content Overview:</i> Business and company law will provide learners with an understanding of key concepts and fundamental principles of law in the context of business and company activities.</p> <p><i>Advance to:</i> structural to qualification.</p>
<b>TL 204 Principles of Economics</b>	<p><i>Content Overview:</i> Principles of Economics used here as a skill to support the candidates in identifying the influence and interaction of economic principles in taxation matters especially for economic decisions that influence taxation such as fiscal policies and monetary policies. .</p> <p><i>Advance to:</i> structural to qualification</p>

### 3.7 Technician Level III

The Technician Level III is a vital part of the ZIAAT CTT Qualification. It enables candidates to build on the technical knowledge they have acquired during their prior tertiary studies and in the CTT Program, by developing the skills, attitudes and behaviors that are expected for a Certified Tax Technician in Zanzibar. Candidates are required to acquire relevant practical work experience via an Accredited Training Employer (ATE) or a Qualified Person Responsible for Training (QPRT) under the guidance of ZIAAT. Candidates are required to accumulate a minimum of 120 working days of practical experience. The level will also emphasize the application of



basic data analytics skills using the relevant tools as assigned by the Institute in building the foundations of analytical capacity for the students.

<b>TL 301</b> <b>Introduction to</b> <b>Customs</b> <b>Management</b>	<p><i>Advance from:</i> New Module</p> <p><i>Content Overview:</i> In this level, there is a need to initiate knowledge based on customs operations to give learners an opportunity to understand basic customs issues. Hence, the learners will be able to acquire skills and expertise in handling customs related operations that have a great impact on the public revenue of the country.</p> <p><i>Advance to:</i> 3.2 Elementary of Field Practices and Solutions.</p>
<b>TL 302</b> <b>Fundamentals of</b> <b>Tax Audit and</b> <b>Ethics</b>	<p><i>Advance from:</i> New Module</p> <p><i>Content Overview:</i> The candidate in this module will be able to understand the fundamental principles of tax audit especially at lower level capacity. The knowledge of examination of tax returns as well as accounts used to compute and prepare tax figures will be offered to respective students to be able to perform basic tax audits that will contribute to the tax compliance in the country.</p> <p><i>Advance to:</i> TL304 Elementary of Field Practices and Solutions.</p>
<b>TL303 Data</b> <b>Analytics and</b> <b>Techniques</b>	<p><i>Advance from:</i> TL103 Basic Mathematics and Statistics</p> <p><i>Content Overview:</i> The module will help the candidate apply knowledge and skills in data analytics to solve basic problems in the business environment and utilize simplified computer application techniques in computation, analysis and summarizing taxation data.</p> <p><i>Advance to:</i> TL304 Elementary of Field Practices and Solutions.</p>
<b>TL 304 Elementary</b> <b>of Field Practices</b> <b>and Solutions</b>	<p><i>Advance from:</i> New Module</p> <p><i>Content Overview:</i> Elementary of Field Practices and Solutions is an integral part of the CTT qualification. In this module the candidate will be capacitated with basic tax expertise practices to incorporate the knowledge and skills acquired across all subjects to gain necessary practical</p>

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experience.

*Advance to:* Structural to core modules of the qualification and TL303 Data Analytics and Techniques.

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### **3.8 Assessments**

- 3.8.1 ZIAAT will employ various assessment methods in partnership with other institutions to test the achievement of key competencies and skills. Among other key areas of focus is the introduction of practical experience and work simulation, together with a requirement for students to attend workshops where ethics, values, attitudes and other soft skills will be developed.
- 3.8.2 Generally, the assessment model will consist of examinations, practical papers, attendance at workshops and practical experience.
- 3.8.3 Each examination will be evaluated through paper-based assessments. The types of assessments included in the qualification will be as follows:
- (a) Exams for levels 1, 2 and some modules from level 3 will last two hours long and include multiple-choice, written/numerical answer, or a combination of both types of questions.
  - (b) The modules will be assessed using two distinct models at stage three. The TL303 module will require a five-hour examination that will require data analysis and report writing. The Institute will provide the candidate with an analytical tool so they may run the data after receiving the data set.
  - (c) Conversely, the TL304 module will be evaluated through a four-hour exam, with an additional thirty minutes allocated for reading. This examination will involve the analysis of a case study based on a hypothetical institution located in Zanzibar, which will be presented in the TL304 Module Examination.

### **3.9 Pass Mark and Progression Rules**

- 3.9.1 The Institute shall determine the minimum pass mark for its examinations. The current pass mark for the CTT examinations is 40% and all exams will be set in invigilated exam conditions.

- 3.9.2 A candidate may sit for a minimum of one and a maximum of five papers at any one sitting.
- 3.9.3 A candidate must complete level I of the syllabus before proceeding to Level II or level III.
- 3.9.4 An exception to Rule 3.9.3 is where a candidate has two subjects at Level I. In such a case, the candidate may sit for those subjects with some other subjects at Level II.
- 3.9.5 No candidate will be allowed to move on level III without fully completing level I . Rule 3.9.4 will not be applicable at level III.

### **3.10 Examination Results and Awards**

- 3.10.1 The examination results shall be released within two months after the examination diet.
- 3.10.2 The students shall be informed of their examination results through the Institute portal.
- 3.10.3 The students may apply for an appeal to the Institute against any decisions regarding the results of examinations as prescribed in the examination rules.
- 3.10.4 The result letters to each student shall show the performance in each paper by using the following codes:
- |   |   |                          |   |           |
|---|---|--------------------------|---|-----------|
| A | = | Merit                    | = | 80 – 100% |
| B | = | Credit                   | = | 60 – 79%  |
| C | = | Pass                     | = | 40 – 59%  |
| F | = | Fail                     | = | 0 – 39%   |
| X | = | Did not attempt (Absent) |   |           |
| E | = | Exempted                 |   |           |
| Q | = | Disqualified             |   |           |
- 3.10.5 Every student shall receive a Statement of Results after the completion of each level.
- 3.10.6 The students shall be required to
- (a) Attend workshops on ethics, soft skills and emerging issues organized by ZIAAT and earn IPD hours; and
  - (b) Obtain 6 months of practical experience, or alternatively attend workshops on work-based simulation organized by ZIAAT.

3.10.7 The student who successfully completes the required modules of Technician levels will be awarded a Certificate of Certified Tax Technician.

### **3.11 Fee Rules and Procedures**

3.11.1 An applicant wishing to register and sit for the examinations shall be required to pay appropriate fees as determined by the Institute.

3.11.2 The fees shall be in the form of studentship registration, student's annual renewal, exemption and examination.

3.11.3 The studentship registration fee shall be paid in the process of completing the application for studentship registration before submitting the online application and the student annual renewal fee shall be paid as indicated under this curriculum.

3.11.4 The exemption fee shall be payable by those applicants who by virtue of their prior learning, seek exemptions on parts of the Institute's examinations. This fee shall be submitted along with the application for studentship registration or once the amount payable has been determined.

3.11.5 The examination fee shall be payable in the process of completing the online application before clicking the submission button of the online form.

## 4. MODULE SPECIFICATIONS

### 4.1 Technician Level I

#### 4.1.1 TL101 Tax Administration

<b>Module Title</b>	<b>TL101 Tax Administration</b>	
<b>Level</b>	<b>Technician Level I</b>	
<b>Contact Hours</b>	310	
<b>Module Description and Aim</b>	The Tax Administration module deals with the basic tax administration functions and processes within the context of tax administration laws. The aim of the module is to facilitate basic knowledge and skills necessary for effective and efficient tax administration and compliance activities	
<b>Learning Outcomes</b>	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <ul style="list-style-type: none"> <li>101.1 Analyze the key terms and concepts in taxation (Tax, Tax rate, Tax base)</li> <li>101.2 Describe the role of TRA, ZRA and Local Government Authorities (LGAs) in Tanzania's tax administration</li> <li>101.3 Describe the tax administration laws applicable for the URT, Zanzibar (Central Government) and LGAs</li> <li>101.4 Describe the tax compliance obligations of taxpayers</li> <li>101.5 Describe the tax administration functions according to tax laws (from service provision to enforcement of payment)</li> <li>101.6 Describe the enforcement methods for tax debts in accordance with tax laws</li> <li>101.7 Apply customer care skills in handling customers</li> </ul>	
<b>Learning Outcome 101.1</b>	<b>Analyze the key terms and concepts in taxation (Tax, Tax rate, Tax base)</b>	
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define tax</li> <li>➤ Define tax rate and tax base</li> <li>➤ Differentiate between direct and indirect tax</li> <li>➤ Explain tax avoidance, tax evasion, consequences and causes of tax avoidance and evasion and ways to minimize tax avoidance and tax evasions</li> <li>➤ Describe concept of tax planning</li> </ul>	

<b>Learning Outcome 101.2</b>	<b>Describe the role of TRA, ZRA and Local Government Authorities (LGAs) in Tanzania’s tax administration</b>	<b>10%</b>
<b>Learning Tasks:</b>		
<ul style="list-style-type: none"><li>➤ Explain the role of TRA in tax administration</li><li>➤ Explain the role of ZRA in tax administration</li><li>➤ Explain the role of LGAs in tax administration</li></ul>		
<b>Learning Outcome 101.3</b>	<b>Describe the tax administration laws applicable for the URT, Zanzibar (central government) and LGAs</b>	<b>10%</b>
<b>Learning Tasks:</b>		
<ul style="list-style-type: none"><li>➤ Describe the tax administration laws applicable for the URT (Tax Administration Act and specific tax laws)</li><li>➤ Describe the tax administration laws applicable for Zanzibar (the Tax Administration and Procedures Act [TAPA] and specific tax laws)</li><li>➤ Describe the tax administration laws applicable for the LGAs (the Public Finance Act and specific laws)</li></ul>		
<b>Learning Outcome 101. 4</b>	<b>Describe the tax compliance obligations of taxpayers as specified in tax laws</b>	<b>29%</b>
<b>Learning Tasks:</b>		
<ul style="list-style-type: none"><li>➤ Describe taxpayer registration and deregistration as a tax compliance obligation specified in tax laws</li><li>➤ Describe the reasons and tools for tax payer registration</li><li>➤ Describe the general conditions for registration of taxpayers</li><li>➤ Describe the conditions for registration of taxpayers for VAT</li><li>➤ Describe return filing as a tax compliance obligation</li><li>➤ Describe declaration as a tax compliance obligation specified in tax laws</li><li>➤ Explain the role of electronic fiscal devices (EFD) in declaration</li><li>➤ Explain the role of virtual fiscal devices (EFD) in declaration</li><li>➤ Describe tax payment as a compliance obligation specified in tax laws</li></ul>		
<b>Learning Outcome 101.5</b>	<b>Describe the tax administration functions according to tax laws (from service provision to enforcement of payment)</b>	<b>13%</b>
<b>Learning Tasks:</b>		
<ul style="list-style-type: none"><li>➤ Describe taxpayer services and education as tax administration functions</li><li>➤ Describe tax assessment as a tax administration specified in tax laws</li><li>➤ Describe tax audit as a tax administration function</li><li>➤ Describe tax investigation as a tax administration</li></ul>		

function		
<b>Learning Outcome 101.6</b>	<b>Describe the enforcement methods for collections of debts in accordance with tax laws</b>	<b>10%</b>
<b>Learning Tasks:</b>		
<ul style="list-style-type: none"> <li>➤ Identify the enforcement methods for tax debts</li> <li>➤ Describe enforcements made directly by the tax administration</li> <li>➤ Describe methods of collections of debts involving third parties</li> </ul>		
<b>Learning Outcome 101.7</b>	<b>Apply customer care skills in handling customers</b>	<b>13%</b>
<b>Learning Tasks</b>		
<ul style="list-style-type: none"> <li>➤ Define the term customer</li> <li>➤ Distinguish between internal and external customers</li> <li>➤ Describe types of difficult customers</li> <li>➤ Explain the techniques and skills of dealing with difficult customers</li> <li>➤ Apply the techniques and skills in dealing with difficult customers</li> </ul>		

<b>Suggested Methods of Delivery</b>	<ol style="list-style-type: none"> <li>1. Presentations and practical demonstrations by trainer.</li> <li>2. Guided learner activities and research to develop underpinning knowledge</li> </ol>
<b>Recommended Learning Materials</b>	<ol style="list-style-type: none"> <li>1. ZIAAT, (2025). Tax Administration Text. ZIAAT. Zanzibar, Tanzania.</li> </ol>
<b>Sample of Reading and Reference Materials</b>	<ol style="list-style-type: none"> <li>1. Shirley, D. &amp; Karen A. F. (2006). <i>Taxation for Decision Makers</i>. New York, NY: Pearson. Prentice Hall.</li> <li>2. Gerald, W. &amp; Altus-Buller, M. (2010). <i>Income Tax Fundamentals</i>. New York, NY: South. Western Centage Learning.</li> <li>3. Anthony, F. &amp; Gerald M, (2010). <i>Tax Handbook</i>. Pearson Education. London.</li> <li>4. Peter, M. (2005). London, England: <i>Taxation and Self-Assessment</i>. Thomson.</li> <li>5. United Republic of Tanzania, (2004). <i>Tanzania Tax Law Reports Vol. I</i>. Dar es Salaam, Tanzania: Mkuki na Nyota.</li> <li>6. United Republic of Tanzania (2004)-Revised</li> </ol>

	<p>Edition 2023. <i>Income Tax Act</i>. Dar es Salaam, Tanzania: Government printers.</p> <p>7. Nightingale, K. (2002). <i>Taxation</i>. Harlow, Essex: Pearson Education- FT Prentice Hall.</p> <p>8. United Republic of Tanzania, (2004). <i>Tanzania Tax Law Reports Vol. II</i>. Dar es Salaam, Tanzania: Mkuki na Nyota.</p>
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#### 4.1.2 TL 102 Basics of Financial Accounting

<b>Module Title</b>	<b>TL 102 Basics of Financial Accounting</b>	
<b>Level</b>	<b>Technician Level I</b>	
<b>Contact Hours</b>	340	
<b>Module Description and Aim</b>	The module seeks to provide learners with the principles and concepts of financial accounting, technical competency in single entry and double-entry bookkeeping, and preparation of financial statements for various types of reporting entities.	
<b>Learning Outcomes</b>	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <p>102.1 Analyze the basic terms and concepts of book-keeping and accounting.</p> <p>102.2 Record transactions in the books of account using single and double entry book-keeping.</p> <p>102.3 Prepare trial balance in determining the accuracy of financial transaction records.</p> <p>102.4 Examine basic qualitative characteristics of financial information.</p> <p>102.5 Analyze basic statement of financial position for Tax purposes.</p> <p>102.6 Prepare basic statement of profit or loss for Income Tax purposes.</p>	
<b>Learning Outcome 102.1</b>	<b>Analyze the basic terms and concepts of book-keeping and accounting.</b>	<b>20%</b>
<b>Learning Tasks:</b>		



<ul style="list-style-type: none"> <li>➤ Define book-keeping</li> <li>➤ Define accounting</li> <li>➤ Differentiate between book-keeping and accounting</li> <li>➤ Describe the term business transactions,</li> <li>➤ Differentiate between assets and liabilities</li> <li>➤ Explain the purposes of accounting</li> </ul>		
<b>Learning Outcome 102.2</b>	<b>Record transactions in the books of account using single and double entry bookkeeping.</b>	<b>14%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define double entry system</li> <li>➤ Define single entry system</li> <li>➤ Identify books of accounts</li> <li>➤ Extract ledgers accounts</li> <li>➤ Post business transactions in the books of accounts in single and double entry systems</li> </ul>	
<b>Learning Outcome 102.3</b>	<b>Prepare a trial balance in determining the accuracy of financial transaction records.</b>	<b>13%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define trial balance</li> <li>➤ Explain the purposes of trial balance</li> <li>➤ Extract trial balance</li> <li>➤ Post ledger accounts in the trial balance</li> </ul>	
<b>Learning Outcome 102.4</b>	<b>Examine basic qualitative characteristics of financial information.</b>	<b>12%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Describe the qualitative characteristics of financial statements</li> <li>➤ Explain the purpose of qualitative characteristics of financial statements</li> <li>➤ Distinguish between fundamental qualitative characteristics and enhancing qualitative characteristics</li> </ul>	
<b>Learning Outcome 102.5</b>	<b>Analyze the basic statement of financial position for Tax purposes.</b>	<b>23%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define the statement of financial position</li> <li>➤ Explain the purposes of financial position</li> <li>➤ Extract the statement of financial position</li> </ul>	

<ul style="list-style-type: none"> <li>➤ Posting financial data in the statement of financial position</li> <li>➤ Prepare the statement of financial position for incomplete records</li> <li>➤ Examine the relationship between statement of financial position and tax computation</li> </ul>		
<b>Learning Outcome 102.6</b>	<b>Prepare a basic statement of profit or loss for Income Tax purposes.</b>	<b>17%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define the statement of profit or loss</li> <li>➤ Explain the purposes of statement of profit or loss</li> <li>➤ Extract the statement of profit or loss</li> <li>➤ Posting financial data in the statement of profit or loss</li> <li>➤ Prepare the statement of profit or loss for incomplete records</li> </ul>	

<b>Suggested Methods of Delivery</b>	<ol style="list-style-type: none"> <li>1. Presentations and practical demonstrations by trainer.</li> <li>2. Guided learner activities and research to develop underpinning knowledge.</li> <li>3. Supervised activities in class, Group discussions and Homework</li> </ol>
<b>Recommended Learning Materials</b>	<ol style="list-style-type: none"> <li>1. ZIAAT, (2025). Basics of Financial Accounting Text. ZIAAT. Zanzibar, Tanzania.</li> </ol>
<b>Sample of Reading and Reference Materials</b>	<ol style="list-style-type: none"> <li>1. Dyson, J.R. (2010), Accounting for non-accounting students (8th Ed). Pearson Education Ltd, Edinburgh</li> <li>2. Wood, F. and A. Sangster (2012), Business Accounting 1 (12th Ed.), Pearson Education Ltd, Edinburgh</li> <li>3. Wood, Frank, Alan Sangster, (2012), Business Accounting 2 (12<sup>th</sup> Ed.) Pearson Education Ltd: Edinburgh</li> </ol>

### 4.1.3 TL103 Basic Mathematics and Statistics

<b>Module Title</b>	<b>TL 103 Basic Mathematics and Statistics</b>	
<b>Level</b>	<b>Technician Level I</b>	
<b>Contact Hours</b>	260	
<b>Module Description and Aim</b>	Build basic skills in the collection, processing, presentation and interpretation of simple numerical and statistical data and apply them in accounting and business situations.	
<b>Learning Outcomes</b>	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <p>103.1 Analyze fundamental mathematical techniques in tax computation</p> <p>103.2 Use statistical methods for analyzing tax data</p> <p>103.3 Apply mathematical models in analyzing and interpreting tax-related data</p>	
<b>Learning Outcome 103.1</b>	<b>Analyze fundamental mathematical techniques in tax computation</b>	<b>55%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Explain basic concepts and techniques used to solve mathematical and statistical problems</li> <li>➤ Solve total revenue, total cost and profit equations using calculus</li> <li>➤ Define taxable income and gross income</li> <li>➤ Distinguish taxable income from gross income</li> <li>➤ Extract taxable income using mathematical techniques</li> <li>➤ Perform percentage calculation for determining tax rate</li> <li>➤ Calculate depreciation using straight line method and reducing balance method</li> <li>➤ Identify allowable deduction and exemption in tax determination</li> <li>➤ Explain tax brackets</li> <li>➤ Apply progressive tax rates in different portion of taxable income.</li> <li>➤ Compute tax liability based on taxable income and applicable tax rates.</li> </ul>	

<b>Learning Outcome 103.2</b>	<b>Use statistical methods for analyzing tax data</b>	<b>23%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Describe basic statistical concepts used in data analysis</li> <li>➤ Explain types and sources of data</li> <li>➤ Identify data collections techniques and methods</li> <li>➤ Apply sampling techniques in tax data collection</li> <li>➤ Apply descriptive statistics, tables, frequency distributions, pictograms (pie charts, bar charts) in analyzing tax data</li> </ul>	
<b>Learning Outcome 103.3</b>	<b>Apply mathematical models in analyzing and interpreting tax- related data</b>	<b>23%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Explain the concept of co-relation and regression analysis</li> <li>➤ Identify different types of regression models</li> <li>➤ Apply regression models to analyze tax data trends</li> <li>➤ Predict compliance and revenue behavior using mathematical models</li> <li>➤ Identify different formats of interpreting and communicating the statistical analysis results.</li> </ul>	

<b>Suggested Methods of Delivery</b>	<ol style="list-style-type: none"> <li>1. Presentations and practical demonstrations by the trainer.</li> <li>2. Guided learner activities and research to develop underpinning knowledge.</li> <li>3. Supervised activities in class and Group discussions</li> </ol>
<b>Recommended Learning Materials</b>	<ol style="list-style-type: none"> <li>1. ZIAAT, (2025). Business Mathematics and Statistics Text. ZIAAT. Zanzibar, Tanzania.</li> </ol>
<b>Sample of Reading and Reference Materials</b>	<ol style="list-style-type: none"> <li>1. Francis. A and Mousley. B (2014). Business Mathematics and Statistics (7th Edition). Cengage Learning EMEA.</li> <li>2. Agarwal, B. M. (2010). Business Mathematics &amp; Statistics. Ane Books: India.</li> </ol>

#### 4.1.4 TL 104 Basic Communication and ICT Skills

<b>Module Title</b>	<b>TL 104 Basic Communication and ICT Skills</b>	
<b>Level</b>	Technician Level I	
<b>Contact Hours</b>	400	
<b>Module Description and Aim</b>	Provide the learners with the basic English language and ICT skills and be able to use them for communication and digitalization of business processes.	
<b>Learning Outcomes</b>	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <p>104.1 Apply the concepts and techniques of Information and Communication Technology (ICT) in business operations.</p> <p>104.2 Use computer applications to access and transmit information</p> <p>104.3 Apply basic ICT concepts in tax administration</p> <p>104.4 Use ICT software to compute tax liabilities</p> <p>104.5 Apply ICT tools and techniques in enhancing tax compliance</p> <p>104.6 Apply communication concepts and techniques in facilitating and processing communication</p> <p>104.7 Analyze communication techniques in writing business reports and other visual communications</p>	
<b>Learning Outcome 104.1</b>	<b>Apply the concepts and techniques of Information and Communication Technology (ICT) in business operations</b>	<b>12%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define ICT and its importance</li> <li>➤ Create File and folder management (Opening files or programs, saving your work, closing a program, Help features, etc)</li> <li>➤ Use computer connections and the internet</li> <li>➤ Apply common office software packages (MS word, Ms Excel and Ms PowerPoint)</li> </ul>	
<b>Learning Outcome 104.2</b>	<b>Use computer applications to access and transmit information</b>	<b>12%</b>

<b>Learning Tasks:</b>		
<ul style="list-style-type: none"> <li>➤ Explain the process of uploading and downloading files via internet</li> <li>➤ Explain the process of accessing information using Internet</li> <li>➤ Demonstrate the process to open a document from the Internet</li> <li>➤ Use basic search engine and directories to locate resources on specific topic</li> </ul>		
<b>Learning Outcome 104.3</b>	<b>Apply basic ICT concepts in tax administration</b>	<b>11%</b>
<b>Learning Tasks:</b>		
<ul style="list-style-type: none"> <li>➤ Identify ICT concepts in relation to Tax administration</li> <li>➤ Utilize software applications to manage tax related data efficiency</li> <li>➤ Describe the functionalities of E – government services in tax administrations</li> <li>➤ Explain the process of organizing and managing taxpayer information securely using ICT tools</li> </ul>		
<b>Learning Outcome 104.4</b>	<b>Use ICT software to compute tax liabilities</b>	<b>7%</b>
<b>Learning Tasks:</b>		
<ul style="list-style-type: none"> <li>➤ Identify features and functionalities of tax administration software used to compute tax liabilities</li> <li>➤ Identify data entry methods for management of taxpayer information accuracy</li> <li>➤ Describe the functionalities of e-filing system in tax administration</li> </ul>		
<b>Learning Outcome 104.5</b>	<b>Apply ICT tools and techniques in enhancing tax compliance</b>	<b>10%</b>
<b>Learning Tasks:</b>		
<ul style="list-style-type: none"> <li>➤ Define key ICT concepts and tools used in tax compliance</li> <li>➤ Describe the role of ICT in modern tax administration and compliance process</li> <li>➤ Apply ICT tools and systems (e- filing, e- payment system, e-tax clearance certificate, e-tax identification number, excel) in facilitating tax compliance</li> <li>➤ Identify potential challenges and limitations in ICT uses in tax compliance</li> </ul>		
<b>Learning Outcome</b>	<b>Apply communication concepts</b>	<b>19%</b>

<b>104.6</b>	<b>and techniques in facilitating and processing communication</b>	
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Describe the meaning of communication</li> <li>➤ Describe key terms in communication including encoding, decoding, recording and feedback.</li> <li>➤ Describe the importance of communication, communication process, communication channels and choice of languages in different scenarios</li> <li>➤ Explain different methods of communication (verbal, nonverbal, listening etc)</li> <li>➤ Define intercultural communication</li> <li>➤ Explain the importance of intercultural communication in the workplace</li> <li>➤ Explain intercultural problems faced in the large organizations with a multicultural workforce</li> <li>➤ Describe the importance of appropriate language policy for an organization wishing to promote effective organization</li> </ul>	
<b>Learning Outcome 104.7</b>	<b>Analyze communication techniques in writing business reports and other visual communications</b>	<b>28%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Explain modes and types of communication</li> <li>➤ Explain forms of written communication</li> <li>➤ Explain the different types of rotten request</li> <li>➤ Describe the importance of goodwill messages</li> <li>➤ Apply communication techniques to deliver bad news messages and persuasive messages</li> <li>➤ Describe the structure of business report</li> <li>➤ Distinguish between informational and analytical business report</li> <li>➤ Differentiate between defining the problem and developing the purpose statement for an analytical report</li> <li>➤ Explain five design principles to keep in mind when preparing visuals.</li> </ul>	

<b>Suggested Methods of Delivery</b>	<ol style="list-style-type: none"> <li>1. Presentations and practical demonstrations by trainer.</li> <li>2. Guided learner activities and research to develop underpinning knowledge.</li> </ol>
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<b>Recommended Learning Materials</b>	1. ZIAAT, (2025). Basic Communication and ICT Skills Text. ZIAAT. Zanzibar, Tanzania.
<b>Sample of Reading and Reference Materials</b>	<p>3. Quintanilla, K. M and Wahl, S. T. (2019). Business and Professional Communication: KEYS for Workplace Excellence (4th Edition). SAGE Publications: USA.</p> <p>4. Williams, J. W. (2021). Communication Skills Training. Independently Published: USA.</p> <p>5. C, M. Aslam, et.al. (2015). Introduction to Computer: Basic ICT Skills (2nd Ed). Majeed Book Depot: India</p>

## 104.8 Technician level II

### 4.2.1 TL201 Introduction to Income Tax

<b>Module Title</b>	<b>TL 201 Introduction to Income Tax</b>	
<b>Level</b>	<b>Technician level II</b>	
<b>Contact Hours</b>	200	
<b>Module Description and Aim</b>	Provide the learner with basic knowledge of various concepts and their application relating to income tax laws with a view to integrating the relevance of these laws with tax planning and decisions.	
<b>Learning Outcomes</b>	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <p>201.1 Describe the basic terms and concepts in income tax law</p> <p>201.2 Identify the basic legal provisions in determination of income tax payable</p> <p>201.3 Prepare income tax computations according to income tax law</p> <p>201.4 Apply withholding tax payment rules to facilitate compliance</p> <p>201.5 Prepare basic tax returns for income tax</p>	
<b>Learning Outcome 201.1</b>	<b>Describe the basic terms and concepts in income tax law</b>	<b>17%</b>



<b>Learning Tasks:</b>		
<ul style="list-style-type: none"><li>➤ Define income tax.</li><li>➤ Define chargeable income</li><li>➤ Define year of income</li><li>➤ Explain meaning of tax Resident</li><li>➤ Describe income tax with source in URT.</li></ul>		
<b>Learning Outcome 201.2</b>	<b>Identify the basic legal provisions in determination of income tax payable</b>	<b>20%</b>
<b>Learning Tasks:</b>		
<ul style="list-style-type: none"><li>➤ Identify legal provisions on inclusions</li><li>➤ Identify legal provisions on exclusions,</li><li>➤ Identify legal provisions on exemption,</li><li>➤ Identify legal provisions on deductions, from employment, business income and investment income</li></ul>		
<b>Learning Outcome 201.3</b>	<b>Prepare income tax computations according to income tax law</b>	<b>22%</b>
<b>Learning Tasks:</b>		
<ul style="list-style-type: none"><li>➤ Compute employment income</li><li>➤ Compute business income</li><li>➤ Compute investment income</li></ul>		
<b>Learning Outcome 201.4</b>	<b>Apply withholding tax payment rules to facilitate compliance</b>	<b>17%</b>
<b>Learning Tasks:</b>		
<ul style="list-style-type: none"><li>➤ Describe different types of withholding taxes</li><li>➤ Identify the legal provisions for each withholding tax</li><li>➤ Prepare withholding tax computations</li></ul>		
<b>Learning Outcome 201.5</b>	<b>Prepare basic tax returns for income tax</b>	<b>24%</b>
<b>Learning Tasks:</b>		
<ul style="list-style-type: none"><li>➤ Define returns and types of return in income tax</li><li>➤ Describe contents of the income tax return</li><li>➤ Explain due date for submission of income tax return</li><li>➤ Describe legal provisions of income tax return</li><li>➤ Explain the requirement for filling income tax return</li><li>➤ Apply the legal provisions to prepare basic tax returns</li></ul>		

<b>Suggested</b>	1. Presentations and practical demonstrations
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<b>Methods of Delivery</b>	<p>by trainer.</p> <ol style="list-style-type: none"> <li>2. Guided learner activities and research to develop underpinning knowledge.</li> <li>3. Supervised activities in class and Group discussions</li> </ol>
<b>Recommended Learning Materials</b>	<ol style="list-style-type: none"> <li>1. ZIAAT, (2025). Introduction to Income Tax Text. ZIAAT. Zanzibar, Tanzania.</li> </ol>
<b>Sample of Reading and Reference Materials</b>	<ol style="list-style-type: none"> <li>1. Shirley, D. &amp; Karen A. F. (2006). <i>Taxation for Decision Markers</i>. New York, NY: Pearson. Prentice Hall.</li> <li>2. Gerald, W. &amp; Altus-Buller, M. (2010). <i>Income Tax Fundamentals</i>. New York, NY: South. Western Centage Learning.</li> <li>3. Anthony, F. &amp; Gerald M, (2010). <i>Tax Handbook</i>. Pearson Education. London.</li> <li>4. Peter, M. (2005). London, England: <i>Taxation and Self-Assessment</i>. Thomson.</li> <li>5. United Republic of Tanzania, (2004). <i>Tanzania Tax Law Reports Vol. I</i>. Dar es Salaam, Tanzania: Mkuki na Nyota.</li> <li>6. United Republic of Tanzania (2004)-Revised Edition 2023. <i>Income Tax Act</i>. Dar es Salaam, Tanzania: Government printers.</li> <li>7. Nightingle, K. (2002). <i>Taxation</i>. Harlow, Essex: Pearson Education- FT Prentice Hall.</li> <li>8. United Republic of Tanzania, (2004). <i>Tanzania Tax Law Reports Vol. II</i>. Dar es Salaam, Tanzania: Mkuki na Nyota.</li> </ol>

#### 4.2.2 TL202 Introduction to Indirect Tax

<b>Module Title</b>	<b>TL202 Introduction to Indirect Tax</b>	
<b>Level</b>	<b>Technician Level II</b>	
<b>Contact Hours</b>	440	
<b>Module Description and Aim</b>	Equip the learner with basic knowledge and skills to advise on indirect tax structure and various transactions relating to it.	
<b>Learning Outcomes</b>	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <p>202.1 Describe the basic terms and concepts in VAT</p> <p>202.2 Apply the basic legal provisions in determination of VAT</p> <p>202.3 Prepare VAT computations according to VAT law</p> <p>202.4 Compute excise duty according to Excise (Management and Tariff) Act</p> <p>202.5 Determine stamp duty payable according to Stamp Duty Act</p> <p>202.6 Compute hotel levy payable on the basis of hotel levy Act</p> <p>202.7 Compute Property Tax payable according to applicable tax laws</p> <p>202.8 Prepare basic tax returns for VAT</p> <p>202.9 Prepare basic tax returns for excise duty</p> <p>202.10 Prepare basic tax returns for other indirect taxes (stamp duty and hotel levy)</p>	
<b>Learning Outcome 202.1</b>	<b>Describe the basic terms and concepts in VAT</b>	<b>5%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define VAT</li> <li>➤ Define taxable supplies</li> <li>➤ Describe taxable persons</li> </ul>	
<b>Learning Outcome 202.2</b>	<b>Apply the basic legal provisions in determination of VAT</b>	<b>8%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Identify taxable supplies in accordance with VAT law</li> <li>➤ Identify taxable persons in accordance with VAT law</li> <li>➤ Determine tax point in imposition of VAT</li> </ul>	

<b>Learning Outcome 202.3</b>	<b>Prepare VAT computations according to VAT law</b>	<b>14%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Compute output tax</li> <li>➤ Compute input tax</li> <li>➤ Determine allowable input tax</li> <li>➤ Compute net VAT</li> </ul>	
<b>Learning Outcome 202.4</b>	<b>Compute excise duty according to Excise (Management and Tariff) Act</b>	<b>8%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Explain the nature of excise duty</li> <li>➤ Describe the law governing excise duty</li> <li>➤ Compute excise duty according to the applicable law</li> </ul>	
<b>Learning Outcome 202.5</b>	<b>Determine stamp duty payable according to Stamp Duty Act</b>	<b>8%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Explain the nature of stamp duty</li> <li>➤ Describe the law governing stamp duty</li> <li>➤ Compute stamp duty according to the applicable law</li> </ul>	
<b>Learning Outcome 202.6</b>	<b>Compute hotel levy payable on the basis of hotel levy Act</b>	<b>11%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define hotel, hotel levy etc.</li> <li>➤ Identify various revenues sources under hotel levy Act</li> <li>➤ Explain the nature of hotel levy</li> <li>➤ Describe the law governing hotel levy</li> <li>➤ Compute hotel levy according to the applicable law</li> </ul>	
<b>Learning Outcome 202.7</b>	<b>Compute Property Tax payable according to applicable tax laws</b>	<b>9%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define property under Property Tax Act</li> <li>➤ Explain the nature of property tax</li> <li>➤ Describe the laws governing property taxation</li> <li>➤ Compute property tax payable according to applicable tax laws</li> </ul>	
<b>Learning Outcome 202.8</b>	<b>Prepare basic tax returns for VAT</b>	<b>11%</b>
<b>Learning Tasks:</b>		

<ul style="list-style-type: none"> <li>➤ Define returns and types of return in VAT</li> <li>➤ Describe contents of the VAT return</li> <li>➤ Explain due date for submission of VAT return</li> <li>➤ Describe legal provisions of VAT return</li> <li>➤ Apply the legal provisions to prepare basic VAT returns</li> </ul>		
<b>Learning Outcome 202.9</b>	<b>Prepare basic tax returns for excise duty</b>	<b>11%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define returns and types of return in excise duty</li> <li>➤ Describe contents of the excise duty return</li> <li>➤ Explain due date for submission of excise duty return</li> <li>➤ Describe legal provisions of excise duty return</li> <li>➤ Apply legal provisions to prepare excise duty returns</li> </ul>	
<b>Learning Outcome 202.10</b>	<b>Prepare basic tax returns for other indirect taxes (stamp duty and hotel levy)</b>	<b>15%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define returns and types of return in other indirect taxes</li> <li>➤ Describe contents of other indirect taxes return</li> <li>➤ Explain due date for submission of other indirect taxes return</li> <li>➤ Describe legal provisions of other indirect tax return</li> <li>➤ Apply the legal provisions to prepare tax returns for other indirect taxes</li> <li>➤ Apply Electronic Tax Stamp (ETS) requirements in facilitating compliance</li> </ul>	

<b>Suggested Methods of Delivery</b>	<ol style="list-style-type: none"> <li>1. Presentations and practical demonstrations by trainer.</li> <li>2. Guided learner activities and research to develop underpinning knowledge.</li> <li>3. Supervised activities in class and Group discussions</li> </ol>
<b>Recommended Learning Materials</b>	<ol style="list-style-type: none"> <li>1. ZIAAT, (2025). Introduction to Indirect Tax Text. ZIAAT. Zanzibar, Tanzania.</li> </ol>
<b>Sample of Reading and Reference Materials</b>	<ol style="list-style-type: none"> <li>1. Shirley, D. &amp; Karen A. F. (2006). <i>Taxation for Decision Markers</i>. New York, NY: Pearson. Prentice Hall.</li> <li>2. Gerald, W. &amp; Altus-Buller, M. (2010). <i>Income Tax Fundamentals</i>. New York, NY: South. Western Centage Learning.</li> <li>3. Anthony, F. &amp; Gerald M, (2010). <i>Tax Handbook</i>. Pearson Education. London.</li> </ol>

	<ol style="list-style-type: none"><li>4. Peter, M. (2005). London, England: <i>Taxation and Self-Assessment</i>. Thomson.</li><li>5. United Republic of Tanzania, (2004). <i>Tanzania Tax Law Reports Vol. I</i>. Dar es Salaam, Tanzania: Mkuki na Nyota.</li><li>6. United Republic of Tanzania (2004)-Revised Edition 2023. <i>Income Tax Act</i>. Dar es Salaam, Tanzania: Government printers.</li><li>7. Nightingale, K. (2002). <i>Taxation</i>. Harlow, Essex: Pearson Education- FT Prentice Hall.</li><li>8. United Republic of Tanzania, (2004). <i>Tanzania Tax Law Reports Vol. II</i>. Dar es Salaam, Tanzania: Mkuki na Nyota.</li></ol>
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### 4.2.3 TL 203 Business Management and Company Laws

<b>Module Title</b>	<b>TL203 Business Management and Company Laws</b>	
<b>Level</b>	<b>Technician level I</b>	
<b>Contact Hours</b>	310	
<b>Module Description and Aim</b>	Provide learners with knowledge and understanding of business organizations and functions, information systems in business organizations, modern management, leadership, corporate governance, professional ethics, and corporate social responsibility. It will also provide learners with an understanding of the key concepts and fundamental principles of law in the context of business and commercial activities.	
<b>Learning Outcomes</b>	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <p>203.1 Explain the general principles of law</p> <p>203.2 Analyze agency relationships in business situations</p> <p>203.3 Describe legal provisions relative to business formations in tax issues.</p> <p>203.4 Analyze the major aspects of business law in relation to taxation.</p> <p>203.5 Explain different forms of business organization</p> <p>203.6 Describe basic concepts in Company laws</p>	
<b>Learning Outcome 203.1</b>	<b>Explain the general principles of law</b>	<b>10%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define the role, nature and classification of laws in Tanzania</li> <li>➤ Explain sources of law in Tanzania</li> <li>➤ Identify structure, composition and jurisdiction of the legal system in Tanzania</li> <li>➤ Define basic business concepts that are applied in tax administration</li> </ul>	
<b>Learning Outcome 203.2</b>	<b>Analyze agency relationships in business situations</b>	<b>19%</b>

<b>Learning Tasks:</b>		
	<ul style="list-style-type: none"> <li>➤ Define nature, type and purpose of agency</li> <li>➤ Explain rights and duties of an agency</li> <li>➤ Apply agency principle to business scenario</li> <li>➤ Explain termination of agency relationship</li> <li>➤ Analyze legal duties and obligations of an agency</li> </ul>	
<b>Learning Outcome 203.3</b>	<b>Describe legal provisions relative to business formations in tax issues.</b>	<b>10%</b>
<b>Learning Tasks:</b>		
	<ul style="list-style-type: none"> <li>➤ Describe different forms of business entity</li> <li>➤ Describe the tax implications of business formation</li> <li>➤ Elaborate the legal requirements for business registration</li> </ul>	
<b>Learning Outcome 203.4</b>	<b>Analyze the major aspects of business law in relation to taxation.</b>	<b>11%</b>
<b>Learning Tasks:</b>		
	<ul style="list-style-type: none"> <li>➤ Define business law</li> <li>➤ Describe the major aspects of business law</li> <li>➤ Differentiate between business structures and their tax implications</li> </ul>	
<b>Learning Outcome 203.5</b>	<b>Explain different forms of business operation</b>	<b>34%</b>
<b>Learning Tasks:</b>		
	<ul style="list-style-type: none"> <li>➤ Describe the characteristics of the sole proprietorship</li> <li>➤ Explain the advantages and disadvantages of the sole proprietorship</li> <li>➤ Describe the regulatory requirement for the establishment of the sole proprietorship</li> <li>➤ Define the term “saving and cooperative societies (SACCOS)”</li> <li>➤ Explain the process involved in the establishment of SACCOS</li> <li>➤ Define partnership and partnership deed</li> <li>➤ Explain different types of partnership</li> <li>➤ Explain the merits and demerits of partnership</li> <li>➤ Define the term Company</li> <li>➤ Explain different types of company</li> <li>➤ Explain the process involved in the establishment of the Company</li> <li>➤ Describe merits and demerits of Company</li> </ul>	
<b>Learning Outcome 203.6</b>	<b>Describe basic concepts in Company laws</b>	<b>16%</b>
<b>Learning Tasks:</b>		



- Define a company
- Describe company shares
- Define a shareholder
- Describe the difference between shareholders and directors of a company
- Identify different types of companies and their characteristics
- Explain share capital and ownership concept

<b>Suggested Methods of Delivery</b>	<ol style="list-style-type: none"> <li>1. Presentations and practical demonstrations by trainer.</li> <li>2. Guided learner activities and research to develop underpinning knowledge</li> </ol>
<b>Recommended Learning Materials</b>	<ol style="list-style-type: none"> <li>1. ZIAAT, (2025). Business Management and Company Laws Text. ZIAAT. Zanzibar, Tanzania.</li> </ol>
<b>Sample of Reading and Reference Materials</b>	<ol style="list-style-type: none"> <li>1. Abort K.R and Pendlebury, N. (2013) <i>Business Law</i> (9<sup>th</sup> Ed). Cengage Learning.</li> <li>2. Hicks, A &amp; Goo, S.H. (2008). <i>Cases and Materials on Company Law</i>: 6<sup>th</sup> Ed. Oxford University Press: USA.</li> <li>3. United Republic of Tanzania. (2002).The Company Act, No. 12.</li> <li>4. Revolutionary Government of Zanzibar. (2013). TheThe Companies and Associations Act, No. 15.</li> </ol>

#### 4.2.4 TL 204 Principles of Economics

<b>Module Title</b>	<b>TL 204 Principles of Economics</b>
<b>Level</b>	<b>Technician Level I</b>
<b>Contact Hours</b>	220
<b>Module Description and Aim</b>	Equip the candidates with knowledge, skills and attitude to identify the influence and interaction of economic principles in taxation matters.

<b>Learning Outcomes</b>	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <p>204.1 Describe the basic economic terms and concepts in relation to taxation</p> <p>204.2 Explain the basic theories in economics</p> <p>204.3 Apply the concept of tax elasticity in determining revenue collection and taxpayer behaviours</p> <p>204.4 Apply macroeconomic concepts and conditions in tax determination.</p>	
<b>Learning Outcome 204.1</b>	<b>Describe the basic economic terms and concepts in relation to taxation</b>	<b>25%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define basic economic concepts (scarcity, opportunity cost, production of possibility curve) and its branch</li> <li>➤ Identify different types of economic system and its characteristics</li> <li>➤ Explain different types of goods (Normal goods, inferior goods, luxurious goods, Giffen goods)</li> <li>➤ Identify different types of market structure and its characteristics</li> <li>➤ Identify different types of taxes</li> <li>➤ Explain the implications of taxation in economic behaviors.</li> </ul>	
<b>Learning Outcome 204.2</b>	<b>Explain the basic theories in economics</b>	<b>18%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Explain principle of price theory (concept of demand, concept of supply and price)</li> <li>➤ Describe the production theory</li> <li>➤ Describe cost theory</li> <li>➤ Explain the application of different market structures in determinations of maximum profit</li> </ul>	
<b>Learning Outcome 204.3</b>	<b>Apply the concept of tax elasticity in determining revenue collection and taxpayer behaviors.</b>	<b>20%</b>
<b>Learning Tasks:</b>		

<ul style="list-style-type: none"> <li>➤ Define the term “elasticity.”</li> <li>➤ Define the term “tax elasticity.”</li> <li>➤ Identify the reasons for elasticity</li> <li>➤ Explain different types and forms of elasticity</li> <li>➤ Solve basic numerical problems on tax elasticity.</li> </ul>		
<b>Learning Outcome 204.4</b>	<b>Apply macroeconomic concepts and conditions in tax determination</b>	<b>36%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Explain basic macroeconomic concepts (National income, unemployment, inflation, international trade, balance of payment, terms of trade, exchange rate, interest rate, and money supply)</li> <li>➤ Explain the relationship between taxation and employment of factors of production</li> <li>➤ Explain the relationship between taxation and inflation</li> <li>➤ Explain the relationship between taxation and balance of payment</li> <li>➤ Compute inflation rate, unemployment rate and balance of payment</li> <li>➤ Describe methods used to measure national income (income approach, expenditure approach and Value-added approach)</li> <li>➤ Compute national income using relevant methods</li> </ul>	

<b>Suggested Methods of Delivery</b>	<ol style="list-style-type: none"> <li>1. Presentations and practical demonstrations by trainer.</li> <li>2. Guided learner activities and research to develop underpinning knowledge</li> </ol>
<b>Recommended Learning Materials</b>	<ol style="list-style-type: none"> <li>2. ZIAAT, (2025). Principles of Economics Text. ZIAAT. Zanzibar, Tanzania.</li> </ol>
<b>Sample of Reading and Reference Materials</b>	<ol style="list-style-type: none"> <li>1. Franck, R. H. and Ben, S. B. (2003), Principles of Economics. (2<sup>nd</sup> ed). Mcgraw Hill / Irwin: Toronto.</li> <li>2. Mankiw, N.G and Mark P. T. (2011), Economics. (2<sup>nd</sup> ed). Cengage Learning EMEA: London.</li> <li>3. Rodger, A. A. (2018), Economics. (13<sup>th</sup> ed).Cengage Learning.</li> </ol>

	<p>4. Edwin. M and Gary, W. Y, (2003). Microeconomics: Theory and Applications. (11<sup>th</sup> ed). W.W. Norton &amp; Company. London</p>
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### 4.3 Technician Level III

#### 4.3.1 TL301 Introduction to Customs Management

<b>Module Title</b>	<b>TL 301 Introduction to Customs Management</b>	
<b>Level</b>	<b>Technician Level III</b>	
<b>Contact Hours</b>	390	
<b>Module Description and Aim</b>	Provide the learner with basic knowledge, skills and expertise in handling customs related operations that have a great impact to the public revenue of the country.	
<b>Learning Outcomes</b>	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <p>301.1 Describe basic concepts in customs management and the applicable laws</p> <p>301.2 Apply customs clearance procedures for importation</p> <p>301.3 Apply customs clearance procedures for exportation</p> <p>301.4 Apply customs procedures in performing carriage coastwise clearance</p> <p>301.5 Analyze customs procedures in performing transfer clearance</p> <p>301.6 Perform verification of customs documents</p> <p>301.7 Describe procedures and controls in the loading and unloading of goods</p> <p>301.8 Compute customs duties (imports, excise and VAT) in accordance with customs law</p>	
<b>Learning Outcome 301.1</b>	<b>Describe basic concepts in customs management and the applicable laws</b>	<b>9%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define the terms (customs, customs management, importation, exportation, customs warehouse, transit, transshipment, etc)</li> <li>➤ Describe the sources of customs laws</li> </ul>	

<ul style="list-style-type: none"> <li>➤ Describe prohibited goods</li> <li>➤ Describe restricted goods</li> </ul>		
<b>Learning Outcome 301.2</b>	<b>Apply customs clearance procedures for importation</b>	<b>10%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define different types of importation under customs laws</li> <li>➤ Describe the legal procedures for each type of importation</li> <li>➤ Apply each of the legal procedures in clearance of imports</li> <li>➤ Explain customs procedures codes and its formation</li> </ul>	
<b>Learning Outcome 301.3</b>	<b>Apply customs clearance procedures for exportation</b>	<b>14%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Explain the concept of export in customs</li> <li>➤ Identify types of exports</li> <li>➤ Identify the legal provisions on clearance for exports</li> <li>➤ Describe the legal provisions on exports</li> <li>➤ Apply clearance principles and procedures on exports</li> </ul>	
<b>Learning Outcome 301.4</b>	<b>Apply customs procedures in performing carriage coastwise clearance</b>	<b>18%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Explain carriage coastwise</li> <li>➤ Define coasting vessels</li> <li>➤ Describe the nature and use of the transire form</li> <li>➤ Explain customs procedures for carriage coastwise</li> <li>➤ Describe commissioners' power with regards to carriage coastwise</li> <li>➤ Describe power of public officer in carriage of goods coastwise</li> <li>➤ Apply customs principles and procedures on carriage coastwise clearance</li> </ul>	
<b>Learning Outcome 301.5</b>	<b>Analyze customs procedures in performing transfer clearance</b>	<b>13%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Explain the term transfer</li> <li>➤ Differentiate transfer from carriage coastwise</li> <li>➤ Identify goods qualifying for transfer</li> <li>➤ Explain customs procedures for transfer clearance</li> </ul>	
<b>Learning Outcome 301.6</b>	<b>Perform verification of customs documents</b>	<b>11%</b>

<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Identify types of documents (commercial, transportation, customs, etc.)</li> <li>➤ Explain the role of each documents</li> <li>➤ Identify issuing authority for each document</li> <li>➤ Conduct verification using customs documents</li> </ul>	
<b>Learning Outcome 301.7</b>	<b>Describe procedures and controls in the loading and unloading of goods</b>	<b>11%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define sufferance wharf</li> <li>➤ Explain the loading and unloading procedures</li> <li>➤ Identify conditions attached for loading and unloading</li> <li>➤ Identify controls in place for loading and unloading</li> <li>➤ Identify controls for goods remain on board</li> </ul>	
<b>Learning Outcome 301.8</b>	<b>Compute customs duties (imports, excise and VAT) in accordance with customs law</b>	<b>14%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Describe the customs duties and taxes applicable in customs</li> <li>➤ Compute customs value using various valuation methods</li> <li>➤ Determine the applicable tariff/tax rate(s)</li> <li>➤ Compute customs duties/taxes payable (imports, excise and VAT)</li> </ul>	

<b>Suggested Methods of Delivery</b>	<ol style="list-style-type: none"> <li>1. Presentations and practical demonstrations by trainer.</li> <li>2. Guided learner activities and research to develop underpinning knowledge</li> </ol>
<b>Recommended Learning Materials</b>	<ol style="list-style-type: none"> <li>1. ZIAAT, (2025). Introduction to Customs Management Text. ZIAAT. Zanzibar, Tanzania.</li> </ol>
<b>Sample of Reading and Reference Materials</b>	<ol style="list-style-type: none"> <li>1. Shirley, D. &amp; Karen A. F. (2006). <i>Taxation for Decision Markers</i>. New York, NY: Pearson. Prentice Hall.</li> <li>2. Gerald, W. &amp; Altus-Buller, M. (2010). <i>Income Tax Fundamentals</i>. New York, NY: South. Western Centage Learning.</li> <li>3. Anthony, F. &amp; Gerald M, (2010). <i>Tax Handbook</i>. Pearson Education. London.</li> <li>4. Peter, M. (2005). London, England: <i>Taxation and Self-Assessment</i>. Thomson.</li> <li>5. United Republic of Tanzania, (2004).</li> </ol>

	<p><i>Tanzania Tax Law Reports Vol. I.</i> Dar es Salaam, Tanzania: Mkuki na Nyota.</p> <p>6. United Republic of Tanzania (2004)-Revised Edition 2023. <i>Income Tax Act.</i> Dar es Salaam, Tanzania: Government printers.</p> <p>7. Nightingle, K. (2002). <i>Taxation.</i> Harlow, Essex: Pearson Education- FT Prentice Hall.</p> <p>8. United Republic of Tanzania, (2004). <i>Tanzania Tax Law Reports Vol. II.</i> Dar es Salaam, Tanzania: Mkuki na Nyota.</p> <p>9. United republic of Tanzania. (2015). <i>Tax administration act.</i> Tanzania: United republic of Tanzania Press.</p> <p>10. Revolutionary Government of Zanzibar. (2009). <i>Tax Administration and Procedures Act:</i> Government Press.</p>
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#### 4.3.2 TL302 Fundamentals of Tax Audit and Ethics

<b>Module Title</b>	<b>TL 302 Fundamentals of Tax Audit and Ethics</b>
<b>Level</b>	<b>Technician Level II</b>
<b>Contact Hours</b>	610
<b>Module Description and Aim</b>	Examine the candidates' knowledge and understanding of the framework of tax audit principles and practice.
<b>Learning Outcomes</b>	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <p>302.1 Describe declaration as a pillar of tax compliance obligation</p> <p>302.2 Describe the rights and obligations of taxpayers with regard to tax audit and investigation</p> <p>302.3 Describe nature, types and process of tax audit based on the legal requirements and best practices</p> <p>302.4 Analyze tax audit evidence techniques and procedures to conduct tax audit assignment</p> <p>302.5 Prepare tax audit reports in accordance with applicable principles</p>

	302.6 Apply the tenets of the Code of Ethics and professionalism portfolio for tax technicians 302.7 Apply legal provisions and debt management procedures for recovery of tax debts 302.8 Describe the consequences of non-compliance with payment obligations 302.9 Analyze the basic terms and concepts of the auditing in tax administration 302.10 Apply audit evidence standards in conducting auditing assignment	
<b>Learning Outcome 302. 1</b>	<b>Describe declaration as a pillar of tax compliance obligation</b>	<b>6%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define declaration as one of the pillars of tax compliance</li> <li>➤ Describe the common items of declaration for the major types of taxes (income tax, VAT and excise duty)</li> <li>➤ Describe the legal provisions governing maintenance and retention of business records</li> <li>➤ Describe the offences for failure to comply with declaration requirements</li> </ul>	
<b>Learning Outcome 302.2</b>	<b>Describe the rights and obligations of taxpayers with regard to tax audit and investigation</b>	<b>7%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Describe the rights of taxpayers in tax audit</li> <li>➤ Describe the rights of taxpayers in tax investigation</li> <li>➤ Describe the obligations of taxpayers in tax audit</li> <li>➤ Describe the obligations of taxpayers in tax investigation</li> </ul>	
<b>Learning Outcome 302. 3</b>	<b>Describe nature, types and process of tax audit based on the legal requirements and best practices</b>	<b>7%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define the term tax audit and its purposes</li> <li>➤ Explain different types of tax audit (desk audits, field audit, issue-oriented audits, comprehensive audits etc) and their respective processes</li> <li>➤ Describe the general steps involved in tax audit from notification to the conclusion of the audit</li> <li>➤ Describe statutory powers in relation to tax audit (powers of commissioner, powers to obtain information, power of inter</li> </ul>	



<p>premises etc)</p> <p>➤ Describe interview techniques in conducting tax audit assignment</p>		
<b>Learning Outcome 302.4</b>	<b>Analyze tax audit evidence techniques and procedures in conducting tax audit assignment</b>	<b>11%</b>
<b>Learning Tasks:</b>	<p>➤ Explain the nature of tax audit evidence and types of evidence (primary and secondary evidence)</p> <p>➤ Explain burden of proof</p> <p>➤ Describe source of evidence that can used to build the profile of the suspect</p> <p>➤ Examine fraudulent transactions and documents</p> <p>➤ Apply suitable criteria to choose appropriate evidence gathering techniques in conducting tax audit assignment</p>	
<b>Learning Outcome 302.5</b>	<b>Prepare tax audit reports in accordance with applicable principles</b>	<b>10%</b>
<b>Learning Tasks:</b>	<p>➤ Explain the nature and role of audit reports</p> <p>➤ Explain the nature and purpose of tax audit findings</p> <p>➤ Describe the key points in case of closure proceedings</p> <p>➤ Prepare audit report, summering key finds and potential corrective actions</p> <p>➤ Demonstrate the relevant procedures in handling post-report issues in tax audit (taxpayer response, negotiation, etc)</p>	
<b>Learning Outcome 302.6</b>	<b>Apply the tenets of the Code of Ethics and professionalism portfolio for tax professionals</b>	<b>15%</b>
<b>Learning Tasks:</b>	<p>➤ Explain the meaning of “ethics,” “Values” and “attitudes”</p> <p>➤ Explain the nature of the “ethics” and philosophical approaches to ethics</p> <p>➤ Explain the professional approaches to ethics</p> <p>➤ Describe the ethical objectives of an organization</p> <p>➤ Describe the ethical objectives of tax profession</p>	

<ul style="list-style-type: none"> <li>➤ Explain the professional values, code of ethics, and attitudes that identify tax technicians as members of a profession.</li> <li>➤ Explain the legal and ethical expectations of a tax technicians of Zanzibar</li> <li>➤ Outline the role of the authorities in ethical and related business matters.</li> <li>➤ Apply the ZIAAT Code of Professional Conduct and Ethics in relation to a tax technician.</li> </ul>		
<b>Learning Outcome 307.7</b>	<b>Apply legal provisions and debt management procedures for recovery of tax debts</b>	<b>11%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Describe the nature of tax debts</li> <li>➤ Explain the causes of tax debts</li> <li>➤ Demonstrate the application of specific IT tools for debt management</li> <li>➤ Apply debt management procedures to recover tax debts</li> <li>➤ Apply legal provisions for writing-off of tax debt.</li> </ul>	
<b>Learning Outcome 302.8</b>	<b>Analyze the consequences of non-compliance with payment obligations</b>	<b>14%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Identify noncompliance activities</li> <li>➤ Analyze offences and penalties for failure to comply with tax laws</li> <li>➤ Determine interest for failure to pay taxes by their due dates</li> <li>➤ Compute penalties and interest for failure to pay tax on due dates</li> <li>➤ Compute interest for under estimation of tax</li> <li>➤ Describe offences in relation to noncompliance activities</li> </ul>	
<b>Learning Outcome 302.9</b>	<b>Analyze the basic terms and concepts of the auditing in tax administration</b>	<b>15%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define auditing</li> <li>➤ Describe the principle of independence in relation to an auditor</li> <li>➤ Define audit risks,</li> <li>➤ Explain the term internal control system</li> <li>➤ Explain the roles and responsibilities of an auditor (internal and external audit)</li> <li>➤ Explain the purpose of audit in business organizations</li> <li>➤ Differentiate between internal auditor and external auditor</li> <li>➤ Explain the relationship between tax audit and normal audit</li> </ul>	

➤ Explain the implications of auditing in tax administration.		
<b>Learning Outcome 302.10</b>	<b>Apply audit evidence standards in conducting auditing assignment</b>	<b>7%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define audit evidence</li> <li>➤ Explain the purposes of audit evidence</li> <li>➤ Explain characteristics of good audit evidence</li> <li>➤ Apply ISA 500 in conducting audit assignment</li> </ul>	

<b>Suggested Methods of Delivery</b>	<ol style="list-style-type: none"> <li>1. Presentations and practical demonstrations by trainer.</li> <li>2. Guided learner activities and research to develop underpinning knowledge</li> </ol>
<b>Recommended Learning Materials</b>	<ol style="list-style-type: none"> <li>1. ZIAAT, (2025). Fundamentals of Tax Audit and Ethics Text. ZIAAT. Zanzibar, Tanzania.</li> </ol>
<b>Sample of Reading and Reference Materials</b>	<ol style="list-style-type: none"> <li>1. Beth, W. D. (2007). Tax Accounting and Tax Principles for Legal Professionals: Thompson Publishers: England</li> <li>2. Richard, P. &amp; Ronald, G. P. (2009). Accounting for Income Taxes. The Accounting Research Manager Group. London, England: Emerald Group Publishing.</li> <li>3. Stephen, A., Stephen, S., Daniel J. L. &amp; Joshua, D. (2009). Fundamentals of Taxation Partnership: Taxation Cases and Materials (8th ed). Rosenberg, TX: Foundation Press.</li> <li>4. Wilson, E., Reck, J., &amp; Kaltelus, S. (2009), Accounting for Governmental and Non-Profit Entities, (13th ed). New York NY: McGraw-Hill/Irwin.</li> <li>5. Stephen, S. And Daniel J. L. Blac., (2008). Corporate and Partnership Taxation. Letter Outline. (6th ed) Thomson West, England: Foundation Press.</li> <li>6. Bakker, A. and Kloosterhof, S. (2010), Tax</li> </ol>

	Risk Management, From Risk to Opportunity, Amsterdam, The Netherlands: IBFD.
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### 4.3.3 TL 303 Data Analytics and Techniques

<b>Module Title</b>	<b>TL 303 Data Analytics and Techniques</b>	
<b>Level</b>	Technician Level III	
<b>Contact Hours</b>	490	
<b>Module Description and Aim</b>	Apply knowledge and skills in Data analytics to solve problems in the business environment and utilize computer applications techniques in analyzing and summarizing financial data.	
<b>Learning Outcomes</b>	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <p>303.1 Describe basic data management concept</p> <p>303.2 Describe the common sources of organizational data</p> <p>303.3 Apply appropriate data collections techniques in gathering information</p> <p>303.4 Apply basic statistical techniques in analyzing data</p> <p>303.5 Use basic statistics for a given data set in data analysis and presentation</p> <p>303.6 Interpret output data for decision making</p> <p>303.7 Apply data encryption techniques in data security</p> <p>303.8 Utilize Access Control Mechanisms for data protection</p> <p>303.9 Apply Data Privacy Policies and Compliance Measures for security and safety of data</p>	
<b>Learning Outcome 303.1</b>	<b>Describe basic data management concept</b>	<b>4%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define data management concept</li> <li>➤ Explain types of data structure</li> <li>➤ Define data cleaning, data transformation and integration</li> </ul>	

<b>Learning Outcome 303.2</b>	<b>Describe the common sources of organizational data</b>	<b>7%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Identify data sources in tax administrations</li> <li>➤ Identify internal and external data sources</li> <li>➤ Outline the nature and characteristics of big data.</li> <li>➤ Describe primary and secondary source of data</li> </ul>	
<b>Learning Outcome 303.3</b>	<b>Apply appropriate data collections techniques in gathering information</b>	<b>16%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Identify methods of data collection (survey, focus group discussion and interview)</li> <li>➤ Outline the advantages and disadvantages of each methods of data collections</li> <li>➤ Explain the procedures of each method of data collections</li> <li>➤ Design data collections instrument</li> <li>➤ Pilot test data collections tools</li> <li>➤ Conduct data collections process from the primary source</li> <li>➤ Explain ethical consideration in data collection</li> </ul>	
<b>Learning Outcome 303.4</b>	<b>Apply basic statistical techniques in analysing the data</b>	<b>14%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Define key statistical terms (mean, mode, median, variance and standard deviation) , missing values or outliers</li> <li>➤ Explain the importance of data statistics in data analyses in decision making</li> <li>➤ Explain the difference between descriptive and inferential statistics</li> <li>➤ Gather relevant data from reliable secondary sources</li> <li>➤ Organize the data in structured format</li> <li>➤ Clean the data by identifying and addressing missing values or outliers</li> </ul>	
<b>Learning Outcome 303.5</b>	<b>Use basic statistics for a given data set in data analysis and presentation</b>	<b>17%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Calculate measure of central tendency (mean, median and mode) for the data set</li> <li>➤ Calculate measure of dispersion (Range, variance, standard deviation)</li> <li>➤ Create visual representation of data (histogram, box plots bar chart)</li> </ul>	

etc) to summarizing findings ➤ Calculate expected values for decision making ➤ Explain the criteria used to select appropriate differential statistical tests (T -test, Chi-squire, ANOVA) based on the data type ➤ Perform data linkage across several worksheets		
<b>Learning Outcome 303. 6</b>	<b>Interpret output data for decision making</b>	<b>17%</b>
<b>Learning Tasks:</b>	➤ Summarize data in to a meaningful report ➤ Highlight key findings and their implication ➤ Discuss the role of data in decision making ➤ Generate standard report from analyzed data	
<b>Learning Outcome 303.7</b>	<b>Apply data encryption techniques in data security</b>	<b>7%</b>
<b>Learning Tasks:</b>	➤ Describe various data encryption methods (Symmetric and asymmetric encryption) ➤ Apply encryption tools to secure sensitive data at rest and in transit. ➤ Explain the effectiveness of encryption solutions in mitigating data breaches.	
<b>Learning Outcome 303.8</b>	<b>Utilize Access Control Mechanisms for data protection</b>	<b>8%</b>
<b>Learning Tasks:</b>	➤ Explain the principles of access control (e.g., least privilege, role-based access control). ➤ Configure user access rights and permissions for data protection. ➤ Audit access logs to identify unauthorized access attempts.	
<b>Learning Outcome 303. 9</b>	<b>Apply Data Privacy Policies and Compliance Measures for security and safety of data</b>	<b>8%</b>
<b>Learning Tasks:</b>	➤ Identify key regulations and standards related to data privacy (e.g., GDPR, HIPAA). ➤ Develop organizational data privacy policies. ➤ Conduct data privacy impact assessments to evaluate risks and compliance status.	

<b>Suggested Methods of Delivery</b>	1. Presentations and practical demonstrations by trainer. 2. Guided learner activities and research to develop underpinning knowledge.
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	3. Supervised activities in class and Group discussions.
<b>Recommended Learning Materials</b>	1. ZIAAT, (2025). Data Analytics and Techniques Study Text. ZIAAT. Zanzibar, Tanzania.
<b>Sample of Reading and Reference Materials</b>	<ol style="list-style-type: none"> <li>1. Dawson, R. (2023). Fundamentals of Data Analytics: Learn Essential Skills, Embrace the Future, and Catapult Your Career in the Data-Driven World—A Comprehensive Guide to Data Literacy for Beginners. Jws Publishing.</li> <li>2. Provost, F and Fawcett, T. (2021). Data Science for Business: What You Need to Know About Data Mining and Data-Analytic Thinking. Upfront Books.</li> <li>3. Jones, H. (2018). Data Science: The Ultimate Guide to Data Analytics, Data Mining, Data Warehousing, Data Visualization, Regression Analysis, Database Querying, Big Data for Business and Machine Learning for Beginners. Herbert Jones.</li> </ol>

#### 4.3.4 TL 304 Elementary of Field Practices and Solutions

<b>Module Title</b>	<b>TL 304 Elementary of Field Practices and Solutions</b>
<b>Level</b>	<b>Technician Level III</b>
<b>Contact Hours</b>	800
<b>Module Description and Aim</b>	Elementary of Field Practices and Solutions is intended to allow candidates to assemble the core competencies that they have developed in the three paraprofessional modules, their practical work experience, and their professional values in a structured and practical way to develop basic business solutions for relevant stakeholder groups.
<b>Learning Outcomes</b>	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <ol style="list-style-type: none"> <li>304.1 Fill out the registration forms, or register the taxpayer electronically.</li> <li>304.2 Apply source documents and tax records for tax purposes</li> </ol>

	304.3 File tax returns based on the due dates 304.4 Apply customs clearance procedures for importation 304.5 Apply customs clearance procedures for exportation 304.6 Apply customs procedures in performing carriage coastwise clearance 304.7 Perform verification of customs documents 304.8 Compute customs duties (imports, excise and VAT) in accordance with customs law	
<b>Learning Outcome 304.1</b>	<b>Fill out the registration forms, or register the taxpayer electronically.</b>	<b>6%</b>
<b>Learning Practical Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Consult with taxpayers on registration issues by:               <ul style="list-style-type: none"> <li>• Illustrating the capacity to identify taxpayer's unique profile;</li> <li>• Applying legal provisions relating to tax payers' registration</li> <li>• Identifying relevant documents/requirements for registration process;</li> <li>• Identifying relevant authorities issuing the required documents for registration</li> </ul> </li> <li>➤ Register taxpayer by               <ul style="list-style-type: none"> <li>• Obtaining a letter of engagement from the taxpayer;</li> <li>• Obtaining correct registration form for the specific tax type;</li> <li>• Completing the tax registration form and required supporting documents;</li> <li>• Submitting completed registration form</li> <li>• Checking the proof of submission of registration form</li> <li>• Responding to error message on the ZRA or TRA system; and</li> <li>• Tracking submissions for completed status of registrations</li> </ul> </li> </ul>	
<b>Learning Outcome 304.2</b>	<b>Apply source documents and tax records for tax returns purposes</b>	<b>12%</b>
<b>Learning Practical Tasks:</b>		



- Apply fundamental accounting standards and practices by
  - Preparing the trial balance
  - Preparing Statement of Financial Position
  - Preparing Statement of Profit or Loss
- Match source documents to the tax types registered for the taxpayer;
- Match all documents to correct tax period/year;
- Analyze previous years' tax return to establish tax activities base of previous year;
- Summarize all submitted documents in a confirmation letter and declare all records have been submitted;
- Scrutinize source documents for validity as required by relevant authorities' regulations; and
- Systematically sort and file source documents; and
- Create a working paper file that cross references and indexes source documents to summary sheets.

<b>Learning Outcome 304.3</b>	<b>File tax returns based on the due dates</b>	<b>5%</b>
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<b>Learning Tasks:</b>
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- Consult with taxpayers by
  - Explaining rationale for tax return and estimation; and
  - Confirm all streams of income (revenue and capital nature) of the tax person
- Submit tax return manually by
  - Determining deadline for submissions;
  - Scheduling tax return completion accordingly;
  - Compiling submission package;
  - Ensuring correct version of all supporting documents are accompanying the return;
  - Checking all submitted documents with Tax authorities official stamp and obtaining acknowledgement of receipt; and
  - Filling a copy of all returns for own records, with acknowledgement of receipt.
- Submit return on e-filing by
  - Logging-in, completing and filling the return on the e-filing system;
  - Printing and filling the tax return and provisional assessment;
  - Affecting payment on e-filing system;
  - Checking for notices on e-filing and relating to specific tax payer and taking required action.

<b>Learning Outcome 304.4</b>	<b>Apply customs clearance procedures for importation</b>	<b>21%</b>
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<b>Learning Tasks:</b>
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<ul style="list-style-type: none"> <li>➤ Identify types of goods imported</li> <li>➤ Determine HS Code, customs value and its tax rate</li> <li>➤ Apply the legal procedures in clearance of imports</li> <li>➤ Identify supporting documents for imported goods</li> <li>➤ Identify correct form for importation of goods</li> <li>➤ Log-in, fill and submit the clearance form in the customs system;</li> <li>➤ Track submissions status.</li> <li>➤ Responding to error message.</li> <li>➤ Checking all submitted documents with Tax authorities official stamp and obtaining acknowledgement of receipt;</li> <li>➤ Perform physical examination of goods</li> <li>➤ Filling a copy of all customs documents for own records, with acknowledgement of receipt.</li> <li>➤ Complete payment procedures for imported goods.</li> <li>➤ Obtain release order and clear goods.</li> </ul>		
<b>Learning Outcome 304.5</b>	<b>Apply customs clearance procedures for exportation</b>	<b>21%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Identify types of goods exported</li> <li>➤ Determine HS Code, customs value and its tax rate</li> <li>➤ Apply the legal procedures in clearance of exports</li> <li>➤ Identify supporting documents for exported goods</li> <li>➤ Identify correct form for exportation of goods</li> <li>➤ Log-in, fill and submit the clearance form in the customs system;</li> <li>➤ Track submissions status.</li> <li>➤ Responding to error message.</li> <li>➤ Checking all submitted documents with Tax authorities official stamp and obtaining acknowledgement of receipt;</li> <li>➤ Perform physical examination of goods</li> <li>➤ Filling a copy of all customs documents for own records, with acknowledgement of receipt.</li> <li>➤ Complete payment procedures for exported goods.</li> <li>➤ Obtain release order and clear goods.</li> </ul>	
<b>Learning Outcome 304.6</b>	<b>Apply customs procedures in performing carriage coastwise clearance</b>	<b>21%</b>
<b>Learning Tasks:</b>	<ul style="list-style-type: none"> <li>➤ Identify types of goods carriage coastwise</li> <li>➤ Determine HS Code, customs value and its tax rate</li> <li>➤ Apply the legal procedures in carriage coastwise clearance</li> <li>➤ Identify supporting documents for carriage coastwise goods</li> <li>➤ Identify correct form (transire) for carriage coastwise goods</li> <li>➤ Log-in, fill and submit the transire in the customs</li> </ul>	

	system; ➤ Track submissions status. ➤ Responding to error message. ➤ Checking all submitted documents with Tax authorities official stamp and obtaining acknowledgement of receipt; ➤ Perform physical examination of goods ➤ Filling a copy of all customs documents for own records, with acknowledgement of receipt. ➤ Complete payment procedures for carriage coastwise goods. ➤ Obtain release order and clear goods.	
<b>Learning Outcome 304.7</b>	<b>Perform verification of customs documents</b>	<b>6%</b>
<b>Learning Tasks:</b>	➤ Identify types of documents (commercial, transportation, customs, etc.) ➤ Identify the purpose of each document ➤ Identify validity of each document ➤ Identify issuing authority for each document ➤ Conduct verification using customs documents	
<b>Learning Outcome 304.8</b>	<b>Compute customs duties ( imports , excise and VAT ) in accordance with customs law</b>	<b>6%</b>
<b>Learning Tasks:</b>	➤ Identify the customs duties and taxes applicable in customs ➤ Compute customs value using various valuation methods ➤ Determine the applicable tariff/tax rate(s) for particular goods ➤ Compute customs duties/taxes payable (imports, excise and VAT)	

<b>Suggested Methods of Delivery</b>	1. Supervised activities in work places 2. Attending work-based simulation workshop
<b>Recommended Learning Materials</b>	1. ZIAAT, (2025). Elementary of Field Practices and Solutions Study Text. ZIAAT. Zanzibar, Tanzania. 2. ZIAAT, (2025). Procedural Manual for Elementary of Field Practices and Solutions. ZIAAT. Zanzibar, Tanzania.

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