

ZANZIBAR INSTITUTE OF

ACCOUNTANTS, AUDITORS AND
TAX CONSULTANTS



**CERTIFIED TAX
PROFESSIONAL (CTP)
EXAMINATIONS
CURRICULUM**

2025 - 2030



“PROFESSION IS OUR LANGUAGE”

TABLE OF CONTENTS

<i>FOREWORD</i>	4
<i>PREFACE</i>	5
<i>WELCOMING NOTE</i>	7
1. INTRODUCTION	8
1.1 Background Information	8
1.2 Vision	9
1.3 Mission	9
1.4 Core Values	9
1.5 International Benchmarking	9
1.6 Professional Designation and Membership Criteria	10
2. TAX PROFESSIONAL COURSE	10
2.1 General Overview	10
2.2 Purpose	11
2.3 Main Objectives	11
2.4 Entry Requirements and Registration Procedures	12
2.4.1 Entry Requirements	12
2.4.1.1 Certified Tax Professional Level I	12
2.4.1.2 Certified Tax Professional Level II	12
2.4.1.3 Certified Tax Professional Level III	12
2.5 Registration Procedures	12
2.6 Retaining Studentship	13
2.7 Lecture and Course Materials	13

2.8	Examination Arrangements	14
2.9	Exemption Policies and Procedures.....	15
2.10	Time Limits of the Course	16
3.	CURRICULUM STRUCTURE	16
3.1	Curriculum Overview	16
3.2	Qualification Structure and Rationale	17
3.3	List of Module Titles and Credit Values	19
3.4	Introduction to Levels in the Qualification	19
3.5	Professional Level I	21
3.6	Professional Level II	22
3.7	Profession Level III	24
3.8	Assessments	25
3.9	Pass Mark and Progression Rules	26
3.10	Release of Examination Results and Awards	27
3.11	Fee Rules and Procedures	28
4.	MODULE SPECIFICATIONS	28
4.1	Professional Level I	28
4.1.1	PL101 Introduction to Taxation	28
4.1.2	PL102 Managerial Economics and Public Finance	33
4..3	PL103 Financial Accounting.....	39
4.1.4	PL104 Business Management and Company Laws.....	43
4.2	Professional Level II	49
4.2.1	PL201 Direct and Indirect Taxation	49
4.2.2	PL202 Customs Management	55
4.2.3	PL203 Tax Compliance Management and Dispute Resolution Procedures	61

4.1.4 PL204 Auditing, Ethics and Professionalism	65
4.3 Professional Level III	71
4.3.1 PL301 Emerging Issues in Taxation	71
4.3.2 PL302 Taxation in Specialized Sectors	74
4.3.3 PL303 International Taxation.....	77
4.3.4 PL304 Advanced Field Practices and Solutions	82

FOREWORD

A key objective of any education system is to provide the economy with competent, self-driven, and morally upright human capital for sustainable growth and prosperity. To achieve this effectively, the education system must align with market dynamics at national, regional, and global levels. This means developing a curriculum that meets market expectations is paramount important for professional bodies such as the Zanzibar Institute of Accountants, Auditors, and Tax Consultants (ZIAAT).

Curriculum development is driven by diverse factors, including compliance with the ZIAAT Act, No. 7 of 2022, which guides the attainment, maintenance, and development of professional competence. This act marks an initial step for ZIAAT in supervising and regulating the tax profession.

In this context, the Board of Directors, as the supreme organ of ZIAAT, is pleased to acknowledge the significant milestone achieved with the completion of the ZIAAT curriculum, developed in collaboration with various stakeholders. This curriculum addresses emerging trends that shape the next generation of professionals, encompassing taxation in specialized sectors such as the blue economy, mining, oil and gas, and Islamic finance, along with emerging issues in taxation, soft skills, and a global perspective in strategic decision-making.

With the newly developed curriculum, ZIAAT is expected to play a leading role in equipping the economy with competent professionals in advanced taxation and related fields. Consequently, this curriculum will enhance education in tax compliance and administration, contributing to increased government revenue and fairness in taxation. This is anticipated to further support the Government's development agenda as outlined in the Zanzibar Vision 2050 and align with existing long-term plans and strategies stipulated in the CCM Manifesto, SDGs, and ZADEP.

The successful implementation of this curriculum will require 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 institutions. I believe that this developed curriculum will reshape the landscape of professional qualifications in the region and beyond, reinforcing Zanzibar's historical significance in producing competitive professionals and scholars.



CPA Juma Amour Juma

Chairperson – Board of Directors

Zanzibar Institute of Accountants, Auditors and Tax Consultants

PREFACE

Taxation is a crucial factor in fostering prosperity and driving economic development. To address this, the ZIAAT has launched a program aimed at developing a curriculum on the tax profession for recognizing its significant role in the country's economic progress. The primary goal is to create an enhanced, integrated, and competency-based curriculum that equips graduates to meet the evolving demands of the global market over the next five years and beyond.

The curriculum development process commenced intensively in September, 2024 with an exhaustive stakeholder engagement across various institutions and individual groups from both Unguja and Pemba as well as Tanzania Mainland. This engagement 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 professional qualifications of ZIAAT.

A competence framework outlines and defines the individual competencies required for professionals within an organization, detailing the knowledge, skills, and attributes necessary for success. Alongside this framework, occupational standards were established for vocational, certificate, and diploma programs. These standards articulate the work performance expectations that professionals must meet, reflecting the application of their knowledge, skills, and understanding in their occupations.

With the competence frameworks and occupational standards in place, the logical next step was to develop detailed curriculum content that addresses the identified competencies. This content was created by subject matter experts from public and private sectors, industry, academia, and among employers and practitioners. Stakeholder engagement continued to be a vital aspect throughout the development process, culminating in a final validation of the curriculum by stakeholders in October 2024.

As part of a modern competency-based system, ZIAAT will employ various assessment methods through partnerships with other institutions to evaluate the achievement of key competencies and skills. Key areas of focus include the introduction of practical experience and work-based simulations, along with requirements for students to participate in workshops that develop ethics, values, attitudes, and other essential soft skills before completing the IPD level.

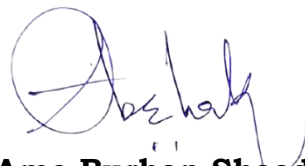
We are confident that the ZIAAT's qualification will meet both the current and emerging skills requirements in national, regional and international markets.

We are particularly grateful to the Revolutionary Government of Zanzibar through President Office, Finance and Planning for invaluable support that helped ZIAAT to complete its first curriculum in its effort to establish issuance of qualification. This effort will help ZIAAT fulfill its mandate aimed at achieving, maintaining, and developing professional competence.

We also extend our gratitude 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 would like to take this opportunity to thank all our partners and stakeholders for their invaluable contributions in various ways to the successful completion of the curriculum development process. ZIAAT is deeply grateful to all our stakeholders for their contributions in developing a quality curriculum, competence frameworks, and occupational standards that meet global benchmarks. We look forward to your continued support in implementing 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 Professional programme.

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

This holistic course mixes a comprehensive competence covering the high level of initial professional development in the like of advanced taxation such as taxation in specialized sectors, emerging issues in taxation and international taxation, among others. The course builds a solid foundation in the fundamentals of national, regional, and international tax systems.

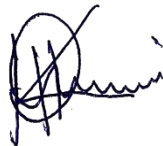
Our flexible modular structure ensures that you can complete the qualification at a pace that suits you, completing the course and examinations over a period of two and a half year to three years.

Our Institute provides a range of support services to assist you during your studies and is 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

The Zanzibar Institute of Accountants, Auditors and Tax Consultants (ZIAAT) was established by the House of Representatives through Act Number 07/2022 and officially commenced operations in September 2023. ZIAAT's legal mandate encompasses the following objectives:

- ❖ Enhancing the quality of services provided 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, while ensuring ethical behavior among its members in both the public and private sectors.

The Board of Directors is in charge of ZIAAT's overall management, while the President's Office, Finance, and Planning is responsible for policy decisions. As a Professional Accounting Organization (PAO) in Zanzibar, ZIAAT is tasked with regulating the accountancy and taxation professions, providing qualifications to ensure that these fields are practiced professionally and adhere to accepted standards.

In global etiquette, each PAO is required to support the implementation of international accounting and auditing standards as emphasized by the International Federation of Accountants (IFAC). Consequently, ZIAAT is committed to adopting and applying international standards in all its operations. From the point of view, any of its professional qualification should ensure adopts the existing framework of education which is universally applicable such as International Accounting Education Standards (IAES) issued by IFAC through International Accounting Education Standards Board (IAESB).

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 Professional Qualification is a prerequisite for initial membership in ZIAAT, granting the designation of Certified Tax Professional (CTP) 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 PROFESSIONAL COURSE

2.1 General Overview

This course is designed to develop competent professionals capable of fulfilling the taxation and related responsibilities required by both public and private entities. Its objective is to systematically enhance the skills of tax professionals in alignment with the principles of public interest and the broader goal of maintaining the standards and reputation of a professional institution.

The course meets the requirements of international organizations, such as the International Federation of Accountants, and adheres to global standards for professional education. It is suitable for students currently working or aspiring to work in the public or private sectors, as well as in business and commerce.

Additionally, it offers advanced standing for candidates meeting the criteria set by accredited universities. Tailored to meet the specific business and governmental needs of Zanzibar, the course aligns with contemporary standards utilized by leading institutions worldwide and incorporates key aspects of Zanzibar's culture.

2.2 Purpose

In accordance with national and international objectives, the course aims to clarify what it means to be a certified tax professional in Zanzibar. Thus, as a versatile professional advisor, the certified tax professional shall:

- ✚ Apply taxation knowledge and skills in contributing to the economic development of the country.
- ✚ Provide genuine professional advice in addressing tax-related issues for all forms of business organizations.
- ✚ Act in the public interest as well as that of their employer or client.
- ✚ Demonstrate the high-value technical skills and solid knowledge that taxation professionals are expected to possess.
- ✚ Present their technical expertise in a practical and relevant manner.
- ✚ Deliver skills applicable in both private and public sectors through a deep understanding of their issues and environments.

2.3 Main Objectives

The main objectives are to provide students with:

- (a) A comprehensive knowledge and understanding of taxation concepts and principles.
- (b) The ability to solve practical problems that involve the interaction of various taxes and case law.
- (c) The skills to uphold professional ethics and efficiency in tax administration and practice.
- (d) The capability to establish, promote and coordinate research and studies aimed at advancing taxation in Zanzibar.

2.4 Entry Requirements and Registration Procedures

2.4.1 Entry Requirements

2.4.1.1 Certified Tax Professional Level I

A prospective candidate seeking to register for the Certified Tax Professional Level I Examinations must demonstrate that they hold one of the following qualifications:

- (a) ZIAAT's Certificate of Certified Tax Technician; OR
- (b) A two-year Diploma in Taxation/ Customs and Tax Administration or an equivalent (NTA level 6); OR
- (c) A degree from a recognized University/ Institution of higher learning (non-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.

2.4.1.2 Certified Tax Professional Level II

A prospective candidate seeking to register for the Certified Tax Professional Level II Examinations must demonstrate that they hold one of the following qualifications:

- (a) ZIAAT's Certified Tax Professional Level I Statement of Success; OR
- (b) A bachelor's degree majoring in Taxation/ Customs and Tax Management or equivalent from a recognized University/ Institution of Higher Learning.

2.4.1.3 Certified Tax Professional Level III

A prospective candidate seeking to register for the Certified Tax Professional Level III Examinations must demonstrate evidence of being a holder of ZIAAT's Certified Tax Professional Level II Statement of Success.

2.5 Registration Procedures

- 2.5.1 Application for registration must be made on the form specified 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 displayed on the Identity Card and will serve as the permanent exam reference number for all correspondence with the Institute.

- 2.5.3 An identity card will be required to get admission to the examination hall. Therefore, it is crucial that a candidate keep it safe and provide it during the exam if necessary.

2.6 Retaining Studentship

- 2.6.1 Each year on January 1st, there will be an annual renewal fee for the studentship, which must be paid before the end of February. Any fee paid after that time will result in the student being penalized accordingly.
- 2.6.2 The studentship will terminate if the annual renewal fees are not paid by the subsequent examination diet.
- 2.6.3 A student whose studentship lapses due to non-payment of annual dues may, on 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, either through 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 at the Institute's library and 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 the 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 Applications for student examination must be made through the 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 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 have not fulfilled examination requirements shall not be permitted to sit for examinations.
- 2.8.8 Students who have 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 the examination rules.
- 2.8.11 The detailed guidelines for examination shall be published through the Institute's website.

2.9 Exemption Policies and Procedures

- 2.9.1 Exemptions are granted to institutions accredited by the Tanzania Commission for University (TCU) and recognized by the Institute.
- 2.9.2 Holders of a Bachelor's Degree in Taxation awarded by a tertiary institution are exempt from all Level I papers, except for Module F1.5: Ethics and Professionalism.
- 2.9.3 Holders of a Bachelor's Degree in Accounting or an equivalent qualification awarded by a tertiary institution are exempt from specific subjects.
- 2.9.4 Holders of accountancy professional qualifications recognized by the Institute will be granted exemptions for all Level I papers.
- 2.9.5 Exemptions will NOT be granted for any paper at 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's website.
- 2.9.7 Applications for exemptions must be submitted before registering for the subject(s) at the relevant examination level. To allow sufficient time for review and evaluation, applications 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 Upon receiving sufficient proof of the subjects for which exemption is requested, the applicant's request will be evaluated on a subject-by- subject basis.
- 2.9.11 Candidates of ZIAAT transitioning from the phased-out examination scheme to the new examination scheme will receive exemptions for the papers they have previously completed.

- 2.9.12 Detailed guidelines regarding exemptions will be established by the Institute and published on the website.

2.10 Time Limits of the Course

- 2.10.1 The course must be completed within 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 CTP 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 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 exemption for appropriate courses or decide to undertake a full set of Level I subjects.

Level III requires practical experience in the workplace with an approved training employer, which may be either an Accredited Training Employer (ATE) or a Qualified Person Responsible for Training (QPRT). This workplace experience necessitates the completion of a training record, which must be supported by a portfolio of evidence. Both the training record and the portfolio will be assessed by the Institute. The workplace experience is designed to train Certified Tax Professionals in both private practice and public revenue service roles. The PL304 Advanced Field Practices and Solutions module outlines the technical competencies required to obtain a certified tax professional qualification. Additional information regarding

generic competencies and detailed practical experience can be found in the Practical Experience and Competence Guidelines.

3.2 Qualification Structure and Rationale

3.1.1 According to the outline, the proposed CTP 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:

MODULE CODE	PROFESSIONAL LEVEL I
	Module Name
PL101	Introduction to Taxation
PL102	Managerial Economics and Public Finance
PL103	Financial Accounting
PL104	Business Management and Company Laws
MODULE CODE	PROFESSIONAL LEVEL II
	Module Name
PL201	Direct and Indirect Taxation
PL202	Customs Management
PL203	Tax Compliance Management and Dispute Resolution Procedures
PL204	Auditing, Ethics and Professionalism
MODULE CODE	PROFESSIONAL LEVEL III
	Module Name
PL301	Emerging Issues in Taxation
PL302	Taxation in Specialized Sectors
PL303	International Taxation
PL304	Advanced Field Practices and Solutions

- 3.1.2 All requirements for membership in ZIAAT as a professional member must be fulfilled, including passing exams and providing documentation of relevant work experience. Additional information on the work experience framework will be provided in a separate document, which the Institute will make available to students for detailed guidance on practical experience. These guidelines will be published on the Institute's website.
- 3.1.3 Most of the content in the modules that are highlighted is localized. To ensure that the curriculum meets international standards, all other modules are based on international content, but they are contextualized for Zanzibar.
- 3.1.4 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 clearly how students progress from one qualification level to the next, with an emphasis on the skills and competences they acquire through learning outcomes;
 - ✚ Enable students to transition from accredited learning institutions to the professional qualification (PQ) level (IES1);
 - ✚ Empower existing accountancy professionals to obtain a secondary qualification focused on taxation, enriching their capacity to provide professional advice to clients;
 - ✚ 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);
 - ✚ Prepare students in IES7 (CPD), which prepares them for long-life professional development;
 - ✚ Ensure adequate comparison with international qualifications to facilitate compatibility with professional certifications from other nations; and
 - ✚ Ensure that the members' skills are applicable to the environment and economy of Zanzibar by providing enough localized details.

3.3 List of Module Titles and Credit Values

Module Code	Module Title	Credit Values	Contact Hours
PL101	Introduction to Taxation	32	320
PL102	Managerial Economics and Public Finance	55	550
PL103	Financial Accounting	26	260
PL104	Business Management and Company Laws	58	580
PL201	Direct and Indirect Taxation	44	440
PL202	Customs Management	36	360
PL203	Tax Compliance Management and Dispute Resolution Procedures	30	300
PL204	Auditing, Ethics and Professionalism	36	360
PL301	Emerging Issues in Taxation	13	130
PL302	Taxation in Specialized Sectors	35	350
PL303	International Taxation	33	340
PL304	Advanced Field Practices and Solutions	176	1760
TOTAL		575	5750

3.4 Introduction to Levels in the Qualification

3.1.5 The qualification's levels (Level I, II, and III) represent the progression criteria for achieving professional competency that aligns with the qualification's purpose and the subject matter's inherent complexity in the modules. Exam tasks at levels I and II will offer precise, organized data and information. The tasks at level III will have a more practical context with straightforward but sophisticated data and information sets.

3.1.6 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.

3.1.7 Learning outcomes are articulated in terms of tasks that include verbs such as identify, 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 "identify" and "explain," before moving on to more challenging tasks like "apply," "analyze," "synthesize," and "evaluate." This method, which has been used to 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) through 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 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 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 to break down objects or ideas into simpler parts and find e	The learning outcome weighted average was

		vidence to support generalizations.	calculated using an approximate score of “4” for the verb hierarchy at this level.
5	SYNTHESIS	Compile component ideas in to a new whole or propose alternative solutions.	The learning outcome weighted average was calculated by approximating the verb hierarchy to 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 Professional Level I

The Professional level I provides a basic framework for learning that contains general skills for beginners who intend to start a professional journey in the taxation field. In addition, the level provides an opportunity for certified tax technicians to advance from paraprofessional qualification (PPQ) to professional qualification (PQ). At the end, this stage prepares the students for the next stage that represents the key part of the professional qualification. Further details of the subjects are shown in the table below:

PL101 Introduction to Taxation	<p><i>Content Overview:</i> Introduction to Taxation introduced in the curriculum as a key module to equip the learner with knowledge of taxation governed by the existing legal frameworks, covering principles of taxation and the impact of taxation as a vital source of public revenue in directing the national, regional and international economies’ fiscal performances.</p> <p><i>Advance to:</i> PL201 Direct and Indirect Taxation, PL202 Customs Management, PL203 Tax Compliance Management and Dispute Resolution Procedures, and PL303 International Taxation.</p>
PL102 Managerial Economics and Public Finance	<p><i>Content Overview:</i> The module is essential in the taxation field due to its contribution to building capacity in general concepts and principles that have an impact on taxation. This module will</p>

	<p>enable the learners to apply public finance and economic principles, methodologies and techniques in making business decisions that spur the entire performance of both private and public institutions.</p> <p><i>Advance to:</i> PL201 Direct and Indirect Taxation, PL202 Customs Management and PL303 International Taxation.</p>
PL103 Financial Accounting	<p><i>Content Overview:</i> Financial Accounting used here as a technical skill to support the candidates in applying knowledge and skills for recording financial transactions and preparing financial statements for business entities in accordance with the IAS and IFRSs.</p> <p><i>Advance to:</i> structural to qualification</p>
PL104 Business Management and Company Laws	<p><i>Content Overview:</i> Business management and company laws will provide to the learners with the understanding of key concepts in business and fundamental principles of law in the context of business and commercial activities. The learner will be able to earn core knowledge and skills essential for the application of legal principles governing the business environment in Zanzibar.</p> <p><i>Advance to:</i> PL203 Tax Compliance Management and Dispute Resolution Procedures.</p>

3.6 Professional Level II

The Professional level II modules expand on the subjects covered in the previous level and specialize on key areas of the taxation field and related subjects that help with a holistic understanding of taxation issues including tax liabilities computation as well as tax disputes resolution. The variety of courses covered will enable advancement to the Application level, where skills are developed and evaluated.

PL201 Direct and Indirect Taxation	<p><i>Advance from:</i> PL101 Introduction to Taxation</p> <p><i>Content Overview:</i> In this module, the students will be equipped with the foundational knowledge needed to navigate the Zanzibar Tax system effectively. The course will provide to the students with a comprehensive understanding of direct and indirect tax in Zanzibar and Tanzania Main Land.</p>
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	<p><i>Advance to:</i> PL304 Advanced Field Practices and Solutions.</p>
<p>PL202 Customs Management</p>	<p><i>Advance from:</i> PL101 Introduction to Taxation</p> <p><i>Content Overview:</i> The candidate in this model will be able to understand fundamental principles underlying custom related operations that have a great impact on the public revenue of the country. The learner will be able to evaluate the implications of various policies, procedures and documentation for international trade. This will provide an opportunity for learner to be capable of advising on entry examination and delivery of cargo, exportation of goods, prohibited and restricted goods and different ways of controlling smuggling and other irregularities.</p> <p><i>Advance to:</i> PL304 Advanced Field Practices and Solutions.</p>
<p>PL203 Tax Compliance Management and Dispute Resolution Procedures</p>	<p><i>Advance from:</i> PL101 Introduction to Taxation</p> <p><i>Content Overview:</i> Tax Compliance Management and Dispute Resolution Procedures is a key module that enables the learner to develop the knowledge and skills to ethically investigate or respond to tax queries facing tax operations. The learner will be able to evaluate the methods of recording and controlling an audit and investigations as well as ethical issues in tax practice.</p> <p><i>Advance to:</i> PL304 Advanced Field Practices and Solutions.</p>
<p>PL204 Auditing, Ethics and Professionalism</p>	<p><i>Content Overview:</i> Students are introduced to the key principles and concepts underlying auditing associated with ethical issues and what is needed to become a tax professional in terms of understanding fundamental principles of the professional code of ethics and conduct in the taxation field. This will guide the learner in the values, ethics, and attitudes that an aspiring Tax Professional needs in order to begin their journey to become a Certified Tax Professional in Zanzibar. Thus, the module provides a foundation for developing an independent mindset to compare and question different ethical perspectives; skills that will be further developed and integrated into the other modules in the Professional Programme.</p> <p><i>Advance to:</i> PL203 Tax Compliance Management</p>

and Dispute Resolution Procedures and PL304
Advanced Field Practices and Solutions.

3.7 Profession Level III

The Professional Level is a vital part of the ZIAAT CTP Qualification. It enables candidates to build on the technical knowledge they have acquired during their prior tertiary studies and in the CTP Program, by developing the skills, attitudes and behaviors that are expected for a Certified Tax Professional in Zanzibar. The 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 240 working days of practical experience across three years of core work experience.

PL301 Emerging Issues in Taxation

Advance from: New Module

Content Overview: The module aims at providing a holistic understanding of the changes arising in the global and business industry that require students to acquire the most up-to-date knowledge that can help them in their professional journey. They will be able to understand the role of taxation in promoting sustainable development, reducing inequality, and addressing environmental challenges. This module is designed specifically for tax professional candidates in order to enable them to grasp recent developments in taxation.

Advance to: Structural to qualification.

PL302 Taxation in Specialized Sectors

Advance from: New Module

Content Overview: The module will provide the learner with the ability to understand the fundamental specialized types of taxation in specialized sectors of the economy from contemporary situations that have effects on the taxation administration process.

Advance to: PL304 Advanced Field Practices and Solutions.

PL303 International Taxation

Advance from: PL101 Introduction to Taxation

Content Overview: Under the base of the taxation field, the International Taxation module is of

paramount importance because it will help to equip the learner with appropriate knowledge and skills to provide practical solutions to clients on international tax issues including analyzing the residence status of taxpayers, source rules and tax implications, double taxation policy issues and implications, transfer pricing and its implications on business decisions, applying case law to support tax transactions and policies as well as international tax compliance issues.

Advance to: PL304 Advanced Field Practices and Solutions.

PL304 Advanced Field Practices and Solutions

Advance from: Structural from core modules of the qualification

Content Overview: Advanced Field Practices and Solutions is an integral part of the CTP qualification. In this module the candidate will be capacitated with advanced tax skills, practices and experience to provide sound professional advice to clients at a local, national and international level.

Advance to: Structural to qualification.

3.8 Assessments

- 3.8.1 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 simulation, together with a requirement for students to attend workshops where matters of ethics, values, attitudes and other soft skills will be developed.
- 3.8.2 Generally, the assessment model will include examinations, practical papers, workshop attendance and practical experience.
- 3.8.3 Every examination is evaluated through paper-based assessments. The following sorts of assessments will be included in the qualification at each level:
- (a) Exams for levels 1, 2 and 3 from Professional Level III will last three hours and include multiple-choice, written/numerical answers, or a combination of both types of questions.

- (b) The PL304 Advanced Field Practices and Solutions examination at the Professional Level III are case studies and 'open book'. Candidates may use printed/written materials during the examination. The Examination Regulations contain additional information on the conduct of open book exams.
- (c) The PL304 module, will be assessed by a four-hour exam plus an extra thirty minutes of reading. This will be an analysis of a case study examination. A hypothetical institution located in Zanzibar will be the subject of the case study that will be offered in the PL304 Examination. This module's examination aims at testing the student's ability to critically analyze problems and suggest appropriate solutions, evaluate alternative courses of action and make recommendations as well as integrate knowledge across different subject areas of the professional course.

3.9 Pass Mark and Progression Rules

- 3.9.1 The Institute shall determine the minimum pass mark to its examinations. The current pass mark for the CTP 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 all the papers at a Level 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 and Level II. Rule 3.9.4 will not be applicable at level III.

3.10 Release of Examination Results and Awards

3.10.1 The results of the examination shall be issued to every candidate as soon as possible, once the results have been approved and released by the Governing Board of the Institute.

3.10.2 The students shall be informed of their examination results through individual letters sent to each student but the general results shall be displayed on the ZIAAT Public Notice Board and on the website.

3.10.3 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		

3.10.4 No student will be informed of the numerical grades scored in any examination paper attempted.

3.10.5 Every student who completes Level I successfully will receive a Statement of Success; similarly, students who complete Level II successfully will receive a Statement of Success; and finally, students who complete Level III successfully will receive a Certified Tax Professional Certificate.

3.10.6 Prior to the award of certification, candidates will be required to

- (a) Attend workshops on ethics, soft skills and emerging issues organized by ZIAAT and earn IPD hours; and
- (b) Obtain 1-year 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 Professional levels will be awarded a Certificate of Certified Tax Professional.

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 an 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 within the process of completing the online application before clicking the submission button of the online form.

4. MODULE SPECIFICATIONS

4.1 Professional Level I

4.1.1 PL101 Introduction to Taxation

Module Title	PL101 Introduction to Taxation
Level	Professional Level I
Contact Hours	320
Module Description and Aim	Equip the learner with knowledge of taxation, covering principles of taxation and the impact of taxation as a vital source of public revenue in directing the national, regional and international economies' fiscal performances.

Learning Outcomes	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <p>101.1 Analyze the key terms and concepts in taxation (Tax, Tax rate, Tax base, Tax residency)</p> <p>101.2 Analyze the tax laws applicable for Union taxes.</p> <p>101.3 Explain application of each of the tax laws applicable for Union taxes</p> <p>101.4 Describe laws applicable in Tanzania Mainland</p> <p>101.5 Analyze key terms and concept of applicable laws in Tanzania Mainland</p> <p>101.6 Analyze legal provisions of applicable laws in Tanzania Mainland for determinations tax liabilities</p> <p>101.7 Describe laws applicable in Zanzibar</p> <p>101.8 Analyze key terms and concept of applicable laws in Zanzibar</p> <p>101.9 Analyze legal provisions of applicable laws in Zanzibar for determinations tax liabilities</p>	
Learning Outcome 101.1	Analyze the key terms and concepts in taxation (Tax, Tax rate, Tax base, Tax residency)	15%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define tax ➤ Define tax rate and tax base ➤ Describe tax avoidance, tax evasion, tax planning and their causes and measures to minimize them. ➤ Explain the term “tax residency” ➤ Differentiate between direct and indirect taxes ➤ Differentiate between tax on income and tax on consumption ➤ Define wealth tax 	
Learning Outcome 101.2	Describe the tax laws applicable for Union taxes.	8%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Identify the sources of tax law in the URT (Constitution on the URT, Constitution on the RGoZ, tax statutes, regulations, and case law) ➤ Describe the income tax law applicable in Tanzania ➤ Describe the customs tax law applicable in Tanzania. ➤ Describe the excise (Management and Tariff) Act 	

Learning Outcome 101.3	Explain the application of each of the tax laws applicable for Union taxes	6%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the application of the income tax Act ➤ Explain the application of the EAC Customs (Management) Act in Tanzania ➤ Explain the application of related laws 	
Learning Outcome 101.4	Describe laws applicable in Tanzania Mainland	8%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Describe the VAT law applicable in Mainland Tanzania ➤ Describe the excise tax applicable in Mainland Tanzania ➤ Describe the stamp duty law applicable in Mainland Tanzania ➤ Describe the property tax law applicable in Mainland Tanzania 	
Learning Outcome 101.5	Explain key terms and concepts of applicable laws in Tanzania Mainland	6%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the key terms and concepts in VAT law of Mainland Tanzania (Supply, economic activity, Taxable supply, Exempt supplies, zero-rated supplies, special reliefs, Taxable person, Taxable value, Tax point, place of supply, input tax (allowable input tax and non - allowable tax) output tax and tax fraction) ➤ Explain the key terms and concepts in excise tax law of Mainland Tanzania (excisable items, excise duty rates (specific and ad-valorem) and taxable value) ➤ Explain the key terms and concepts in stamp duty law of Mainland Tanzania (Instrument, tax stamps and duty rates) ➤ Explain the key terms and concepts in property tax law of Mainland Tanzania (Property, Taxable and exempted property) 	
Learning Outcome 101.6	Analyze legal provisions of applicable laws in Tanzania Mainland for the determinations tax liabilities	16%

Learning Tasks:		
<ul style="list-style-type: none">➤ Analyze the legal provisions in VAT law of Mainland Tanzania in determination of VAT liability.➤ Analyze the legal provisions in excise tax law of Mainland Tanzania in determination of excise duty liability.➤ Analyze the legal provisions in stamp duty law of Mainland Tanzania in determination of stamp duty payable.➤ Analyze legal provisions in property tax law of Mainland Tanzania in determination of property tax liability.		
Learning Outcome 101.7	Describe laws applicable in Zanzibar	10%
Learning Tasks:		
<ul style="list-style-type: none">➤ Describe the VAT law applicable in Zanzibar➤ Describe the excise tax applicable in Zanzibar➤ Describe the stamp duty law applicable in Zanzibar➤ Describe the wealth tax law applicable in Zanzibar➤ Describe the applicable law for hotel levy		
Learning Outcome 101.8	Explain key terms and concept of applicable laws in Zanzibar	10%
Learning Tasks:		
<ul style="list-style-type: none">➤ Explain the key terms and concepts in VAT law of Zanzibar (Supply, economic activity, Taxable supply, Exempt supplies, zero-rated supplies, special reliefs, Taxable person, Taxable value, Tax point, place of supply, input tax (allowable input tax and non -allowable tax) output tax and tax fraction))➤ Explain the key terms and concepts in excise tax law of Zanzibar (excisable items, excise duty rates (specific and ad-valorem)) and taxable value➤ Explain the key terms and concepts in stamp duty law of Zanzibar (Instrument, tax stamps and duty rates))➤ Explain the key terms and concepts in property tax law of Zanzibar (Property, Taxable and exempted property))➤ Explain the key terms and concepts in hotel levy law of Zanzibar (Hotel, Guest, occupancy and category of services))		

Learning Outcome 101.9	Analyze legal provisions of applicable laws in Zanzibar for determinations tax liabilities	20%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Analyze the legal provisions in VAT law of Zanzibar in the determination of VAT liability. ➤ Analyze the legal provisions in excise tax law of Zanzibar in the determination of excise duty liability. ➤ Analyze legal provisions in stamp duty law of Zanzibar in the determination of stamp duty liability. ➤ Analyze the legal provisions in wealth tax law of Zanzibar in the determination of wealth tax payable. ➤ Analyze the legal provisions in hotel levy law of Zanzibar in the determination of hotel levy payable (hotel levy, restaurant, and tour levy). 	

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

	<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</p>
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4.1.2 PL102 Managerial Economics and Public Finance

Module Title	PL102 Managerial Economics and Public Finance
Level	Professional Level I
Contact Hours	550
Module Description and Aim	This module provides an understanding of key economic theories and their application in business management, along with the role of company laws. Students will explore micro and macroeconomic concepts, market structures, taxation, and public finance, gaining insights into how economic and legal factors influence business decisions and resource allocation.
Learning Outcomes	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <p>102.1 Describe micro economic concepts and theories</p> <p>102.2 Analyze the impact of tax on equilibrium demand and supply</p> <p>102.3 Analyze the theory of the firm</p> <p>102.4 Describe the models of market structures</p> <p>102.5 Describe macroeconomic goals, thoughts and components.</p> <p>102.6 Apply methods used in measuring national income</p> <p>102.7 Analyze international trade theories and balance of payment</p> <p>102.8 Analyze the impact of economic growth and inflation on tax revenues</p> <p>102.9 Describe concepts and components of public finance.</p> <p>102.10 Analyze the welfare aspect of public finance</p>

	102.11 Analyze budget concepts, policies and process. 102.12 Analyze the requirements of a good tax systems 102.13 Explain the impact of taxes on macroeconomic variables 102.14 Analyze public goods and externalities in tax policies	
Learning Outcome 102.1	Describe micro economic concepts and theories	6%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the scope of the micro economic theories ➤ Explain the nature and role of micro economic theories ➤ Explain the positive and normative analysis in microeconomics ➤ Explain the market analysis of real and nominal prices ➤ Explain scarcity, opportunity cost and production possibilities frontiers 	
Learning Outcome 102.2	Analyze the impact of tax on equilibrium demand and supply.	9%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define demand and supply and their determinants ➤ Differentiate between movement and shifting of the demand and supply curves ➤ Determine the effect of taxation on equilibrium price and quantity ➤ Analyze how a tax shifts the supply and demand curve and its implication for consumer and producers ➤ Differentiate between price ceiling and price floor 	
Learning Outcome 102.3	Analyze the theory of the firm	8%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define the theory of production ➤ Differentiate between short run and long run production functions ➤ Explain the law of diminishing returns ➤ Explain the concept of output and cost of production ➤ Differentiate between economies and diseconomies of scales 	

Learning Outcome 102.4	Describe the models of market structures	3%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define the term market and its structure ➤ Describe the perfect competition market structure, its characteristics and determination of profit ➤ Describe the imperfect market structure, its characteristics and determination of profit 	
Learning Outcome 102.5	Describe macroeconomic goals, thoughts and components.	5%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define the term macro economics ➤ Describe the macroeconomic goals ➤ Describe macro-economic thoughts ➤ Describe the major components of macroeconomics ➤ Describe the Role of Government in macroeconomics 	
Learning Outcome 102.6	Apply methods used in measuring national income.	6%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define national income ➤ Describe the approaches used in measuring national income ➤ Compute the variables used in measuring national income ➤ Explain the problem of measuring national income ➤ Explain the difficulties/challenges in measuring national income 	

Learning Outcome 102.7	Analyze international trade theories and balance of payment.	15%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define the term international trade, and balance of payments ➤ Explain the types, advantages and disadvantages of international trade. ➤ Describe bilateral and multilateral trade ➤ Differentiate between absolute and comparative advantages and their theories ➤ Differentiate between free trade and protectionism ➤ Describe the effect of the import tariff in international trade ➤ Differentiate between favorable and unfavorable and balance of payment ➤ Differentiate between balance of payment and balance of trade ➤ Describe several accounts used in balance of payments 	
Learning Outcome 102.8	Analyze the impact of economic growth and inflation on tax revenues	11%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define economic growth and inflation ➤ Compute economic growth, nominal GDP, real GDP, real GDP per capita and GDP deflator ➤ Describe the determinants of economic growth ➤ Explain the meaning and types of inflation ➤ Compute inflation rates ➤ Analyze the consequences of inflation on tax revenue. ➤ Analyze the impact of economic growth on tax revenue. 	
Learning Outcome 102.9	Describe concepts and components of public finance.	8%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define public finance ➤ Explain the concept of public finance management ➤ Explain the concept of public finance and public goods ➤ Explain the natures and sources of government revenue (tax and non-tax revenue) ➤ Explain the essence of government expenditure ➤ Explain forms of government borrowing, public debt and means of financing the public debt ➤ Describe fiscal policy and monetary policy 	
Learning Outcome	Analyze the welfare aspect of public	5%

102.10	finance	
Learning Tasks:		
<div>➤ Explain the concept of antitrust</div> <div>➤ Identify government antitrust policy and regulation</div> <div>➤ Examine the government antitrust policy and regulations.</div>		
Learning Outcome 102.11	Analyze budget concepts, policies and processes.	8%
Learning Tasks:		
<div>➤ Define budget and its purpose in financial planning</div> <div>➤ Explain different concepts of the budget (surplus budget, deficit budget, balance budget etc.)</div> <div>➤ Identify components of budget (revenue and expenditure)</div> <div>➤ Analyze budget policies and their implication for resource allocation</div> <div>➤ Discuss the key budget policies</div> <div>➤ Describe budgetary control, preparation and reporting</div>		
Learning Outcome 102.12	Analyze the requirements of a good tax system	5%
Learning Tasks:		
<div>➤ Describe the canons of taxation</div> <div>➤ Explain criteria of good tax system</div> <div>➤ Analyze the different impacts of the principles of taxation</div>		
Learning Outcome 102.13	Explain the impact of taxes on macroeconomic variables	4%
Learning Tasks:		
<div>➤ Explain the effect of taxes on consumption</div> <div>➤ Explain the effect of taxes on labor</div> <div>➤ Explain the effect of taxes on saving</div>		

Learning Outcome 102.14	Analyze public goods and externalities in tax policies	9%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the concept of externalities ➤ Analyze how tax structures can impact resource allocation and overall economic efficiency ➤ Analyze how negative and positive externalities can influence tax regulations and rates ➤ Identify features of public goods and how they justify public funding ➤ Analyze how tax policies can promote or hinder social welfare based on public finance principles 	

Suggested Methods of Delivery	<ol style="list-style-type: none"> 1. Presentations and practical demonstrations by trainer. 2. Guided learner activities and research to develop underpinning knowledge
Recommended Learning Materials	<ol style="list-style-type: none"> 1. ZIAAT, (2025). Managerial Economics and Public Finance Text. ZIAAT. Zanzibar, Tanzania.
Sample of Reading and Reference Materials	<ol style="list-style-type: none"> 1. Mankiw, N. G. (2014). 7th Edition: Principles of Economics. Cengage Learning. 2. Perloff Jeffrey (2006). Microeconomics, 4th Edition: Addison Wesley. 3. Mishkin, Frederic S. (2007). The Economics of Money, Banking and Financial Markets. (8th Edition). Addison-Wesley. 4. Miller, R.L. (2005). Economics Today: The Micro View, (13th edition). Prentice Hall. 5. Salvatore, D. (2012). Managerial Economics: Principles and worldwide Applications, (6th edition). Oxford University Press. 6. Nchimbi .I. Mariam (2014). <i>Public Finance and Taxation II</i>, National Board of Accountants and Auditors (NBAA), Dar es Slaam, Tanzania. 7. Ngilangwa N, A. (2013). <i>Public Finance and Fiscal Policy</i>, Mzumbe University, Morogoro Tanzania

4.3 PL103 Financial Accounting

Module Title	PL103 Financial Accounting	
Level	Professional Level I	
Contact Hours	260	
Module Description and Aim	Apply knowledge and skills in recording financial transactions and preparing statements for entries including not for profit entries in accordance with IFRSs and IPSASs.	
Learning Outcomes	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <p>103.1 Explain the basic terms and concepts of financial accounting</p> <p>103.2 Analyze the accounting cycle in the preparation of financial statements</p> <p>103.3 Prepare partnership and company accounts using company law and accounting practices</p> <p>103.4 Apply accounting techniques to analyze branch accounts</p> <p>103.5 Describe basic concepts governing the preparation of financial statements</p> <p>103.6 Explain the nature and role of IFRS in financial reporting</p> <p>103.7 Explain the conceptual framework of financial reporting.</p> <p>103.8 Apply the standards of IFRS in preparing financial statements</p>	
Learning Outcome 103.1	Explain the basic terms and concepts of financial accounting	7%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the nature and roles of accounting ➤ Explain the categories of accounting ➤ Explain the accounting concepts and assumptions 	

Learning Outcome 103.2	Analyze the accounting cycle in the preparation of financial statements.	15%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the nature of accounting cycles ➤ Examine the stages of accounting cycles ➤ Discuss the importance of accounting cycles ➤ Analyze users of financial statements 	
Learning Outcome 103.3	Prepare partnership and company accounts using company law and accounting practices	16%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define the concept of partnership and company ➤ Explain the rights and responsibilities of partners ➤ Describe the process of establishing a company and partnership ➤ Prepare accounts for the issue, allotment and forfeiture of shares ➤ Explain the content of the partnership deed ➤ Prepare accounts for general partnership (current, capital and appropriation) 	
Learning Outcome 103.4	Apply branch accounts using accounting techniques	10%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the function of branch accounting ➤ Prepare accounts for dependent branch ➤ Prepare accounts for independent branch 	

Learning Outcome 103.5	Describe basic concepts governing preparation of financial statements	6%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define key concepts in financial statements (financial position, financial performance, cash flow and changes in equity statements etc.) ➤ Describe the qualitative characteristics of financial statements ➤ Explain the elements of financial statements 	
Learning Outcome 103.6	Explain the nature and role of IFRS in financial reporting	11%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define IFRS ➤ Describe the scope and authority of IFRS ➤ Describe the components of IFRS ➤ Discuss the role of IFRS ➤ Explain the objectives of the international accounting standards/IFRS 	
Learning Outcome 103.7	Explain the conceptual framework of financial reporting.	10%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the purpose and status of the conceptual frameworks ➤ Describe Types objective, benefits and limitation of general purpose of financial statements ➤ Explain the information needs of users of financial statements ➤ Explain accounting assumptions 	

Learning Outcome 103.8	Apply the standards of IFRS in preparing financial statements	26%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Apply the key standards under IAS 1(presentation of financial statements) ➤ Apply IAS 2 on inventories ➤ Apply IAS 7 on cash flow statements ➤ Apply the key standards under IAS 8 in the distinctive treatment of accounting policies, changes in accounting instruments and errors ➤ Apply the key standards of IAS 10 to account for events after the reporting period ➤ Apply IAS 16 in property, plant and equipment ➤ Apply IAS 37 on provisions, contingent liabilities and contingent assets 	

Suggested Methods of Delivery	<ol style="list-style-type: none"> 1. Presentations and practical demonstrations by the trainer. 2. Guided learner activities and research to develop underpinning knowledge. 3. Supervised activities in class and group discussions
Recommended Learning Materials	<ol style="list-style-type: none"> 1. ZIAAT, (2025). Financial Accounting Text. ZIAAT. Zanzibar, Tanzania.
Sample of Reading and Reference Materials	<ol style="list-style-type: none"> 1. Maheshwari S.N et.al. (2012). Financial Accounting (5th Ed), Vikas Publishing House, Noida, 2012 2. NBAA (2014), C1 Reporting (Study Text-Module1), NBAA, sDar es salaam 3. Maheshwari S.N. and S.K. Maheshwari (2008). Advanced Accounting Vol.1 (10th Ed), Vikas Publishing House, Noida 4. Wood, F. and A. Sangster. (2012). Business Accounting 2 (11th Ed.), Pearson Education Ltd, Edinburgh 5. Keiso et al. (2016). Intermediate Accounting, (16th Edition). Wiley. 6. Ittelson, T. (2009). Financial Statements: A step-by-step Guide to Understanding and Creating Financial Reports. Rev. and Expanded Ed. Franklin Lakes, NJ. 7. Greuning, H. V., (2009), International Financial Reporting Standards: A Practical Guide (Word Bank Training Series) (5th edition). World Bank Publications.

4.1.4 PL104 Business Management and Company Laws

Module Title	PL104 Business Management and Company laws
Level	Professional Level I
Contact Hours	580
Module Description and Aim	Equip the learner with knowledge and skills essential for application of legal principles governing the management environment in Zanzibar
Learning Outcomes	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <ul style="list-style-type: none"> 104.1 Analyze the key concepts of management and leadership in tax practices. 104.2 Examine money laundering issues in tax practice. 104.3 Examine the key concepts in customer relationship management. 104.4 Analyze mentoring and coaching techniques in staff capacity development. 104.5 Analyze the risk management process in taxation. 104.6 Explain models, strategies and styles applicable in negotiation. 104.7 Analyze legal provisions in relation to sale and purchases agreements. 104.8 Analyze the general principles of the law of contracts as reflected in laws. 104.9 Describe the legal process involved in the formation of a company. 104.10 Analyze the importance and contents of the articles and memorandum of association 104.11 Describe legal procedures and provisions for insolvency or winding up of company as per company law 104.12 Describe partnership as a form of business 104.13 Analyse legal requirements for the dissolution of partnerships

Learning Outcome 104.1	Analyze the key concepts of Management and leadership in tax practices	8%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the basic terms (Management, leadership, planning, control, MBO, MBWA, etc) ➤ Explain succession and strategic planning and performance management ➤ Identify management and leadership skills ➤ Identify leadership style in taxes ➤ Identify Management levels ➤ Differentiate between management and leadership 	
Learning Outcome 104.2	Examine money laundering issues in tax practice.	6%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain money laundering ➤ Describe stages of money laundering ➤ Examine the implications of money laundering in tax practice ➤ Apply relevant laws and guidelines in handling money laundering issues 	
Learning Outcome 104.3	Examine the key concepts in customers' relationship management.	10%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain customer relationship management (CRM) to an institution ➤ Explain components of CRM Plan. ➤ Develop a check list for readiness and success in CRM. ➤ Explain the role of CRM in an institution. ➤ Explain the importance of handling customer complaints ➤ Analyze types of complaints and complainers and their usefulness ➤ Describe steps for effective complaint handling. 	

➤ Explain the objectives and the importance of taxpayer services in tax administration.		
Learning Outcome 104.4	Analyze mentoring and coaching techniques in managing employees.	7%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Differentiate between coaching and mentoring. ➤ Explain the importance and pre- requisites of coaching and mentoring. ➤ Describe the coaching cycles. ➤ Examine skills required to coach and mentor employees. 	
Learning Outcome 104.5	Analyze the risk management process in taxation	7%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define the terms “the risks and its related terms (risk, event, opportunities, risk maturity, risk appetites, risk aversions etc),” “risk management” and ERM. ➤ Identify the features of ERM ➤ Explain the stages in the ERM process ➤ Explain stages of risk management process and its roles. ➤ Classify risk in business organization (financial risk, Management risk, operational risk strategic risk, compliance risk etc) ➤ Explain risks in relation to professional tax practices. 	
Learning Outcome 104.6	Explain models, strategies and styles applicable in negotiation	8%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define negotiation and its models ➤ Identify the need for negotiation in the tax administration ➤ Identify various negotiation strategies and styles ➤ Explain the suitability of each negotiation strategy and style ➤ Explain methods and procedures in sharing information in negotiation 	

<ul style="list-style-type: none"> ➤ Explain the situations requiring negotiation in tax administration ➤ Explain the importance of a memorandum of understanding ➤ Explain factors considered in preparation for negotiation on tax issues 		
Learning Outcome 104.7	Analyze legal provisions in relation to sale and purchases agreements	13%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Describe key concepts in sales agreements and purchase agreements ➤ Illustrate the essential elements of sales agreements and purchases agreements ➤ Examine the rights and duties of the parties to a sale agreement and purchases agreements ➤ Describe the nature and formality terms of contract of sales goods ➤ Describe the legal provisions governing sales agreements and purchase agreements. ➤ Determine the consequences of breaching a sales agreement ➤ Explain the fundamentals of purchases agreements ➤ Analyze legal remedies of purchases agreements 	
Learning Outcome 104.8	Analyze the general principles of the law of contracts as reflected in laws	9%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define the term contract in the context of law ➤ Describe the classes and essential element of a valid contract ➤ Explain principle of contract formations and enforcement ➤ Analyze the rights and obligations of contractual parties ➤ Explain valid, void and voidable contract ➤ Examine the legal implication of contractual agreement ➤ Describe the role of contract terms and conditions 	
Learning Outcome 104.9	Describe the legal process involved in formation of a company.	6%
Learning Tasks:		

<ul style="list-style-type: none"> ➤ Identify the sources of company law ➤ Define the term memorandum of association as applied in company law ➤ Define the term articles of association as applied in company law ➤ Describe legal procedure for registration of the company ➤ Explain the difference between certificate of incorporation and certificate of trading ➤ Explain the procedures for formation of a company 		
Learning Outcome 104.10	Analyze the importance and contents of the articles and memorandum of association	10%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the contents of the memorandum of association ➤ Examine the importance of the memorandum of association ➤ Explain the content of articles ➤ Examine the importance of articles of association ➤ Explain the relationship between articles and the memorandum of association and their legal implications ➤ Examine the key provisions in the articles and the memorandum of association 	
Learning Outcome 104.11	Describe legal procedures and provisions for insolvency or winding up of company as per company law	6%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Describe the concept of insolvency and winding up ➤ Describe ways, types and ground for winding up ➤ Describe the procedure of winding up of companies ➤ Describe the legal consequences of winding up ➤ Identify the legal framework governing in solvency or winding up 	
Learning Outcome 104.12	Describe partnership as a form of business	6%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define a partnership and partner ➤ Describe the different forms of partnership ➤ Explain the advantages and disadvantages of partnership ➤ Describe the legal process governing the establishment of partnerships ➤ Describe the role of partnership agreements ➤ Describe the rights, duties and obligations of partners according to law 	

Learning Outcome 104.13	Analyze legal requirements for the dissolution of partnerships	4%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Identify the legal provisions regarding the dissolution of partnerships ➤ Describe the legal provisions on the dissolution of partnerships ➤ Examine the application of the legal provisions on the dissolution of a partnership 	

Suggested Methods of Delivery	<ol style="list-style-type: none"> 1. Presentations and practical demonstrations by trainer. 2. Guided learner activities and research to develop underpinning knowledge
Recommended Learning Materials	<ol style="list-style-type: none"> 1. ZIAAT, (2025). Business Management and Company Laws Text. ZIAAT. Zanzibar, Tanzania.
Sample of Reading and Reference Materials	<ol style="list-style-type: none"> 1. Robbins, S. P, et.al. (2019). <i>Fundamentals of Management</i>, (11th edition). Pearson. 2. Abort, K.R and Pendlebury, N. (2000), Business Law (6th Ed). Continuum. 3. Hicks, A & Goo, S.H. (2003) Cases and Materials on Company Law: 4th Ed. Blackstone Press Ltd: London Aldine Place. 4. Majunder, A.K and Kapoor, G.K. (2000). Company Law and Practice: Tanprints India Pvt. Ltd 5. Mwakajinga, Joseph E.A. (2005) Business Law: (Volume1): Banyakajinga Elimu Establishments: Dar es Salaam 6. Twomey, Jernings Fox, (2002.) Business Law:

	Thomson. UK
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4.2 Professional Level II

4.2.1 PL201 Direct and Indirect Taxation

Module Title	PL201 Direct and Indirect Taxation
Level	Professional Level II
Contact Hours	440
Module Description and Aim	The Direct and Indirect Taxation module is designed to facilitate the acquisition of competencies in the core areas of technical tax work. The aim is to equip students with the key knowledge and skills needed to navigate the Zanzibar Tax system effectively. The course will provide students with a comprehensive understanding of direct and indirect tax in Zanzibar.
Learning Outcomes	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <ul style="list-style-type: none"> 201.1 Establish income tax payable on employment, business and investment 201.2 Analyze income tax payable by instalments 201.3 Establish income tax payable by withholding 201.4 Establish income tax payable on assessments 201.5 Apply VAT law to determine input tax and input tax claims 201.6 Apply VAT law to determine output tax and Net Tax 201.7 Compute VAT on imports according to VAT law

	201.8 Describe indirect taxes other than VAT 201.9 Prepare different types of income tax returns under the provisions of the Income Tax Act 201.10 Describe the legal provisions governing the preparation of VAT returns. 201.11 Describe the nature of tax refunds under different tax laws 201.12 Apply tax refund rules for income tax 201.13 Apply tax refund rules associated with VAT payments 201.14 Apply tax refund rules associated with customs	
Learning Outcome 201.1	Establish income tax payable on employment, business and investment	20%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Compute tax payable on income from employment ➤ Compute tax liability on business income of individuals ➤ Compute taxable income of a partnership ➤ Compute tax liability on partnership income ➤ Compute tax liability on business income of corporate organizations ➤ Compute tax liability of a trust ➤ Compute tax liability of clubs and associations ➤ Compute tax liability of religious and charitable organizations ➤ Compute tax payable on income from investment 	
Learning Outcome 201.2	Analyze income tax payable by instalments	9%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain conditions to pay income tax by instalment ➤ Explain the concept of tax payable by instalment ➤ Compute tax payable by instalment ➤ Identify persons liable for payment of tax by instalment ➤ Determine due date for payment of tax by instalments 	
Learning Outcome 201.3	Establish income tax payable by withholding	8%
Learning Tasks:		

	<ul style="list-style-type: none"> ➤ Explain the concept of withholding tax ➤ Identify withholding obligations ➤ Explain procedures applicable to withholding ➤ Explain due date to pay withheld taxes ➤ Compute withholding tax payable 	
Learning Outcome 201.4	Establish income tax payable on assessments	9%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define the term return ➤ Explain types of return and their due dates ➤ Explain the assessments under the income tax law ➤ Determine due date for paying tax on assessments ➤ Explain notices of assessments ➤ Explain the finality of assessment. 	
Learning Outcome 201.5	Apply VAT law to determine input tax and input tax claims	6%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the legal provisions governing the determination of input tax ➤ Compute input tax using prescribed methods ➤ Determine input tax claimable 	
Learning Outcome 201.6	Apply VAT Law to determine Output tax and Net Tax	6%
Learning Tasks:		

<ul style="list-style-type: none"> ➤ Explain the tax law provisions governing the computation of output tax ➤ Compute output tax ➤ Compute net tax 		
Learning Outcome 201.7	Compute VAT on imports according to VAT law	5%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Describe the difference between VAT on imported goods and VAT on imported services ➤ Describe the reverse charge method ➤ Compute VAT on imported services 	
Learning Outcome 201.8	Describe indirect taxes other than VAT	6%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the nature of excise duty ➤ Describe the difference between VAT and excise duty ➤ Explain the nature of stamp duty ➤ Explain the nature of hotel levy 	
Learning Outcome 201.9	Prepare different types of income tax returns under the provisions of the Income Tax Act.	8%
Learning Tasks:		

<ul style="list-style-type: none">➤ Explain the term return of income➤ Prepare a return of income➤ Prepare a statement of estimated tax payable➤ Prepare withholding tax returns		
Learning Outcome 201.10	Describe the legal provisions governing VAT return	4%
Learning Tasks:		
<ul style="list-style-type: none">➤ Identify the legal provisions governing VAT returns➤ Describe legal provisions for the contents of VAT returns➤ Describe legal provisions for due dates, penalties and interest for VAT return		
Learning Outcome 201.11	Describe the nature of tax refunds under different tax laws	4%
Learning Tasks:		
<ul style="list-style-type: none">➤ Define tax refunds➤ Describe the causes for tax refunds➤ Explain the rationale for tax refunds		
Learning Outcome 201.12	Apply tax refund rules for income tax	5%
Learning Tasks:		
<ul style="list-style-type: none">➤ Identify legal provisions governing tax refunds of income tax➤ Describe the legal provisions governing tax refunds of income tax➤ Determine the application of legal provisions governing tax refunds of income tax		
Learning Outcome 201.13	Apply tax refund rules associated with VAT payments	5%
Learning Tasks:		

- Identify legal provisions governing tax refunds of associated with VAT payments
- Describe the legal provisions governing tax refunds associated with VAT payments
- Determine the application of legal provisions governing tax refunds associated with VAT payments

**Learning Outcome
201.14**

**Apply tax refund rules associated
with customs**

5%

**Learning
Tasks:**

- Identify legal provisions governing tax refunds associated with customs
- Describe the legal provisions governing tax refunds associated with customs
- Determine the application of legal provisions governing tax refunds associated with customs

**Suggested
Methods of
Delivery**

1. Presentations and practical demonstrations by the trainer.
2. Guided learner activities and research to develop underpinning knowledge.
3. Supervised activities – filling returns

**Recommended
Learning
Materials**

1. ZIAAT, (2025). Business Management and Company Laws Text. ZIAAT. Zanzibar, Tanzania.

**Sample of
Reading and
Reference
Materials**

1. Shirley, D. & Karen A. F. (2006). *Taxation for Decision Markers*. New York, NY: Pearson. Prentice Hall.
2. Gerald, W. & Altus-Buller, M. (2010). *Income Tax Fundamentals*. New York, NY: South. Western Centage Learning.

	<ol style="list-style-type: none"> 3. Anthony, F. & Gerald M, (2010). <i>Tax Handbook</i>. Pearson Education. London. 4. Peter, M. (2005). London, England: <i>Taxation and Self-Assessment</i>. Thomson. 5. United Republic of Tanzania, (2004). <i>Tanzania Tax Law Reports Vol. I</i>. Dar es Salaam, Tanzania: Mkuki na Nyota. 6. United Republic of Tanzania (2004)-Revised Edition 2023. <i>Income Tax Act</i>. Dar es Salaam, Tanzania: Government printers. 7. Nightingle, K. (2002). <i>Taxation</i>. Harlow, Essex: Pearson Education- FT Prentice Hall. 8. United Republic of Tanzania, (2004). <i>Tanzania Tax Law Reports Vol. II</i>. Dar es Salaam, Tanzania: Mkuki na Nyota. 9. United republic of Tanzania. (2015). <i>Tax administration act</i>. Tanzania: United republic of Tanzania
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4.2.2 PL202 Customs Management

Module Title	PL202 Customs Management
Level	Professional Level II
Contact Hours	360
Module Description and Aim	The Customs Management Module deals with key aspects of customs administration. The aim is to equip the learner with knowledge, skills and expertise essential for handling customs related operations that have a great impact on the public revenue of the country.
Learning Outcomes	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <ol style="list-style-type: none"> 202.1 Analyze Customs Tariffs using customs laws 202.2 Apply rules of origin in customs tariff determination 202.3 Apply customs classification in determining tariff rates 202.4 Describe customs value as defined in customs laws 202.5 Describe legal provisions governing customs valuation 202.6 Determine customs value using customs methods

	202.7 Describe the nature and role of customs duties and taxes 202.8 Describe legal provisions governing the assessment of duties and taxes in customs 202.9 Compute customs duties 202.10 Describe institutions dealing with export promotion 202.11 Explain the role of export promotion schemes to the economy 202.12 Apply customs laws in controlling the movement of goods in export promotion areas 202.13 Describe procedures for claiming remission under customs laws 202.14 Apply customs procedures for claiming relief, refunds, rebates, and drawbacks 202.15 Prepare documents for claiming relief, refunds, rebates, drawbacks and remission	
Learning Outcome 202.1	Analyze Customs Tariffs using customs laws	7%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Describe customs tariff ➤ Identify types of customs tariffs ➤ Differentiate among customs tariffs 	
Learning Outcome 202.2	Apply rules of origin in customs tariff determination	8%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the concept of the origin of goods ➤ Identify types of rules of origin ➤ Explain the reasons for identifying the origin of goods ➤ Determine rules of origin of imported goods 	
Learning Outcome 202.3	Apply customs classification in determining tariff rates	7%
Learning Tasks:		

<ul style="list-style-type: none"> ➤ Define classification of goods and related terms ➤ Explain the reasons for the classification of goods ➤ Explain the evolution of the classification of goods ➤ Demonstrate the uses of the classification of goods 		
Learning Outcome 202.4	Describe customs value as defined in customs laws	5%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define the concept of value of goods ➤ Explain customs valuation ➤ Explain the reasons for valuing goods in customs 	
Learning Outcome 202.5	Describe legal provisions governing customs valuation	5%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Describe the standards governing the valuation of goods in customs (Brussels Definition of Value [BDV] and Actual Customs Value [ACV]) ➤ Identify legal provisions governing customs value ➤ Explain the legal provisions on customs valuation 	
Learning Outcome 202.6	Determine customs value using customs methods	8%

Learning Tasks:		
<ul style="list-style-type: none">➤ Identify customs valuation methods➤ Describe the customs valuation methods➤ Explain the order of application of the valuation methods➤ Compute customs value		
Learning Outcome 202.7	Describe the nature and role of customs duties and taxes	5%
Learning Tasks:		
<ul style="list-style-type: none">➤ Define customs duties➤ Identify the different types of duties and taxes applicable in customs➤ Explain the nature and role of the customs duties and taxes		
Learning Outcome 202.8	Describe legal provisions governing the assessment of duties and taxes in customs	9%
Learning Tasks:		
<ul style="list-style-type: none">➤ Identify provisions of customs law governing the assessment of duties➤ Explain the concept of the assessment of duties➤ Identify types of duties and taxes under customs laws➤ Explain the necessary considerations for imposing duties and taxes➤ Describe customs tax bands and their reasons		
Learning Outcome	Compute customs duties	6%

202.9		
Learning Tasks:	<ul style="list-style-type: none"> ➤ Identify applicable taxes and duties (import, excise, VAT) ➤ Identify applicable tax/duty rates ➤ Determine the base for the taxes/duties (e.g. value or physical measure) ➤ Apply the relevant tax/duty rate to the base 	
Learning Outcome 202.10	Describe institutions dealing with export promotion	5%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the export promotion schemes ➤ Describe legal provisions regarding export promotion schemes ➤ Identify institutions dealing with export promotion schemes 	
Learning Outcome 202.11	Explain role of export promotion schemes to the economy	9%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Identify types of export promotion schemes ➤ Explain the role of each type of export promotion scheme ➤ Explain economic benefits of export promotion schemes ➤ Explain the challenges facing Tanzania in dealing with export promotion schemes ➤ Recommend strategies to overcome challenges in dealing with export promotion schemes 	
Learning Outcome 202.12	Apply customs laws in controlling movement of goods in export promotion areas	12%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain legal structure related to export promotion schemes ➤ Apply customs controls in managing export promotion schemes ➤ Describe delivery procedures of goods in export promotion schemes ➤ Apply customs laws in dealing with EPZ ➤ Apply customs laws in dealing with inward and outward processing 	
Learning Outcome 202.13	Describe procedures for claiming remission under customs laws	7%

Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the concept of duty remission ➤ Describe customs laws governing duty remission ➤ Explain the procedures for claiming duty remission ➤ Explain the requirement for duty remission 	
Learning Outcome 202.14	Apply customs procedures for claiming relief, refunds, rebates, and drawbacks	6%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the concept of refunds, relief, rebate and drawbacks ➤ Explain customs laws governing drawbacks, rebates and duty reliefs ➤ Process claims for duty reliefs in relation to export promotion schemes 	
Learning Outcome 202.15	Prepare documents for claiming relief, refunds, rebates, drawbacks and remission	17%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Identify documents for claiming refunds ➤ Identify documents for claiming remission ➤ Identify documents for claiming rebates and drawbacks ➤ Identify forms for claiming refunds, remission and drawbacks ➤ Identify time limits for claiming refunds, remission and drawbacks ➤ Prepare documents for claiming relief ➤ Prepare documents for claiming refunds and rebates ➤ Prepare documents for claiming duty drawbacks and remission 	

Suggested Methods of Delivery	<ol style="list-style-type: none"> 1. Presentations and practical demonstrations by trainer. 2. Guided learner activities and research to develop underpinning knowledge. 3. Visiting Custom and Port Authority
Recommended Learning Materials	<ol style="list-style-type: none"> 1. ZIAAT, (2025). Customs Management Text. ZIAAT. Zanzibar, Tanzania.
Sample of Reading and Reference Materials	<ol style="list-style-type: none"> 1. Shirley, D. & Karen A. F. (2006). <i>Taxation for Decision Markers</i>. New York, NY: Pearson. Prentice Hall. 2. Gerald, W. & Altus-Buller, M. (2010). <i>Income Tax Fundamentals</i>. New York, NY: South.

	<p>Western Centage Learning.</p> <p>3. Anthony, F. & Gerald M, (2010). <i>Tax Handbook</i>. Pearson Education. London.</p> <p>4. Peter, M. (2005). London, England: <i>Taxation and Self-Assessment</i>. Thomson.</p> <p>5. United Republic of Tanzania, (2004). <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</p> <p>10.</p>
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4.2.3 PL203 Tax Compliance Management and Dispute Resolution Procedures

Module Title	PL203 Tax Compliance Management and Dispute Resolution Procedures
Level	Professional Level II
Contact Hours	300
Module Description and Aim	The Tax Compliance Management and Dispute Resolution Procedures" module covers key concepts and legal frameworks related to tax objections and appeals. Students will learn to analyze causes and rationales for disputes, understand the legal provisions governing them, and apply relevant laws in various tax scenarios, enhancing their ability to manage tax compliance effectively.
Learning Outcomes	<p>203.1 Describe the tax compliance obligation from the perspective of taxpayers</p> <p>203.2 Analyze the core tax administration functions in compliance management</p> <p>203.3 Describe the concept of tax objections and the rationale behind</p> <p>203.4 Apply the legal framework for tax objections</p> <p>203.5 Apply relevant legal provisions in dealing</p>

	<p>with tax objections</p> <p>203.6 Describe the concept of tax appeals and the rationale behind</p> <p>203.7 Apply the legal framework governing tax appeals</p> <p>203.8 Apply relevant provisions of the law in dealing with appeals</p> <p>203.9 Analyse key concepts and techniques of management information system used in tax administration.</p> <p>203.10 Apply conflict resolutions mechanisms and settlement of tax controversies in tax administration</p> <p>203.11 Analyze the composition rights, powers and functions of the various tax organs</p>	
Learning Outcome 203.1	Describe the tax compliance obligation from the perspective of taxpayers	8%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define tax compliance ➤ Identify the taxpayer compliance obligations (from registration to payment) ➤ Describe the rationale for registration obligation ➤ Describe the connection between filing of tax return and the declaration obligations 	
Learning Outcome 203.2	Analyze the core tax administration functions in compliance management	9%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define tax administration ➤ Identify the tax administration functions ➤ Describe each of the tax administration functions ➤ Analyze the nature and role of taxpayer services provided by tax administrations 	
Learning Outcome 203.3	Describe the concept of tax objections and the rationale behind	13%
Learning Tasks:		

<ul style="list-style-type: none"> ➤ Explain the nature of tax objections ➤ Describe the causes for tax objections ➤ Explain the rationale for tax objections ➤ Identify the legal provisions governing tax objections ➤ Explain the legal provisions governing tax objections ➤ Explain the application of each of the legal provisions in tax objections 		
Learning Outcome 203.4	Apply the legal framework for tax objections	7%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Identify the legal provisions governing tax objections ➤ Explain the legal provisions governing tax objection ➤ Determine the application of each of the legal provisions in tax objections 	
Learning Outcome 203.5	Apply relevant legal provisions in dealing with tax objections	8%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Describe the possible responses to tax objections ➤ Demonstrate the possible responses to tax objections ➤ Determine the applicable responses under different scenarios 	
Learning Outcome 203.6	Describe the concept of tax appeals and the rationale behind	6%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the nature of tax appeals ➤ Describe the causes for tax appeals ➤ Explain the rationale for tax appeals 	
Learning Outcome 203.7	Apply the legal framework governing tax appeals	7%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Identify the legal provisions governing tax appeals ➤ Explain the legal provisions governing tax appeals ➤ Determine the application of each of the legal provisions in tax appeals 	
Learning Outcome 203.8	Apply relevant provisions of the law in dealing with appeals	8%
Learning Tasks:		

- Describe the possible responses to tax appeals
- Describe the possible responses to tax appeals
- Determine the applicable responses under different scenarios

Learning Outcome 203.9	Analyze key concepts and techniques of management information system used in tax administration	7%
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Learning Tasks:

- Examine the concepts of information, system and data in Tax administration
- Apply E-processing of information (E -filling, E-payments, E- Tax clearance certificates, E-registration)

Learning Outcome 203.10	Apply conflict resolutions mechanisms and settlement of tax controversies in tax administration	9%
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Learning Tasks:

- Explain the concept of conflict and conflict resolution
- Explain the concept of tax controversies
- Explain conflict resolutions and settlement.

➤ Demonstrate tax conflict resolutions and settlements in appropriate manner		
Learning Outcome 203.11	Analyze the composition rights, powers and functions of the various tax organs.	16%
Learning Tasks: <ul style="list-style-type: none"> ➤ Define meaning of tax organs ➤ Identify applicable tax organs ➤ Examine the interactions among tax organs ➤ Explain the rights, power and responsibilities of tax Authorities ➤ Explain the rights, power and responsibilities of appeals Board ➤ Explain the rights, power and responsibilities of tribunal ➤ Explain the rights, power and responsibilities of tax payer 		

Suggested Methods of Delivery	<ol style="list-style-type: none"> 1. Presentations and practical demonstrations by trainer. 2. Guided learner activities and research to develop underpinning knowledge. 3. Visiting Custom and Port Authority
Recommended Learning Materials	<ol style="list-style-type: none"> 1. ZIAAT, (2025). Tax Compliance Management and Dispute Resolution Procedures Text. ZIAAT. Zanzibar, Tanzania.
Sample of Reading and Reference Materials	<ol style="list-style-type: none"> 1. Bakker, A and Kloosterhof, S. (2010), Tax Risk Management, From Risk to Opportunity, Amsterdam, The Netherlands: IBFD. 2. URT (2014). The Tax Administration Act. Dar es Salaam: Government Printers 3. Ongwamuhana, K. (2011). Tax Compliance in Tanzania: Analysis of the Law and Policy Affecting Voluntary Taxpayer Compliance. Dar es Salaam: Mkuki na Nyota Publishers.

4.1.4 PL204 Auditing, Ethics and Professionalism

Module Title	PL1204 Auditing, Ethics and Professionalism
Level	Professional Level II

Contact Hours	360
Module Description and Aim	<p>Auditing, Ethics and Professionalism addresses the key principles and concepts underlying auditing associated with ethical issues and what is needed to become tax professional in terms of understanding fundamental principles of professional code of ethics and conduct in taxation field. The aim of the module is to develop the knowledge and understanding of the values, ethics, and attitudes that an aspiring Tax Professional needs to become a holistic Certified Tax Professional in Zanzibar. Thus, the module provides a foundation for developing an independent mindset to compare and question different ethical perspectives; skills that will be further developed and integrated into the other modules in the Professional Programme.</p>
Learning Outcomes	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <ul style="list-style-type: none"> 204.1 Describe nature, purpose, scope and theory of auditing 204.2 Describe the legal, regulatory and ethical environment within which audits are performed 204.3 Analyze nature and use of the internal control system in relation to auditing 204.4 Apply auditing standards, procedures and process in conducting auditing assignment 204.5 Analyze the tenets of the Code of Ethics and professionalism portfolio for tax professionals 204.6 Apply workplace Ethics and professionalism for tax professionals

Learning Outcome 204.1	Describe nature, purpose, scope and theory of auditing	15%
Learning Tasks: <ul style="list-style-type: none"> ➤ Define auditing ➤ Explain the features of auditing. ➤ Describe quality, appointment, rights and duties of an auditor ➤ Explain principles, procedures in conducting audit ➤ Describe nature of audit and assurance services ➤ Describe scope of auditing ➤ Describe auditing theory ➤ Describe purpose of auditing ➤ Explain types of audits (external and internal audit, statutory and non-statutory audit, other types of audit – financial audit, operational audit, strategic audit, IT audit, etc.) 		

Learning Outcome 204.2	Describe the legal, regulatory and ethical environment within which audits are performed	14%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the role and responsibility of ZIAAT to auditors. ➤ Describe auditing standards applicable in Zanzibar, ➤ Explain the importance of auditing guidelines issued by ZIAAT, ➤ Describe legal powers to conduct auditing ➤ Describe legal implications for failure to be audited. ➤ Explain the fundamental principles of professional ethics (integrity, objectivity, professional competence and due care, confidentiality, professional behavior) ➤ Explain the threats to the fundamental principles and safeguards against the threats. ➤ Explain the ZIAAT code of ethics 	
Learning Outcome 204.3	Analyze nature and use of the internal control system	16%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Describe internal control. ➤ Explain elements of internal control systems and objectives. ➤ Describe the aspects of financial controls. ➤ Compare the result of internal control assessments to the design of audit procedures. ➤ Explain the limitations of internal controls. ➤ Examine the techniques of evaluating internal control systems. ➤ Explain components of internal control. 	
Learning Outcome 204.4	Apply auditing standards, procedures and process in conducting auditing assignment	11%
Learning Tasks:		

	<ul style="list-style-type: none"> ➤ Describe procedures for carrying out auditing. ➤ Explain the meaning of reasonable assurance. ➤ Explain the appropriate procedures to gather audit evidence. ➤ Apply relevant evidences needed for auditing (ISA 500 Audit evidence). ➤ Conduct audits in accordance with international standards on auditing (ISA 300, ISA 315, ISA 700, 701, 702, 703, 704 and 705) 	
Learning Outcome 204.5	Analyze the tenets of the Code of Ethics and professionalism portfolio for tax professionals	32%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain the terms “ethics,” “Values” and “attitudes” ➤ Explain the nature of “ethics” ➤ Explain the professional approaches to ethics ➤ Describe the ethical objectives of an organization ➤ Describe the ethical objectives of tax profession ➤ Explain the professional values, ethics, and attitudes that identify tax professional as members of a profession. ➤ Explain the legal and ethical expectations of a tax professional of Zanzibar ➤ Outline the role of the authorities (ZIAAT, IFAC, etc) in ethical and related business matters. ➤ Apply the ZIAAT Code of Professional Conduct and Ethics in relation to a tax professional. ➤ Explain the term 'Public Interest' and its relevance to the work of tax professional. ➤ Distinguish between public interest and private interest (handling clash of the two interests) ➤ Describe the costs and benefits of public interest. ➤ Describe the situations which can result into decisions or actions taken in the public interest. ➤ Explain the role of ethics in relation to business and good governance. 	

<ul style="list-style-type: none"> ➤ Compare the rules-based approach with the principles-based approach to regulation and professional codes of conduct and ethics. ➤ Describe customer due diligence (CDD) and how it enables effective identification and reporting of suspicious activities. 		
Learning Outcome 204.6	Apply workplace Ethics and professionalism for tax professionals	11%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define the term “work place ethics.” ➤ Explain the factors that influence ethical behavior at workplaces ((a) Individual standards and values (b) Managers’ and co-workers’ influences (c) Codes of ethics and compliance requirements (d) Discrimination (e) Harassment and (f) Importance and management of ethical behavior at the workplace). ➤ Explain the benefits of cooperation, collaboration, and teamwork at work places. ➤ Identify common sources of conflicts in the workplace. ➤ Explain work place conflict resolution strategies. ➤ Apply conflict resolution strategies to promote professionalism. 	

Suggested Methods of Delivery	<ol style="list-style-type: none"> 1. Presentations and practical demonstrations by trainer. 2. Guided learner activities and research to develop underpinning knowledge.
Recommended Learning Materials	<ol style="list-style-type: none"> 1. ZIAAT, (2025). Auditing, Ethics and Professionalism Text. ZIAAT. Zanzibar, Tanzania. 2. ZIAAT, (2025). Code of Ethics Guideline. ZIAAT. Zanzibar – Tanzania.
Sample of Reading and Reference Materials	<ol style="list-style-type: none"> 1. Baran, R. J., Robert J. G, & Daniel P. S. (2007). <i>Principles of Customer Relationship Management</i>, (1st edition). Australia: Southern-Western Pub. 2. Sexty, R. W. (2014). <i>Canadian Business and Society: Ethics, Responsibilities and Sustainability</i> (3rd Edition). Ryerson: McGraw-Hill. 3. Stanwick, P. A., & Stanwick, S. D. (2015). <i>Understanding business ethics</i>, (3rd edition). SAGE Publications, Inc. 4. Albuquerque, D (2010). <i>Business Ethics</i>, (1st edition). Oxford, England: Oxford University Press. 5. EAC (2013). <i>Code of Ethics for Customs and Taxation</i>. Arusha, Tanzania: EAC Secretariat. 6. Eilifsen, A. (2009). <i>Auditing & Assurance Services</i>, (2nd Int. Ed.), London, England: McGraw Hill Education.

4.3 Professional Level III

4.3.1 PL301 Emerging Issues in Taxation

Module Title	PL301 Emerging Issues in Taxation	
Level	Professional Level III	
Contact Hours	130	
Module Description and Aim	The module is designed specifically for tax professional candidates in order to enable them grasp recent developments in taxation. The students will be capable to understand the changes arise in global and business industry that require them to acquire the most up-to-date knowledge that can help them in their professional journey. This will enable them to understand the role of taxation in promoting sustainable development, reducing inequality, and addressing environmental challenges.	
Learning Outcomes	On completion of this module, candidates will reach a competence level sufficient to: 301.1 Describe Base Erosion and Profit Shifting (BEPS) issues in relation to cross border transactions 301.2 Analyze the tax compliance issues of High Net Worth Individuals (HNWIs) and the administrative responses 301.3 Analyze relevant tax laws and standards in handling tax issues associated with the digital economy. 301.4 Describe green taxation proposals across the world	
Learning Outcome 301.1	Describe Base Erosion and Profit Shifting (BEPS) issues in relation to cross border transactions	20%

Learning Tasks:		
<ul style="list-style-type: none"> ➤ Describe the nature of the BEPS project in reference the work of the G20/OECD ➤ Describe BEPS issues related to tax treaties ➤ Describe BEPS issues related to permanent establishments ➤ Describe BEPS issues related to transfer pricing 		
Learning Outcome 301.2	Analyze the tax compliance issues of High Net Worth Individuals (HNWIs) and the administrative responses	20%
Learning Tasks:		
<ul style="list-style-type: none"> ➤ Explain the notion of High Net Worth Individuals (HNWIs) ➤ Describe the tax compliance challenges posed by HNWIs ➤ Analyze the strategies for facilitating compliance 		
Learning Outcome 301.3	Analyze relevant tax laws and standards in handling tax issues associated with the digital economy.	43%
Learning Tasks:		
<ul style="list-style-type: none"> ➤ Describe the nature of transactions and arrangements in the digital economy. ➤ Analyze the tax challenges of the digital economy. ➤ Describe the unilateral approaches to taxation of the digital economy. ➤ Describe the multilateral approaches to taxation of the digital economy. ➤ Examine the implications of digital currency (crypto-currency, stable coins, tokens, CBDC, and virtual currencies) in taxation ➤ Determine tax liability for players in the digital economy in accordance with applicable laws. 		
Learning Outcome 301.4	Describe green taxation proposals across the world	18%
Learning Tasks:		

- Define green taxation
- Explain the rationale for green taxes
- Identify green tax instruments
- Explain green tax proposals

Suggested Methods of Delivery	<ol style="list-style-type: none"> 1. Presentations and practical demonstrations by trainer. 2. Guided learner activities and research to develop underpinning knowledge.
Recommended Learning Materials	<ol style="list-style-type: none"> 1. ZIAAT, (2025). Emerging Issues in Taxation Text. ZIAAT. Zanzibar, Tanzania.
Sample of Reading and Reference Materials	<ol style="list-style-type: none"> 1. Doernberg,R.L. (2015). <i>International Taxation in a Nutshell, (10th edition)</i>. New York, NY: West Academic Publishing. 2. Rohatgi, R. (2007), <i>Basic International Taxation (Vol.II 2nd ed)</i>, New Delhi India: Taxmann Allied Services (P) Ltd. 3. Holmes,K. (2014). <i>International Tax Policy and Double Tax Treaties - an Introduction to Principles and Application, (2nd edition)</i>. London, England: Thomson Reuters. 4. The World Bank Group (2021). Tax Theory Applied to the Digital Economy: A Proposal for a Digital Data Tax and a Global Internet tax Agency. Washington DC: World Bank Group. 5. United Nations (2015). Protecting the Tax Base of Developing Countries. New York : United Nations. 6. United Republic of Tanzania (2004). Income Tax Act. Dar es Salaam, Tanzania: Government printers 7. United Republic of Tanzania, (2004). Tanzania Tax Law Reports Vol. II. Dar es Salaam, Tanzania: Mkuki na Nyota. 8. Yona, L. (2018). Contemporary Issues in Taxation. Authorhouse: UK. 9. Khincha, H. P. (2017). Emerging Issues in International Taxation. Oakbridge Publishing Pvt Ltd: India. 10. Rosa Maria Rodrigues de Abreu et al. (2024). Crypto Assets: Tax Law and

	Policy. WU Institute for Austrian and International Tax Law.
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4.3.2 PL302 Taxation in Specialized Sectors

Module Title	PL302 Taxation in Specialized Sectors	
Level	Professional Level III	
Contact Hours	350	
Module Description and Aim	Enable the learner to understand the fundamental specialized types of taxation in specialized sectors of the economy and emerging issues originated from contemporary situations that have effects on taxation administration process.	
Learning Outcomes	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <p>302.1 Analyze relevant tax laws in dealing with international hotel and tourism transactions.</p> <p>302.2 Analyze tax laws in dealing with extractives (mining, oil and gas transactions)</p> <p>302.3 Examine tax liability for construction activities using tax laws and accounting standards</p> <p>302.4 Analyze tax issues of deep-sea fishing industry in accordance with tax laws.</p> <p>302.5 Examine relevant tax laws in handling tax issues in the financial services industry including Islamic financial activities.</p> <p>302.6 Examine tax laws in handling taxation issues in the telecommunication sectors.</p>	
Learning Outcome 302.1	Analyze relevant tax laws in dealing with international hotel and tourism transactions	21%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Describe the nature of the tourism industry ➤ Classify hotels in accordance with applicable standards and practices ➤ Describe the nature of international hotels ➤ Identify key players in the Tourism industry (<i>hotel operators, tour operators, travel agents, brokers, car hirers, tourist sites operators</i>) 	

- Explain the value chain in the tourism sector
- Analyze the business models and pricing packages used in tourism and international hotels
- Apply transfer pricing rules in dealing with international hotels and tourism
- Examine intangible property issues associated with international hotels

Learning Outcome 302.2

Analyze tax laws in dealing with extractives (mining, oil and gas transactions)

24%

Learning Tasks:

- Analyze the oil and gas value chain and tax points (upstream, midstream and downstream).
- Analyze the mining value chain and tax points (upstream, midstream and downstream).
- Identify the players in the oil and gas industry.
- Identify the players in the mining industry.
- Analyze business models applicable in the oil and gas industry.
- Establish implications of the various fiscal regimes (concession, contractual & hybrid) applicable in the extractive industry.
- Apply legal instruments designed for extractives (including contracts, tax laws, mining laws and oil and gas laws) to determine tax liabilities.
- Analyze international taxation issues connected with the mining, oil and gas industry.

Learning Outcome 302.3

Examine tax liability for construction activities using tax laws and accounting standards

17%

Learning Tasks:

- Analyze the business models of the construction industry.
- Identify the key players in the construction industry (*Architects, surveyors, consultants, contractors & subcontractors, clients*, regulatory bodies).
- Identify the registrations status of the contractors- branch operations or subsidiaries.
- Examine permanent establishment issues in the construction industry.
- Examine transfer pricing issues in the construction industry.
- Apply accounting standards in determining taxable income.

Learning Outcome 302.4

Analyze tax issues of deep-sea fishing industry in accordance with tax laws.

14%

Learning Tasks:

- Describe the nature of the deep-sea industry.
- Identify the key players involved in deep sea fishing.
- Analyze the value chain of deep-sea fishing.
- Analyze the tax challenges of deep-sea fishing.
- Determine tax liability for players in deep sea fishing using applicable tax laws.

Learning Outcome 302.5

Examine relevant tax laws in handling tax issues in the financial services industry including Islamic financial activities.

14%

Learning Tasks:

- Describe the nature of the conventional and Islamic financial services industry.
- Identify the key players involved in financial services industry.
- Analyze the value chain of financial services industry.
- Analyze the tax challenges of financial services industry.
- Determine tax liability for players in financial services industry using applicable tax laws and accounting standards (Conventional and Islamic).

Learning Outcome 302.6

Examine tax laws in handling taxation issues in the telecommunication sectors.

10%

Learning Tasks:

- Describe the nature of the telecom industry (activities, major players and value chain)
- Identify the tax issues presented by the telecommunication sector (marketing issues, unique assets, capitalization of borrowing costs and offsetting transactions)
- Examine taxation issues associated with the telecommunication sector
- Apply tax laws in determining tax liability for telecommunication sector

Suggested Methods of Delivery

1. Presentations and practical demonstrations by trainer.
2. Guided learner activities and research to develop underpinning knowledge.

Recommended Learning Materials	1. ZIAAT, (2025). Taxation in Specialized Sectors Text. ZIAAT. Zanzibar, Tanzania.
Sample of Reading and Reference Materials	<ol style="list-style-type: none"> 1. Calder, J., McPherson, C. (2008): Resource Tax Administration, Fiscal Affairs Department, IMF, Washington DC. 2. Doernberg, R.L. (2012). International Taxation in a Nutshell. New York, NY: West Academic Publishing. 3. Rohatgi, R. (2007), Basic International Taxation (Vol.II 2nd ed), New Delhi India: Taxmann Allied Services (P) Ltd. 4. Holmes, K. (2011), International Tax Policy and Double Tax Treaties - an Introduction to Principles and Application. London, England: Thomson Reuters. 5. OECD (2020). Taxation of Communication and Broadcasting Services. Paris: OECD. 6. Thuronyi, R., et. Al. (2019). International Taxation and the Extractive Industries: Routledge Studies in Development Economics, (1st Edition). Routledge Publishing. 7. Ismail, A. G., et.al. (2019). Taxation and Zakat on Islamic Finance Instruments. UKM Press: Malaysia.

4.3.3 PL303 International Taxation

Module Title	PL303 International Taxation
Level	Professional Level III
Contact Hours	340
Module Description and Aim	The International Taxation module deals the tax issues generated by cross-border transactions and arrangements with a focus on such matters as transfer pricing, double taxation treaties and related matters. The aim of the module is to equip the learner with knowledge and skills to provide practical solutions to clients on regional and international tax issues.
Learning Outcomes	On completion of this module, candidates will reach a competence level sufficient to:

	303.1 Describe the international taxation problem 303.2 Describe the residence principle of international taxation 303.3 Explain the source rules of international taxation 303.4 Describe the problem of double taxation in cross border transactions and arrangements 303.5 Analyze unilateral responses in reducing double taxation (credit method, deduction method and exemption method) 303.6 Analyze tax treaty-based responses to double taxation (Double Taxation Treaties) 303.7 Describe the nature and role of permanent establishments as defined in domestic and international instruments 303.8 Apply attribution rules to determine taxable income for permanent establishments 303.9 Apply rules to determine repatriated income for permanent establishments 303.10 Describe the nature of transfer pricing as reflected in international and local instruments 303.11 Analyze transfer pricing principles (Arm's length principles) and methods and their applications 303.12 Apply transfer pricing rules in solving taxation problems 303.13 Examine business restructuring issues in taxation.	
Learning Outcome 303.1	Describe the international taxation problem	7%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Define the international taxation problem ➤ Describe the regional taxation system (EAC and SADC) ➤ Describe the nature of cross-border transactions ➤ Describe the bases for taxation of cross-border transactions 	
Learning Outcome 303.2	Describe the residence principle of international taxation	5%
Learning Tasks:		

<ul style="list-style-type: none">➤ Define the term tax residence➤ Describe the residence principle➤ Describe the application of the residence principle in taxing cross-border transaction		
Learning Outcome 303.3	Explain the source rules of international taxation	6%
Learning Tasks:		
<ul style="list-style-type: none">➤ Describe the source principle➤ Explain the difference between the source principle and the residence principle in the context of tax law➤ Describe the application of the source principle in taxing cross-border transactions		
Learning Outcome 303.4	Describe the problem of double taxation in cross border transactions and arrangements	5%
Learning Tasks:		
<ul style="list-style-type: none">➤ Define double taxation➤ Identify different types of double taxation➤ Explain causes of double taxation		
Learning Outcome 303.5	Analyze unilateral responses in reducing double taxation (credit method, deduction method and exemption method)	8%
Learning Tasks:		
<ul style="list-style-type: none">➤ Describe the unilateral methods to reduce double taxation➤ Compare the different methods of reducing double taxation➤ Describe the unilateral method to reduce double taxation applied in Tanzania.		
Learning Outcome 303.6	Analyze tax treaty-based responses to double taxation (Double Taxation Treaties)	11%
Learning Tasks:		

<ul style="list-style-type: none"> ➤ Analyze the nature of tax treaties ➤ Illustrate the effect of tax treaties in reducing double taxation ➤ Describe models of double taxation conventions focusing on OECD, UN, and ATAF ➤ Describe the tax treaties applied involving Tanzania 		
Learning Outcome 303.7	Describe the nature and role of permanent establishments as defined in domestic and international instruments	5%
Learning Tasks: <ul style="list-style-type: none"> ➤ Define a permanent establishment in accordance with tax treaty law ➤ Define a permanent establishment in accordance with domestic tax law ➤ Describe the role of permanent establishment 		
Learning Outcome 303.8	Apply attribution rules to determine taxable income for permanent establishments	10%
Learning Tasks: <ul style="list-style-type: none"> ➤ Identify the rules applicable on taxation of permanent establishment ➤ Describe the attribution rules in determination of taxable profits for ➤ Calculate taxable income in accordance with applicable tax rules 		
Learning Outcome 303.9	Apply rules to determine repatriated income for permanent establishments	10%
Learning Tasks: <ul style="list-style-type: none"> ➤ Describe the term repatriated income in relation to permanent establishment ➤ Describe the rules on repatriated income of a permanent establishment ➤ Calculate repatriated income in accordance with applicable tax rules ➤ Compute the tax payable by permanent establishment 		
Learning Outcome 303.10	Describe the nature of transfer pricing as reflected in international and local instruments	6%
Learning Tasks:		

	<ul style="list-style-type: none"> ➤ Describe the basic concepts in transfer pricing (transfer pricing, related parties, multinational companies) ➤ Describe the transfer pricing problem from the perspective of tax administrations ➤ Describe the transfer pricing problem from the perspective of taxpayers 	
Learning Outcome 303.11	Analyze transfer pricing principles and methods and their application	8%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Identify the principles underlying transfer pricing ➤ Analyze transfer pricing methods ➤ Describe the principles guiding the application of transfer pricing methods 	
Learning Outcome 303.12	Apply transfer pricing rules in solving taxation problems	8%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Explain comparability analysis ➤ Perform functional analysis ➤ Apply various transfer pricing principles and methods to solve transfer pricing problems 	
Learning Outcome 303.13	Examine business restructuring issues in taxation.	14%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Describe business restructuring. ➤ Explain different types of restructuring (e.g. merger and acquisitions). ➤ Analyze tax effect of restructuring arrangements. ➤ Determine capital gains tax in business restructuring transactions. ➤ Examine transfer pricing issues in business restructuring. 	

Suggested Methods of	1. Presentations and practical demonstrations by trainer.
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Delivery	2. Guided learner activities and research to develop underpinning knowledge.
Recommended Learning Materials	1. ZIAAT, (2025). International Taxation Text. ZIAAT. Zanzibar, Tanzania.
Sample of Reading and Reference Materials	<ol style="list-style-type: none"> 1. Doernberg,R.L. (2012). International Taxation in a Nutshell. New York, NY: West Academic Publishing. 2. Rohatgi, R. (2007), Basic International Taxation (Vol.II 2nd ed), New Delhi India: Taxmann Allied Services (P) Ltd. 3. Holmes,K. (2011),International Tax Policy and Double Tax Treaties - an Introduction to Principles and Application. London, England: Thomson Reuters. 4. Buriak, S. (2024). International Taxation of Global Value Networks. IBFD Doctoral Series.

4.3.4 PL304 Advanced Field Practices and Solutions

Module Title	A3.2 Advanced Field Practices and Solutions
Level	Professional Level III
Contact Hours	1760
Module Description and Aim	Advanced Field Practices and Solutions are designed to allow candidates to bring together the core competencies that they have developed in the three professional modules, their practical work experience, and their professional values in a structured and practical way to develop business solutions for relevant stakeholder groups. The course aims to develop the skills of learners in critically managing and analyzing business issues

	and demonstrating strong analytical skills through interpreting and evaluating multidisciplinary business case studies	
Learning Outcomes	<p>On completion of this module, candidates will reach a competence level sufficient to:</p> <p>304.1 Complete registration documents or register a taxpayer online</p> <p>304.2 Synthesize tax records and source documents</p> <p>304.3 Compute tax liability using relevant legal, accounting and tax principles</p> <p>304.4 File tax returns based on the due dates</p> <p>304.5 Produce a tax package for audit and review functions</p> <p>304.6 Analyze tax assessment.</p> <p>304.7 Formulate resolution for tax disputes and the alternative dispute resolution (ADR) process</p> <p>304.8 Analyze appropriate solutions in dealing with tax cases for the responsible parties.</p> <p>304.9 Apply customs clearance procedures for importation</p> <p>304.10 Apply customs clearance procedures for exportation</p> <p>304.11 Apply customs procedures in performing carriage coastwise clearance</p> <p>304.12 Perform verification of customs documents</p> <p>304.13 Compute customs duties (imports, excise and VAT) in accordance with customs law</p>	
Learning Outcome 304.1	Complete registration documents or register a taxpayer online	5%
Learning Practical Tasks:	<p>➤ Consult with taxpayers on registration issues by:</p> <ul style="list-style-type: none"> • Illustrating the capacity to identify the taxpayer's unique profile • Applying legal provisions relating to tax payer registration • Identifying relevant documents/requirements for the registration process • Identifying relevant authorities issuing the required documents for registration. <p>➤ Register the taxpayer by</p> <ul style="list-style-type: none"> • Obtaining a letter of engagement from the taxpayer • Obtaining the correct registration form for the specific tax type 	

<ul style="list-style-type: none"> • Completing the tax registration forms and required supporting documents • Submitting completed registration forms • Checking the proof of submission and registration form. • Responding to error message on the ZRA or TRA system; and • Tracking submissions for completed status of registrations 		
Learning Outcome 304.2	Synthesize tax records and source documents.	3%
Learning Practical Tasks:	<ul style="list-style-type: none"> ➤ Match source documents to the tax types registered for the taxpayer; ➤ Match all documents to correct tax period/year; ➤ Analyze previous years' tax returns 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. 	
Learning Outcome 304.3	Compute tax liability using relevant legal, accounting and tax principles	7%
Learning Practical Tasks:	<ul style="list-style-type: none"> ➤ Apply VAT-vendors registration profile, supporting documentation, case law, rulings and pronouncements by <ul style="list-style-type: none"> • Identifying output VAT • Identifying input VAT • Distinguishing Zero-rated and exempt supplies; and • Compute VAT payable/receivable. ➤ Apply indirect tax (other than VAT)-vendors registration profile, supporting documentation, case law, rulings and pronouncements by <ul style="list-style-type: none"> • Identifying sales • Identifying purchases • Identifying exempt supplies; and 	

- Compute tax payable.
- Capture income, expenses and provisions for an individual taxpayer to
 - Establish gross income
 - Establish deductible expenses (general deductions and special allowances);
 - Establish exempt income
 - Establish other provisions
 - Establish existence of major assets disposals
 - Establish any lump sum receipt and or accruals
 - Distinguish between capital and revenue income
 - Scrutinize working paper to establish any income not reflected
 - Identify rebated applicable
 - Calculate the taxable income
 - Select appropriate tax rate from tables
 - Compute tax liability
- Capture payroll taxes by
 - Identifying the obligations of the employer
 - Identifying the structure of fringe benefits
 - Compute the PAYE liability; and
 - Compute other employment-related taxed for example SDL
- Capture income, expenses and provisions for trusts by
 - Establishing gross income
 - Establishing deductible expenses (general deductions and special allowances)
 - Establishing exempt income
 - Establishing other provisions
 - Establishing the existence of major assets disposals
 - Establishing any lump sum receipt and or accruals
 - Distinguish between capital and revenue income
 - Scrutinizing working paper to establish any income not reflected
- Capture income, expenses and provisions for an incorporated entity by
 - Establishing gross income
 - Establishing deductible expenses (general deductions and special allowances)
 - Establishing exempt income
 - Establishing other provisions
 - Establishing the existence of major assets disposals
 - Distinguishing between capital and revenue income
 - Scrutinizing working papers to establish any income not reflected;
 - Identifying different sources of income
 - Computing tax liability
- Capture income, expenses and provisions for partnerships by
 - Establishing gross income
 - Establishing deductible expenses (general deductions and special allowances);
 - Establishing exempt income
 - Establishing other provisions

- Establishing the existence of major assets disposals
- Establishing any lump sum receipts and or accruals
- Distinguishing between capital and revenue income
- Scrutinizing working paper to establish any income not reflected; and
- Computing tax liability.
- Capture income subject to withholding tax by
 - Identifying different sources of income
 - Identify withholding obligations
 - Identifying scope of chargeability and applicable rates
 - Computing withholding tax payable
 - Identifying due date to pay withheld taxes
- Apply fundamental accounting standards and practices by
 - Preparing the trial balance
 - Preparing the Statement of Financial Position
 - Preparing the Statement of Profit or Loss
 - Preparing Cash Flow Statement
 - Interpreting and analyzing the financial statements

Learning Outcome 304.4	File tax returns based on the due dates	4%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Consult with taxpayers by <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> • 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 	

<ul style="list-style-type: none"> • Filling a copy of all returns for own records, with acknowledgement of receipt. <p>➤ Submit return on e-filing by</p> <ul style="list-style-type: none"> • 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. 		
Learning Outcome 304.5	Produce tax package for audit and review functions	5%
Learning Practical Tasks:	<p>➤ Compile tax package for audit purposes</p> <ul style="list-style-type: none"> • Establishing audit requirements • Compiling various tax files relevant to audit • Listing documentation that could be requested from taxpayers; and <p>➤ Compile tax package for tax review by</p> <ul style="list-style-type: none"> • Establishing review requirements • Performing review functions relevant to various tax types • Listing documentation that could be requested from taxpayer; and • Reviewing according to industry norms applicable to specific entity <p>➤ Define the business profile of a taxpayer by</p> <ul style="list-style-type: none"> • Consulting with a client to clarify the client's business environment; and • Interpreting working file of client prepared for tax purpose and identifying documents pertaining to the audit for review being conducted. 	
Learning Outcome 304.6	Analyze Tax assessment	9%
Learning Practical Tasks:	<p>➤ Prepare tax assessment information</p> <p>➤ Check compliance with tax requirements for lodgments and returns</p> <p>➤ Compare the tax return and tax calculation to the assessment</p> <p>➤ Reconcile the tax return and tax calculation to the assessment</p> <p>➤ Identify any discrepancies, including interest and penalties</p> <p>➤ Consult with taxpayer on most appropriate cause of action; and</p> <p>➤ Prepare consultation Minutes with taxpayer, reflecting decision taken by taxpayer and reasons for decision.</p>	
Learning Outcome	Formulate resolution of tax disputes and the alternative dispute resolution (ADR) process	8%

304.7		
Learning Practical Tasks:		
	<ul style="list-style-type: none"> ➤ Identify aspects of a dispute ➤ Complete the relevant form ➤ Compile motivation for ADR report with supporting documentation; ➤ Obtain second opinion ➤ Consolidate ADR motivation for submission; and ➤ Liaise with Tax Authorities. 	
Learning Outcome 304.8	Analyze appropriate solutions in dealing with tax cases for the responsible parties.	6%
Learning Practical Tasks:		
	<ul style="list-style-type: none"> ➤ Draw tax cases for the responsible parties. ➤ Read tax cases for the responsible parties. ➤ Identify key issues in tax cases. ➤ Apply appropriate techniques in dealing with tax cases. ➤ Apply consultancy skills in analyzing the solutions issued to decided tax cases. ➤ Illustrate the sequential procedures considered in dealing with tax cases. 	
Learning Outcome 304.9	Apply customs clearance procedures for importation	15%
Learning Tasks:		
	<ul style="list-style-type: none"> ➤ Identify types of goods imported ➤ Determine HS Code, customs value and its tax rate ➤ Apply the legal procedures in clearance of imports ➤ Identify supporting documents for imported goods ➤ Identify correct form for importation of goods ➤ Log-in, fill and submit the clearance form in the customs 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 	

<ul style="list-style-type: none"> ➤ Filling a copy of all customs documents for own records, with acknowledgement of receipt. ➤ Complete payment procedures for imported goods. ➤ Obtain release order and clear goods. 		
Learning Outcome 304.10	Apply customs clearance procedures for exportation	15%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Identify types of goods exported ➤ Determine HS Code, customs value and its tax rate ➤ Apply the legal procedures in clearance of exports ➤ Identify supporting documents for exported goods ➤ Identify correct form for exportation of goods ➤ Log-in, fill and submit the clearance form in the customs 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 exported goods. ➤ Obtain release order and clear goods. 	
Learning Outcome 301.11	Apply customs procedures in performing carriage coastwise clearance	15%
Learning Tasks:	<ul style="list-style-type: none"> ➤ Identify types of goods carriage coastwise ➤ Determine HS Code, customs value and its tax rate ➤ Apply the legal procedures in carriage coastwise clearance ➤ Identify supporting documents for carriage coastwise goods ➤ Identify correct form (transire) for carriage coastwise goods ➤ Log-in, fill and submit the transire in the customs 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.	
Learning Outcome 301.12	Perform verification of customs documents	5%
Learning Tasks:	<ul style="list-style-type: none"> ➤ 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 	
Learning Outcome 301.13	Compute customs duties (imports, excise and VAT) in accordance with customs law	5%
Learning Tasks:	<ul style="list-style-type: none"> ➤ 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) 	

Suggested Methods of Delivery	<ol style="list-style-type: none"> 1. Guided learner activities and research to develop underpinning knowledge. 2. Supervised activities – filling of returns. 3. Visiting TRA and ZRA 4. Visiting Tax Consultancy Firms
Recommended Learning Materials	<ol style="list-style-type: none"> 1. ZIAAT, (2025). Advanced Field Practices and Solutions Study Text. ZIAAT. Zanzibar, Tanzania. 2. ZIAAT, (2025). Procedural Manual for Advanced Field Practices and Solutions. ZIAAT. Zanzibar, Tanzania.

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