Institute of
Chartered Tax Accountants
of Zimbabwe

CTA PROGRAMME SYLLABUS

Chartered Tax Accountants (CTA) Programme

Tax Technician Diploma | Post-Graduate Diploma in Applied Taxation | CTA Final Qualifying Examination

2026 - 2030 Syllabus Framework for Regulatory Approval

Item	Details
Document Owner	Institute of Chartered Tax Accountants of Zimbabwe
Programme	Chartered Tax Accountants (CTA) Programme
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Executive Summary

This consolidated syllabus sets out the professional education, competence and assessment framework for the Institute of Chartered Tax Accountants of Zimbabwe (ICTAZ) Chartered Tax Accountants (CTA) Programme for the 2026-2030 cycle. It has been prepared as a structured regulatory submission document and is intended to demonstrate that the Institute's qualifications are organised around clear learning outcomes, progressive competence levels, robust assessment design, practical tax application, ethical formation and quality-assured examination processes.

The programme is organised as a staged professional pathway. The Tax Technician Diploma covers Part A and Part B and develops foundational and intermediate competence in accounting for tax practitioners, personal taxation, capital gains tax, statutory interpretation, customs and excise, corporate tax, VAT, cost and management accounting, legal framework, estate administration and corporate secretaryship. The Post-Graduate Diploma in Applied Taxation covers Part C and Part D and develops advanced technical and applied tax competence through revenue law, law for tax practitioners, taxation framework, tax secretaryship, management of taxation and ethics, international taxation, applied taxation, tax audit and planning, tax planning, direct taxation, indirect taxation and taxation science. The CTA Final Qualifying Examination covers Part E and assesses professional-level competence in tax advocacy, litigation, risk management, technology, automation, sustainable tax practice, dispute resolution and taxpayer behaviour.

Each course syllabus follows a common professional format consisting of a course identification table, course description, purpose, learning outcomes, competence mapping, knowledge components, topic breakdown, teaching and learning methods, constructive alignment matrix, assessment structure, final examination blueprint, cognitive-level assessment blueprint, topic assessment blueprint, question-bank tagging requirements, recommended resources, practical competencies, evidence of professional competence, and moderation and quality assurance requirements.

The assessment design embedded in the syllabus deliberately moves beyond narrow recall-based testing. It provides for a balanced mix of case-based multiple-choice questions, computational tasks, constructed responses, professional drafting, data interpretation, document review, legal interpretation, ethical scenarios, tax risk analysis and integrated advisory work. This approach supports the testing of knowledge and understanding, application, analysis, professional judgement, ethics and communication.

The syllabus also strengthens the auditability of the examination process by requiring item tagging, learning-outcome mapping, cognitive-level mapping, topic coverage controls, moderation status tracking, question rotation, item retirement, marking-guide review and quality assurance. These controls are intended to support credible examination administration, defensible candidate outcomes and continuous improvement of ICTAZ professional education.

The overall objective of the qualification pathway is to produce tax professionals who can serve in public practice, industry, government, revenue administration, academia and advisory roles with the required technical knowledge, ethical discipline, professional judgement and practical competence expected of a modern professional accountancy and tax body.

Programme Structure and Course Coding

The course coding structure below aligns the syllabus to the published ICTAZ CTA programme pathway. Course codes have been standardised across the three qualification levels and five programme parts.

Programme Level	Part	Course Code	Course Title	Programme Stage	Proficiency Level
Tax Technician Diploma	Part A	CTA1001	Accountancy for Tax Practitioners	Foundation Stage	Foundational

Programme Level	Part	Course Code	Course Title	Programme Stage	Proficiency Level
Tax Technician Diploma	Part A	CTA1002	Capital Gains Tax Practice	Foundation Stage	Foundational
Tax Technician Diploma	Part A	CTA1003	Personal Tax Practice	Foundation Stage	Foundational
Tax Technician Diploma	Part A	CTA1004	Qualitative Information Techniques	Foundation Stage	Foundational
Tax Technician Diploma	Part A	CTA1005	Statutory Interpretation	Foundation Stage	Foundational
Tax Technician Diploma	Part A	CTA1006	Customs and Excise Tax Practice	Foundation Stage	Foundational
Tax Technician Diploma	Part B	CTA2001	Corporate Secretaryship	Intermediate Stage	Intermediate
Tax Technician Diploma	Part B	CTA2002	Corporate Tax Practice	Intermediate Stage	Intermediate
Tax Technician Diploma	Part B	CTA2003	Cost and Management Accounting	Intermediate Stage	Intermediate
Tax Technician Diploma	Part B	CTA2004	Legal Framework	Intermediate Stage	Intermediate
Tax Technician Diploma	Part B	CTA2005	Estate Administration Practice	Intermediate Stage	Intermediate
Tax Technician Diploma	Part B	CTA2006	Value Added Tax Practice	Intermediate Stage	Intermediate
Post-Graduate Diploma in Applied Taxation	Part C	CTA3001	Introduction to Revenue Law	Advanced Technical Taxation Stage	Advanced
Post-Graduate Diploma in Applied Taxation	Part C	CTA3002	Law for Tax Practitioners	Advanced Technical Taxation Stage	Advanced
Post-Graduate Diploma in Applied Taxation	Part C	CTA3003	Taxation Framework	Advanced Technical Taxation Stage	Advanced
Post-Graduate Diploma in Applied Taxation	Part C	CTA3004	Tax Secretaryship	Advanced Technical Taxation Stage	Advanced
Post-Graduate Diploma in Applied Taxation	Part C	CTA3005	Management of Taxation & Ethics	Advanced Technical Taxation Stage	Advanced

Programme Level	Part	Course Code	Course Title	Programme Stage	Proficiency Level
Post-Graduate Diploma in Applied Taxation	Part C	CTA3006	International Taxation	Advanced Technical Taxation Stage	Advanced
Post-Graduate Diploma in Applied Taxation	Part D	CTA4001	Applied Taxation	Advanced Applied Tax Practice Stage	Professional / Advanced
Post-Graduate Diploma in Applied Taxation	Part D	CTA4002	Tax Audit and Planning	Advanced Applied Tax Practice Stage	Professional / Advanced
Post-Graduate Diploma in Applied Taxation	Part D	CTA4003	Tax Planning	Advanced Applied Tax Practice Stage	Professional / Advanced
Post-Graduate Diploma in Applied Taxation	Part D	CTA4004	Direct Taxation in Zimbabwe	Advanced Applied Tax Practice Stage	Professional / Advanced
Post-Graduate Diploma in Applied Taxation	Part D	CTA4005	Indirect Taxation in Zimbabwe	Advanced Applied Tax Practice Stage	Professional / Advanced
Post-Graduate Diploma in Applied Taxation	Part D	CTA4006	Taxation Science	Advanced Applied Tax Practice Stage	Professional / Advanced
CTA Final Qualifying Examination (FQE)	Part E	CTA5001	Tax Advocacy and Litigation	Final Qualifying / Professional Practice Stage	Professional / Final Qualifying
CTA Final Qualifying Examination (FQE)	Part E	CTA5002	Tax Risk Management	Final Qualifying / Professional Practice Stage	Professional / Final Qualifying
CTA Final Qualifying Examination (FQE)	Part E	CTA5003	Tax Technology and Automation	Final Qualifying / Professional Practice Stage	Professional / Final Qualifying
CTA Final Qualifying Examination (FQE)	Part E	CTA5004	Sustainable Tax Practices	Final Qualifying / Professional Practice Stage	Professional / Final Qualifying
CTA Final Qualifying	Part E	CTA5005	Tax Dispute Resolution	Final Qualifying / Professional Practice Stage	Professional / Final Qualifying

Programme Level	Part	Course Code	Course Title	Programme Stage	Proficiency Level
Examination (FQE)					
CTA Final Qualifying Examination (FQE)	Part E	CTA5006	Behavioral Taxation	Final Qualifying / Professional Practice Stage	Professional / Final Qualifying

Competence Level Framework

The ICTAZ qualification framework adopts a staged competence progression model. Candidates are expected to progress from foundational knowledge and structured application to advanced analysis, integrated professional judgement, ethical decision-making and advisory competence.

Level	Expected Candidate Capability
Foundational	Recall, explain, classify, prepare basic computations, identify legal and accounting requirements and apply standard procedures to structured tax and accounting situations.
Intermediate	Analyse transactions, interpret legislation and accounting information, apply rules to moderately complex scenarios, prepare advisory outputs, identify compliance risks and exercise basic professional judgement.
Advanced	Evaluate complex and ambiguous facts, integrate multiple areas of tax law and accounting practice, prepare technical submissions, advise clients or employers and resolve practical compliance and dispute matters.
Professional / Final Qualifying	Demonstrate integrated professional competence, strategic advisory capacity, risk management competence, ethical judgement, dispute-handling ability, communication skills and readiness for professional practice under appropriate supervision.

Academic Governance and Assessment Framework

Admissions Policy

Admission to ICTAZ programmes shall be based on transparent academic and professional entry requirements. Candidates may enter through standard academic qualifications, recognised professional qualifications, approved degree routes or maturity entry routes where permitted by Institute regulations.

All applications shall be supported by certified academic records, identification documents and any required professional evidence. Admission decisions shall be communicated formally, and applicants shall have access to an appeal process where admission is refused.

Exemption Policy

Exemptions shall be awarded on a subject-by-subject basis only where the applicant demonstrates prior learning that is equivalent in content, level, assessment rigour and learning outcomes to the relevant ICTAZ course. Exemptions shall not undermine the integrity of the qualification pathway.

Qualifications used for exemption purposes shall be from recognised institutions and shall be current. Where qualifications are older than ten years, the applicant may be required to provide continuing professional development evidence or current professional experience demonstrating currency of knowledge.

Training Providers Accreditation Policy

Accredited training providers shall be required to demonstrate institutional capacity, qualified trainers, appropriate learning infrastructure, approved materials, student support systems and compliance with ICTAZ quality assurance requirements.

Accreditation shall not create exclusive rights. Providers shall remain subject to periodic review, quality monitoring and withdrawal of accreditation where academic or professional standards are not maintained.

Trainers Accreditation Policy

Trainers delivering ICTAZ-approved content shall possess relevant academic, professional or subject-matter competence and shall be required to comply with ICTAZ academic standards, professional ethics and training-quality expectations.

Training materials and delivery shall be subject to review to ensure accuracy, relevance, learning-outcome alignment and consistency with approved syllabi.

Examination and Assessment Policy

Assessment shall be aligned to course learning outcomes, competence levels, syllabus coverage, practical application and professional judgement. Examination papers shall use appropriate combinations of objective questions, computations, constructed-response questions, case analysis, document review, professional drafting and ethical scenarios.

All examinations shall be subject to question setting controls, moderation, marking-guide review, script moderation where applicable, results approval, appeals procedures, confidentiality controls and examination-security arrangements.

Question Bank and Assessment Integrity Policy

Question banks shall be managed using item-level metadata including course code, learning outcome, topic area, cognitive level, difficulty level, question type, mark allocation, moderation status and usage status. Items shall be rotated, quarantined or retired to reduce predictability and maintain assessment integrity.

Assessment blueprints shall be used to ensure that examination sittings cover the required topic areas, cognitive levels and professional competences. No examination should be generated without evidence of blueprint compliance and moderation approval.

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Tax Technician Diploma - Part A

This section develops foundational and intermediate tax technician competence, with emphasis on practical compliance, accounting records, core tax heads, legal awareness and professional conduct.

CTA1001: Accountancy for Tax Practitioners

Course Identification Table

Item	Details
Programme	Tax Technician Diploma
Course Code	CTA1001
Course Title	Accountancy for Tax Practitioners
Programme Part	Part A
Programme Stage	Foundation Stage
Proficiency Level	Foundational
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, computation, case analysis and professional skills
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This course provides foundational accounting knowledge tailored for tax professionals. It introduces learners to double-entry bookkeeping, source documents, books of prime entry, ledger accounts, trial balances, accounting adjustments, financial statement preparation, basic financial statement interpretation, and the reconciliation of accounting profit to taxable income.

The course is designed to ensure that candidates understand the relationship between accounting records and tax compliance. It equips learners with the ability to prepare and interpret basic accounting information for tax computations, tax returns, tax working papers, compliance reviews and client advisory purposes.

The course also introduces candidates to the ethical handling of accounting information, the use of spreadsheets and accounting software in tax practice, and the identification of accounting errors that may affect tax computations.

Course Purpose

The purpose of this course is to develop the candidate's foundational competence in accounting as applied to tax practice. A tax practitioner must be able to read, prepare, analyse and reconcile accounting information before preparing tax computations or advising clients. This course therefore provides the accounting base required for later courses in income tax, VAT, capital gains tax, corporate tax, tax planning, tax risk management and tax dispute resolution.

Course Learning Outcomes

By the end of this course, candidates should be able to:

1. explain the role of accounting records in tax compliance, tax advisory services and financial reporting;
2. apply double-entry bookkeeping principles to record routine business transactions;
3. prepare books of prime entry, ledger accounts and a trial balance from source documents;
4. identify and process common accounting adjustments, including accruals, prepayments, depreciation, bad debts, inventory adjustments and provisions;
5. prepare basic financial statements for sole traders, small businesses and simple corporate entities;

6. distinguish between capital and revenue expenditure and explain the tax implications of the distinction;
7. reconcile accounting profit to taxable income by identifying disallowed expenses, exempt income, timing differences and tax-sensitive accounting entries;
8. interpret financial statements and basic accounting ratios for tax risk identification and advisory purposes;
9. identify errors, omissions, inconsistencies and unusual balances in accounting records that may affect tax computations;
10. use spreadsheets or accounting software to organise, reconcile and present accounting information for tax workpapers;
11. apply ethical principles of confidentiality, integrity, objectivity, professional competence and due care when handling client accounting records;
12. communicate basic accounting and tax-reconciliation issues clearly to clients, employers, supervisors and tax authorities.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Financial accounting and reporting	IES 2	Foundational	Candidate can record, classify and summarise routine accounting transactions and prepare basic financial statements from structured information.
Taxation interface	IES 2	Foundational	Candidate can identify tax-relevant accounting entries and prepare basic reconciliations between accounting profit and taxable income.
Management and analytical interpretation	IES 2 and IES 3	Foundational	Candidate can interpret simple financial information, identify unusual movements and explain basic implications for tax compliance.
Information and communications technology	IES 2 and IES 3	Foundational	Candidate can use spreadsheets or accounting software to prepare basic schedules, reconciliations and accounting workpapers.
Professional communication	IES 3	Foundational	Candidate can present accounting information in a clear, organised and professional manner for tax compliance purposes.
Professional values, ethics and attitudes	IES 4	Foundational	Candidate can identify confidentiality, integrity, objectivity and due-care issues arising from the handling of accounting records.
Assessment of professional competence	IES 6	Foundational	Candidate can demonstrate competence through computational tasks, case-based questions, practical assignments and written explanations.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Accounting foundations	Accounting equation, source documents, books of prime entry, journals, ledgers, debit and credit principles, chart of accounts
Double-entry bookkeeping	Recording of assets, liabilities, capital, income, expenses, purchases, sales, receipts, payments and adjustments
Trial balance and error correction	Extraction of trial balance, errors revealed and not revealed by trial balance, suspense accounts, correction journals

Knowledge Area	Detailed Knowledge Components
Accounting adjustments	Accruals, prepayments, depreciation, bad debts, provision for doubtful debts, inventory valuation and year-end adjustments
Financial statements	Statement of profit or loss, statement of financial position, basic notes and presentation of financial information
Accounting and taxation interface	Accounting profit, taxable income, disallowed expenses, exempt income, timing differences, capital allowances and tax-sensitive entries
Capital versus revenue expenditure	Classification principles, tax implications, examples and treatment in accounting and tax computations
Financial statement interpretation	Gross profit margin, net profit margin, expense trends, liquidity indicators, unusual balances and tax risk indicators
Digital accounting tools	Spreadsheet schedules, accounting software reports, data validation, audit trails, reconciliation templates and electronic records
Ethics and professional conduct	Confidentiality, accuracy, integrity, objectivity, professional competence, due care and responsible handling of client records

Topic Breakdown

Topic	Topic Title	Core Content	Learning Outcomes Covered	Practical Output / Evidence
1	Introduction to Accounting in a Tax Practice Context	Role of accounting in taxation, users of accounting information, tax practitioner's reliance on accounting records	LO1, LO12	Short written explanation on the link between accounting records and tax compliance
2	Source Documents and Books of Prime Entry	Invoices, receipts, debit notes, credit notes, cash books, sales day book, purchases day book and journals	LO2, LO3	Preparation of books of prime entry from sample documents
3	Double-Entry Principles and Ledger Maintenance	Debit and credit rules, ledger posting, balancing accounts and chart of accounts	LO2, LO3	Ledger accounts from a transaction list
4	Trial Balance Preparation and Correction of Errors	Extracting a trial balance, identifying errors, suspense accounts and correcting entries	LO3, LO9	Trial balance and error-correction exercise
5	Accounting Adjustments	Accruals, prepayments, depreciation, bad debts, inventory and provisions	LO4	Adjustment schedule and journal entries
6	Statement of Profit or Loss	Revenue, cost of sales, expenses, gross profit, net profit and presentation	LO5	Statement of profit or loss
7	Statement of Financial Position	Assets, liabilities, capital, working capital and presentation	LO5	Statement of financial position
8	Capital versus Revenue Expenditure	Classification, accounting treatment and tax implications	LO6	Scenario-based classification exercise

Topic	Topic Title	Core Content	Learning Outcomes Covered	Practical Output / Evidence
9	Reconciliation of Accounting Profit to Taxable Income	Disallowed expenses, exempt income, timing differences and tax adjustments	LO7	Tax reconciliation working paper
10	Common Accounting Errors Affecting Tax Compliance	Omissions, misclassifications, duplicate entries, unsupported expenses and unusual balances	LO8, LO9	Error-identification and tax-risk note
11	Interpretation of Financial Statements for Tax Purposes	Basic ratios, expense trends, gross profit analysis and tax risk indicators	LO8, LO12	Financial statement interpretation memo
12	Use of Spreadsheets and Accounting Software for Tax Workpapers	Spreadsheet formulas, reconciliations, data validation, audit trails and electronic records	LO10, LO11	Spreadsheet-based reconciliation task

Teaching and Learning Methods

This course shall be delivered through a combination of:

1. lecturer-led instruction on accounting principles and tax-accounting linkages;
2. worked examples and guided computational demonstrations;
3. practical ledger, trial balance and financial statement exercises;
4. case-based discussions involving tax-sensitive accounting issues;
5. spreadsheet-based practical sessions;
6. ethics mini-cases on confidentiality, integrity and accuracy of accounting records;
7. self-study using prescribed readings and practice questions;
8. formative quizzes and feedback sessions;
9. supervised preparation of accounting and tax-reconciliation workpapers.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
LO1	Role of accounting in tax practice	Lecture, discussion and examples	Short-answer question; case-based MCQ
LO2	Double-entry bookkeeping	Worked examples and ledger practice	Practical bookkeeping assignment; computational test
LO3	Books of prime entry, ledgers and trial balance	Demonstration and class exercises	Ledger and trial balance task
LO4	Accounting adjustments	Worked computational examples	Computational test; final examination
LO5	Basic financial statements	Practical preparation exercises	Constructed-response financial statement question
LO6	Capital versus revenue expenditure	Scenario discussion and case analysis	Scenario-based written question
LO7	Reconciliation of accounting profit to taxable income	Practical tax-reconciliation exercise	Integrated case study

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
LO8	Financial statement interpretation	Ratio analysis and review of sample accounts	Case-based analysis question
LO9	Error identification	Error-correction exercises	Error identification and correction task
LO10	Spreadsheet and accounting software use	Spreadsheet laboratory session	Spreadsheet practical task
LO11	Ethical handling of accounting records	Ethics mini-cases	Ethics scenario question
LO12	Communication of accounting findings	Memo-writing and class presentation	Written advisory note

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Practical Bookkeeping and Ledger Assignment	15%	Individual practical assignment	Double entry, ledgers, source documents, books of prime entry and accuracy of recording
Computational Class Test	15%	Timed computational test	Trial balance, adjustments, correction of errors and basic financial statements
Spreadsheet / Accounting Software Practical Task	10%	Practical task using spreadsheet or accounting software	Digital competence, reconciliation skills and presentation of accounting workpapers
Case-Based Tax Reconciliation Assignment	10%	Scenario-based constructed-response assignment	Accounting profit to taxable income reconciliation, identification of tax-sensitive entries and professional explanation
Final Examination	50%	Mixed-format examination comprising MCQs, computational questions, constructed-response questions and ethics/digital records mini-case	Integrated accounting knowledge, practical application, analysis, judgement and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Breadth of foundational accounting and tax-accounting knowledge
Section B	Computational questions	30	Double entry, trial balance, adjustments and financial statement preparation
Section C	Constructed-response scenario	30	Accounting profit to taxable income reconciliation, capital versus revenue expenditure and error identification
Section D	Ethics and digital records mini-case	20	Confidentiality, accuracy, spreadsheet controls, audit trails and professional conduct

Section	Question Type	Marks	Competence Area Tested
Total		**100**	

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, define, identify and explain accounting principles, records and tax-accounting concepts	25%
Application	Prepare ledgers, trial balances, adjustments, financial statements and tax-reconciliation schedules	35%
Analysis	Identify errors, interpret financial information, detect unusual balances and analyse tax-sensitive accounting issues	25%
Professional judgement and ethics	Explain appropriate treatment, identify ethical issues and communicate practical recommendations	15%
Total		**100%**

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Source documents and books of prime entry	5%	Practical assignment / MCQ
Double-entry principles and ledgers	10%	Practical assignment / computational test
Trial balance and correction of errors	10%	Computational test / final examination
Accounting adjustments	15%	Computational test / final examination
Financial statement preparation	15%	Constructed-response question
Capital versus revenue expenditure	10%	Scenario-based question
Reconciliation of accounting profit to taxable income	15%	Integrated case study
Financial statement interpretation	10%	Case-based analysis
Spreadsheets and accounting software	5%	Practical task
Ethics and professional conduct	5%	Ethics mini-case
Total	**100%**	

Question Bank and Item Tagging Requirements

All assessment items for this course shall be tagged in the question bank according to:

1. course title and course number;
2. topic area;
3. learning outcome tested;
4. IFAC IES competence area;
5. proficiency level;
6. cognitive level;
7. question type;
8. mark allocation;
9. degree of difficulty;
10. date used;

11. moderation status;
12. item retirement or quarantine status.

No examination sitting shall be generated unless the prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used questions shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

1. ICTAZ Study Manual: Accountancy for Tax Practitioners.
2. ICTAZ Tax Accounting Practice Notes and learning materials.
3. Zimbabwe Revenue Authority tax guides and practice materials.
4. Frank Wood and Alan Sangster, Business Accounting 1.
5. Weygandt, Kimmel and Kieso, Accounting Principles.
6. Horngren, Sundem, Elliott and Philbrick, Introduction to Financial Accounting.
7. Relevant Zimbabwe tax legislation and guidance notes.
8. Spreadsheet and accounting software tutorials approved by ICTAZ.
9. IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6.

Practical Competencies Developed

Upon successful completion of this course, candidates should be able to:

1. maintain basic accounting records for a tax client or employer;
2. prepare books of prime entry, ledger accounts and a trial balance;
3. process basic accounting adjustments;
4. prepare simple financial statements;
5. identify tax-sensitive accounting entries;
6. distinguish capital and revenue expenditure for accounting and tax purposes;
7. prepare a basic reconciliation between accounting profit and taxable income;
8. identify accounting errors that may affect tax computations;
9. use spreadsheets or accounting software to prepare accounting schedules and tax workpapers;
10. apply confidentiality, integrity, objectivity and due care when handling accounting information;
11. communicate accounting findings clearly in a tax practice environment.

Evidence of Professional Competence

Candidates shall demonstrate competence in this course through:

1. practical accounting assignments;
2. computational tests;
3. spreadsheet-based reconciliation tasks;
4. case-based tax reconciliation questions;
5. constructed-response examination questions;
6. ethics and professional conduct scenarios;
7. moderated final examination performance.

Moderation and Quality Assurance

The assessment of this course shall be subject to internal moderation, external moderation where required, and post-assessment review. Moderation shall confirm that:

1. assessment items are aligned to the learning outcomes;
2. all major syllabus areas are covered;
3. questions assess the required cognitive levels;
4. marking guides are clear and reliable;
5. practical and written assessments test professional competence;
6. the assessment process is fair, valid, reliable and secure.

CTA1002: Capital Gains Tax Practice

Course Identification Table

Item	Details
Programme	Tax Technician Diploma
Course Title	Capital Gains Tax Practice
Programme Part	Part A
Programme Stage	Foundation Stage
Proficiency Level	Foundational
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, computation, case analysis and professional skills
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence
Course Code	CTA1002

Course Description

This course provides learners with foundational and practical knowledge of Capital Gains Tax as applied in Zimbabwe. It covers the legal framework, chargeability, specified assets, acquisition and disposal rules, cost base determination, valuation principles, exemptions, roll-over relief, returns, payment procedures, documentation requirements and dispute-handling considerations.

The course is designed to equip candidates with the ability to identify transactions subject to Capital Gains Tax, compute chargeable gains, apply reliefs and exemptions, prepare basic Capital Gains Tax working papers, and advise clients or employers on compliance obligations in a lawful, ethical and professionally responsible manner.

The course also introduces candidates to professional judgement in distinguishing taxable and non-taxable transactions, identifying risk areas, communicating tax consequences to clients, and maintaining appropriate records to support Capital Gains Tax positions.

Course Purpose

The purpose of this course is to develop practical competence in the treatment of Capital Gains Tax transactions. Tax practitioners must be able to identify taxable disposals, compute gains accurately, interpret relevant provisions of tax legislation, prepare compliance documentation and provide basic advisory support to clients, employers and other stakeholders.

This course provides the foundation required for later studies in personal tax, corporate tax, tax planning, tax risk management, tax dispute resolution and tax advisory practice.

Course Learning Outcomes

By the end of this course, candidates should be able to:

Learning Outcome	
1.	Explain the purpose, scope and legal framework of Capital Gains Tax in Zimbabwe.
2.	Identify assets and transactions that fall within the Capital Gains Tax framework.

Learning Outcome	
3.	Distinguish between taxable disposals, exempt disposals, deemed disposals and transactions qualifying for relief.
4.	Determine acquisition cost, disposal proceeds, allowable deductions and chargeable capital gains.
5.	Apply Capital Gains Tax rates, exemptions, allowances, roll-over relief and other relevant statutory provisions.
6.	Prepare basic Capital Gains Tax computations for individuals, companies, estates and other taxpayers.
7.	Identify documentation required to support Capital Gains Tax computations and compliance submissions.
8.	Explain filing, payment and clearance procedures relating to Capital Gains Tax.
9.	Identify common compliance risks, penalties, interest exposures and dispute triggers in Capital Gains Tax matters.
10.	Apply professional judgement in advising on lawful Capital Gains Tax treatment of practical transactions.
11.	Communicate Capital Gains Tax implications clearly to clients, employers, supervisors and tax authorities.
12.	Apply ethical principles of integrity, objectivity, confidentiality, professional competence and due care in Capital Gains Tax practice.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Taxation law and practice	IES 2	Foundational	Candidate can explain the basic legal framework of Capital Gains Tax and apply it to structured and familiar transactions.
Capital Gains Tax computation	IES 2	Foundational	Candidate can calculate acquisition cost, disposal proceeds, allowable deductions and chargeable gains using provided facts.
Tax compliance	IES 2 and IES 3	Foundational	Candidate can identify filing, payment, clearance and documentation requirements for basic Capital Gains Tax transactions.
Analytical and problem-solving skills	IES 3	Foundational	Candidate can analyse simple disposal scenarios, identify tax-sensitive facts and determine appropriate tax treatment.
Professional communication	IES 3	Foundational	Candidate can prepare basic explanations, schedules and advisory notes on Capital Gains Tax implications.
Professional values, ethics and attitudes	IES 4	Foundational	Candidate can identify ethical issues involving valuation, disclosure, documentation, confidentiality and lawful tax conduct.
Assessment of professional competence	IES 6	Foundational	Candidate can demonstrate competence through computational questions, scenario-based responses, case analysis and practical tax schedules.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Capital Gains Tax framework	Purpose, scope, legal basis, chargeability, taxable persons and relationship with other tax heads
Specified assets and taxable disposals	Immovable property, marketable securities, business assets, deemed disposals and other relevant assets
Acquisition and disposal principles	Date of acquisition, date of disposal, disposal proceeds, acquisition cost and transaction documentation
Cost base and deductions	Allowable deductions, improvement costs, incidental costs, valuation evidence and excluded expenditure
Computation of gains	Gross proceeds, cost base, chargeable gain, applicable rates, withheld amounts and payable tax
Exemptions and reliefs	Exempt transactions, principal private residence issues, roll-over relief, transfers and statutory relief provisions
Valuation issues	Market value, connected-party transactions, understatements, valuation evidence and professional reliance
Filing and payment procedures	Returns, declarations, clearance requirements, payment deadlines, supporting schedules and tax authority processes
Compliance risks and disputes	Penalties, interest, understatement risks, objections, reviews, documentation gaps and audit triggers
Ethics and professional conduct	Integrity, objectivity, confidentiality, professional competence, due care, anti-avoidance awareness and truthful disclosure

Topic Breakdown

Topic	Topic Title	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Topic One	Introduction to Capital Gains Tax	Nature, purpose, scope and role of Capital Gains Tax in Zimbabwe's tax system	Explain the Capital Gains Tax framework and identify its purpose	Short explanatory note on the role of Capital Gains Tax
Topic Two	Legal Framework and Chargeability	Capital Gains Tax legislation, taxable persons, taxable events and interaction with other tax laws	Explain the legal framework and identify taxable transactions	Legal framework summary table
Topic Three	Specified Assets and Taxable Disposals	Immovable property, securities, business assets, deemed disposals and non-standard transactions	Identify assets and transactions subject to Capital Gains Tax	Asset classification exercise
Topic Four	Acquisition Cost and Disposal Proceeds	Acquisition date, disposal date, proceeds, cost base and supporting records	Determine acquisition cost and disposal proceeds	Cost base computation schedule

Topic	Topic Title	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Topic Five	Allowable Deductions and Improvement Costs	Incidental costs, improvement costs, valuation fees and excluded expenditure	Determine allowable deductions and chargeable gains	Deduction analysis schedule
Topic Six	Capital Gains Tax Computation	Calculation of taxable gains, applicable rates, withheld amounts and payable tax	Prepare basic Capital Gains Tax computations	Capital Gains Tax computation working paper
Topic Seven	Exemptions, Allowances and Reliefs	Exempt disposals, roll-over relief, statutory reliefs and qualifying conditions	Apply exemptions, allowances and reliefs	Relief eligibility analysis
Topic Eight	Capital Gains Tax on Property Transactions	Sale of immovable property, principal private residence issues, transfers and clearance procedures	Apply Capital Gains Tax to property transactions	Property disposal case analysis
Topic Nine	Capital Gains Tax on Shares and Marketable Securities	Share disposals, securities transactions, valuation and supporting documentation	Apply Capital Gains Tax to securities transactions	Share disposal computation
Topic Ten	Filing, Payment and Clearance Procedures	Returns, declarations, payment deadlines, clearance certificates and authority interactions	Explain compliance and filing procedures	Compliance process checklist
Topic Eleven	Compliance Risks, Penalties and Disputes	Common errors, penalties, interest, objections, reviews and documentation failures	Identify compliance risks and dispute triggers	Risk identification memo
Topic Twelve	Integrated Capital Gains Tax Case Study and Review	Full transaction analysis, computation, documentation, ethical issues and communication	Integrate computation, compliance, ethics and professional communication	Integrated Capital Gains Tax case solution

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain the Capital Gains Tax legal framework, computation rules and compliance procedures.
Worked computational examples	Used to demonstrate acquisition cost, disposal proceeds, allowable deductions and chargeable gain computations.
Case-based learning	Used to expose candidates to property disposals, share disposals, deemed disposals, exemptions and relief scenarios.

Method	Application in the Course
Practical tax schedule preparation	Used to develop competence in preparing Capital Gains Tax computations and supporting working papers.
Compliance process demonstrations	Used to show filing, payment, clearance and documentation procedures.
Ethics mini-cases	Used to develop awareness of valuation integrity, truthful disclosure, confidentiality and professional conduct.
Guided discussions	Used to develop professional judgement in analysing ambiguous or incomplete transaction facts.
Formative review questions	Used to reinforce topic coverage and provide feedback before summative assessment.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain the purpose, scope and legal framework of Capital Gains Tax	Capital Gains Tax framework	Lecture and guided reading	Case-based MCQs and short-answer questions
Identify assets and transactions within the Capital Gains Tax framework	Specified assets and taxable disposals	Case-based discussion	Asset classification question
Distinguish between taxable, exempt and relief-based transactions	Exemptions and reliefs	Scenario analysis	Constructed-response scenario
Determine acquisition cost, disposal proceeds and allowable deductions	Acquisition and disposal principles; cost base and deductions	Worked examples	Computational test
Apply rates, exemptions, allowances and reliefs	Computation of gains; exemptions and reliefs	Practical computation exercises	Integrated computation question
Prepare basic Capital Gains Tax computations	Computation of gains	Practical schedule preparation	Capital Gains Tax computation schedule
Identify documentation required for compliance	Filing and payment procedures	Compliance process demonstration	Documentation checklist question
Explain filing, payment and clearance procedures	Filing and payment procedures	Lecture and process mapping	Short-answer and case-based questions
Identify compliance risks, penalties and dispute triggers	Compliance risks and disputes	Risk-based case discussion	Risk identification mini-case
Apply professional judgement in practical transactions	Tax law, valuation and compliance risks	Scenario-based learning	Constructed-response question
Communicate Capital Gains Tax implications clearly	Professional communication	Written explanation exercises	Advisory note question
Apply ethical principles in Capital Gains Tax practice	Ethics and professional conduct	Ethics mini-cases	Ethics scenario question

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Practical Capital Gains Tax Computation Test	20%	Timed computational test	Acquisition cost, disposal proceeds, deductions, chargeable gain and tax payable
Scenario-Based Compliance Test	15%	Constructed-response practical scenario	Identification of taxable disposals, exemptions, reliefs, filing and documentation requirements
Ethics and Professional Judgement Test	10%	Short practical ethics and judgement scenarios	Valuation integrity, disclosure, confidentiality, objectivity and due care
Case-Based Class Test	15%	Mixed case-based questions	Asset classification, computation, compliance risks and professional communication
Final Examination	40%	Mixed-format examination comprising MCQs, computations, constructed-response questions and integrated case analysis	Integrated technical knowledge, practical computation, analysis, judgement and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Breadth of Capital Gains Tax knowledge, definitions, taxable assets, exemptions and compliance rules
Section B	Computational questions	30	Acquisition cost, disposal proceeds, deductions, chargeable gain and tax payable
Section C	Constructed-response scenario	30	Taxable disposals, reliefs, documentation, compliance risks and professional judgement
Section D	Ethics and advisory mini-case	20	Valuation ethics, disclosure, client communication, confidentiality and due care
Total		**100**	

The final examination mark shall be converted to represent 40% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, define, identify and explain Capital Gains Tax principles, taxable assets and compliance requirements	25%
Application	Compute gains, apply rates, prepare tax schedules and determine filing obligations	35%
Analysis	Analyse disposal scenarios, identify tax risks, distinguish exemptions and assess documentation gaps	25%

Cognitive Level	Description	Minimum Weighting
Professional judgement and ethics	Explain appropriate tax treatment, identify ethical concerns and communicate practical recommendations	15%
Total		**100%**

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Capital Gains Tax framework and legal basis	10%	MCQ / short-answer
Specified assets and taxable disposals	10%	Case-based MCQ / classification question
Acquisition cost and disposal proceeds	15%	Computational test / final examination
Allowable deductions and improvement costs	10%	Computational test
Computation of chargeable gains and tax payable	15%	Integrated computation
Exemptions, allowances and roll-over relief	10%	Scenario-based question
Property transactions	10%	Case analysis
Shares and marketable securities	5%	Computational or case-based question
Filing, payment and clearance procedures	5%	Compliance process question
Compliance risks, penalties and disputes	5%	Risk mini-case
Ethics and professional conduct	5%	Ethics scenario
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Capital Gains Tax Practice.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Foundational for this course.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, computation, constructed response, case analysis or ethics scenario.
Degree of difficulty	Each item must be classified as basic, standard or challenging.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.

Tagging Requirement	Description
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

No examination sitting shall be generated unless the prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Capital Gains Tax Practice
Legislative material	Capital Gains Tax Act and relevant Finance Act amendments
Administrative guidance	Zimbabwe Revenue Authority Capital Gains Tax guides, forms and public notices
Practice material	ICTAZ Capital Gains Tax computation workpapers and practice cases
Tax compliance guidance	ZIMRA e-services and clearance procedure guidance
Financial reporting support	Basic accounting and valuation materials relevant to asset disposals
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct
Supplementary resources	Relevant tax cases, practice notes, valuation guidance and comparative tax administration materials

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Identification of taxable disposals	Candidate can identify whether a transaction gives rise to Capital Gains Tax obligations.
Asset classification	Candidate can classify assets for Capital Gains Tax purposes.
Computation preparation	Candidate can calculate chargeable gains and tax payable from structured transaction data.
Relief application	Candidate can determine whether exemptions, allowances or roll-over relief may apply.
Compliance documentation	Candidate can identify documents required to support a Capital Gains Tax position.
Filing and payment awareness	Candidate can explain filing, payment and clearance procedures.
Risk identification	Candidate can identify common errors, penalties, documentation gaps and dispute triggers.
Ethical decision-making	Candidate can recognise issues involving valuation, disclosure, confidentiality and professional integrity.
Professional communication	Candidate can explain Capital Gains Tax implications clearly to clients, employers and tax authorities.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through case-based questions on the legal framework, taxable assets, exemptions and compliance rules.

Evidence Area	How Competence Is Demonstrated
Computational competence	Through preparation of Capital Gains Tax computations and tax payable calculations.
Practical application	Through transaction-based scenarios involving property, shares and other specified assets.
Analytical ability	Through identification of tax risks, documentation gaps, relief eligibility and dispute triggers.
Professional judgement	Through written explanations of appropriate tax treatment in practical cases.
Ethics and professional conduct	Through scenarios involving valuation integrity, truthful disclosure, confidentiality and due care.
Communication competence	Through preparation of concise advisory notes and compliance explanations.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed across the assessment cycle.
Syllabus coverage	Moderators shall verify that the assessment covers the prescribed topic areas and does not over-concentrate on narrow areas.
Cognitive-level coverage	Moderators shall confirm that the paper assesses knowledge, application, analysis, professional judgement and ethics.
Reliability of marking	Marking guides shall be reviewed to ensure consistency, fairness and objectivity.
Practical relevance	Assessment items shall be checked for realistic Capital Gains Tax practice scenarios.
Legal accuracy	Questions and suggested solutions shall be reviewed for consistency with current legislation and administrative practice.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined to reduce predictability and question spotting.

CTA1003: Personal Tax Practice

Course Identification Table

Item	Details
Programme	Tax Technician Diploma
Course Title	Personal Tax Practice
Programme Part	Part A
Programme Stage	Foundation Stage
Proficiency Level	Foundational
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, computation, case analysis and professional skills
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence
Course Code	CTA1003

Course Description

This course provides learners with foundational knowledge and practical competence in personal income tax as applied in Zimbabwe. It covers the taxation of individuals, employment income, business income, investment income, allowable deductions, exemptions, tax credits, PAYE administration, individual tax returns, provisional tax obligations and compliance procedures.

The course is designed to equip candidates with the ability to identify taxable income, compute individual tax liabilities, prepare basic personal tax computations, complete individual tax returns, explain PAYE obligations, identify common compliance risks and communicate personal tax issues to taxpayers, employers and tax authorities.

The course also introduces candidates to ethical and professional issues in personal tax practice, including confidentiality of taxpayer information, truthful disclosure, professional competence, avoidance of misleading advice and proper handling of taxpayer documentation.

Course Purpose

The purpose of this course is to develop foundational competence in personal tax compliance and advisory work. A tax practitioner must be able to interpret taxpayer information, compute personal tax liabilities accurately, identify exemptions and credits, understand PAYE obligations and assist individuals in complying with their tax responsibilities.

The course provides an essential foundation for later studies in corporate tax, applied taxation, tax planning, tax risk management, tax dispute resolution and professional tax advisory practice.

Course Learning Outcomes

Learning Outcome	
1.	Explain the structure, purpose and legal framework of personal income tax in Zimbabwe.
2.	Identify taxable persons, taxable income sources and personal tax compliance obligations.

Learning Outcome	
3.	Distinguish between employment income, business income, investment income, exempt income and non-taxable receipts.
4.	Compute taxable income for individuals using employment, business and investment income information.
5.	Apply allowable deductions, exemptions, rebates, tax credits and reliefs in personal tax computations.
6.	Explain PAYE obligations applicable to employers and employees.
7.	Prepare basic PAYE computations and identify employer reporting obligations.
8.	Complete basic individual tax computations and personal tax return schedules.
9.	Identify filing obligations, payment deadlines, provisional tax requirements and compliance procedures.
10.	Identify common errors, penalties, interest exposures and tax risks in personal tax matters.
11.	Apply professional judgement when dealing with taxpayer information, incomplete records and practical personal tax scenarios.
12.	Communicate personal tax implications clearly to clients, employers, supervisors and tax authorities.
13.	Apply ethical principles of integrity, objectivity, confidentiality, professional competence and due care in personal tax practice.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Personal income tax law and practice	IES 2	Foundational	Candidate can explain the basic legal framework of personal income tax and apply it to structured individual taxpayer scenarios.
Personal tax computation	IES 2	Foundational	Candidate can compute taxable income and personal tax payable using provided employment, business and investment income data.
PAYE and employment tax compliance	IES 2	Foundational	Candidate can identify PAYE obligations, compute basic employee tax deductions and explain employer compliance responsibilities.
Tax compliance and administration	IES 2 and IES 3	Foundational	Candidate can identify filing requirements, payment obligations, return submission procedures and basic compliance risks.
Analytical and problem-solving skills	IES 3	Foundational	Candidate can analyse simple taxpayer scenarios, identify tax-sensitive facts and determine appropriate tax treatment.
Professional communication	IES 3	Foundational	Candidate can prepare clear explanations, schedules and basic advisory notes on personal tax issues.
Professional values, ethics and attitudes	IES 4	Foundational	Candidate can identify ethical issues involving confidentiality, truthful disclosure, incomplete records and responsible taxpayer advice.
Assessment of professional competence	IES 6	Foundational	Candidate can demonstrate competence through computations, scenario-based questions, PAYE

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
			simulations, return-preparation tasks and written explanations.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Personal tax framework	Purpose of personal income tax, taxable persons, source principles, residence considerations and legal basis
Employment income	Salaries, wages, benefits, allowances, bonuses, fringe benefits, taxable and non-taxable employment receipts
Business income	Sole trader income, allowable business expenses, disallowed expenses, basic records and profit determination
Investment income	Interest, dividends, rentals, royalties and other passive income streams relevant to individuals
Exemptions and deductions	Exempt income, allowable deductions, credits, rebates, reliefs and qualifying conditions
PAYE administration	Employer obligations, employee tax deduction, payroll information, returns, remittance and reconciliation
Provisional tax	Circumstances requiring provisional tax, payment dates, estimates and compliance implications
Personal tax computations	Gross income, taxable income, tax payable, credits, PAYE credits, refunds and balances due
Tax returns and compliance	Individual tax returns, supporting schedules, filing deadlines, payment obligations and documentation
Compliance risks and penalties	Late submission, late payment, under-declaration, inaccurate records, penalties, interest and dispute triggers
Ethics and professional conduct	Confidentiality, integrity, objectivity, professional competence, due care and responsible taxpayer representation

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Overview of Zimbabwean Personal Tax System	Structure, purpose, taxable persons, source principles and legal framework	Explain the personal tax framework and compliance environment	Personal tax framework summary
Employment Income	Salaries, wages, allowances, benefits, bonuses and taxable employment receipts	Identify and classify employment income	Employment income classification schedule
Business Income for Individuals	Sole trader income, allowable expenses, disallowed expenses and taxable profit	Determine business income for individual taxpayers	Basic sole trader tax computation
Investment Income	Interest, dividends, rentals, royalties and other personal investment income	Identify and tax investment income appropriately	Investment income schedule

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Exemptions, Deductions and Rebates	Statutory exemptions, allowable deductions, credits, rebates and reliefs	Apply exemptions, deductions and credits	Relief and deduction analysis table
PAYE System and Employer Obligations	PAYE deduction, payroll records, employer returns, remittances and employee tax certificates	Explain PAYE obligations and employer responsibilities	PAYE compliance checklist
Employee Tax Computations	Taxable remuneration, PAYE credits, deductions and net tax payable	Prepare basic PAYE computations	PAYE computation schedule
Provisional Tax Requirements	Provisional tax obligations, estimates, payment deadlines and compliance implications	Identify provisional tax obligations	Provisional tax compliance timeline
Individual Tax Returns and Filing Systems	Return completion, filing deadlines, supporting documents and taxpayer declarations	Complete basic individual tax return schedules	Personal tax return preparation simulation
Common Errors and Compliance Risks	Under-declaration, unsupported deductions, late filing, late payment and incomplete records	Identify personal tax compliance risks	Risk identification note
Taxpayer Rights and Dispute Handling	Queries, assessments, objections, payment arrangements and basic dispute steps	Explain taxpayer rights and basic dispute-handling procedures	Taxpayer query response note
Integrated Personal Tax Practice Review	Combined employment, business, investment, PAYE, deductions, ethics and compliance issues	Integrate computation, compliance, judgement and communication	Integrated personal tax case solution

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain the legal framework, income categories, PAYE system and compliance obligations.
Worked computational examples	Used to demonstrate employment income, business income, investment income, PAYE and personal tax computations.
Case-based learning	Used to expose candidates to individual taxpayer scenarios involving multiple income sources and compliance issues.
Practical tax schedule preparation	Used to develop competence in preparing personal tax computations, PAYE schedules and return-support schedules.
Compliance process demonstrations	Used to show filing, payment, provisional tax and taxpayer communication procedures.
Ethics mini-cases	Used to develop awareness of confidentiality, truthful disclosure, incomplete records and professional responsibility.
Guided discussions	Used to develop basic professional judgement in interpreting taxpayer information and compliance risks.

Method	Application in the Course
Formative review questions	Used to reinforce topic coverage and provide structured feedback before summative assessment.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain the structure, purpose and legal framework of personal income tax	Personal tax framework	Lecture and guided reading	Case-based MCQs and short-answer questions
Identify taxable persons, income sources and compliance obligations	Personal tax framework and tax compliance	Case-based discussion	Classification and compliance question
Distinguish between income categories	Employment, business and investment income	Worked examples and scenarios	Income classification test
Compute taxable income for individuals	Personal tax computations	Computational demonstrations	Practical computation test
Apply deductions, exemptions, rebates and credits	Exemptions and deductions	Scenario analysis	Computation and short-answer question
Explain PAYE obligations	PAYE administration	Lecture and payroll examples	PAYE compliance question
Prepare PAYE computations	PAYE and employment income	Payroll computation exercise	PAYE computation test
Complete individual tax computations and return schedules	Tax returns and compliance	Practical tax schedule preparation	Personal tax return simulation
Identify filing, payment and provisional tax requirements	Provisional tax and compliance	Compliance process demonstration	Compliance timeline question
Identify errors, penalties and tax risks	Compliance risks and penalties	Risk-based case discussion	Risk identification mini-case
Apply professional judgement in taxpayer scenarios	Tax law, incomplete records and taxpayer information	Scenario-based learning	Constructed-response question
Communicate personal tax implications clearly	Professional communication	Written explanation exercises	Advisory note question
Apply ethical principles in personal tax practice	Ethics and professional conduct	Ethics mini-cases	Ethics scenario question

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Personal Tax Computation Test	20%	Timed computational test	Employment income, business income, investment income, deductions, credits and tax payable

Assessment Component	Weighting	Assessment Format	Competence Tested
PAYE and Payroll Compliance Test	15%	Practical payroll-based test	PAYE deductions, employer obligations, payroll records and remittance requirements
Individual Tax Return Simulation	15%	Practical tax return and schedule preparation exercise	Tax return completion, supporting schedules, filing obligations and taxpayer declarations
Ethics and Compliance Risk Test	10%	Short scenario-based test	Confidentiality, truthful disclosure, incomplete records, penalties and tax risk identification
Final Examination	40%	Mixed-format examination comprising MCQs, computations, constructed-response questions and integrated case analysis	Integrated technical knowledge, practical computation, analysis, judgement and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Breadth of personal tax knowledge, definitions, income categories, exemptions and compliance rules
Section B	Computational questions	30	Employment income, business income, investment income, deductions, credits and tax payable
Section C	Constructed-response scenario	30	Taxpayer facts, compliance risks, PAYE issues, provisional tax and professional judgement
Section D	Ethics and advisory mini-case	20	Confidentiality, taxpayer communication, truthful disclosure, incomplete records and due care
Total		**100**	

The final examination mark shall be converted to represent 40% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, define, identify and explain personal tax principles, income categories and compliance requirements	25%
Application	Compute personal tax liabilities, PAYE deductions, deductions, credits and return schedules	35%
Analysis	Analyse taxpayer scenarios, identify compliance risks, distinguish income categories and assess documentation gaps	25%
Professional judgement and ethics	Explain appropriate tax treatment, identify ethical concerns and communicate practical recommendations	15%

Cognitive Level	Description	Minimum Weighting
Total		**100%**

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Personal tax framework and legal basis	10%	MCQ / short-answer
Employment income	15%	Computational test / final examination
Business income for individuals	10%	Computational question
Investment income	5%	Case-based question
Exemptions, deductions, rebates and credits	10%	Computation and scenario-based question
PAYE system and employer obligations	15%	PAYE test / final examination
Provisional tax requirements	5%	Compliance question
Individual tax returns and filing systems	10%	Practical simulation / compliance question
Common errors and compliance risks	10%	Risk mini-case
Taxpayer rights and dispute handling	5%	Short-answer / scenario question
Ethics and professional conduct	5%	Ethics scenario
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Personal Tax Practice.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Foundational for this course.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, computation, constructed response, case analysis, payroll simulation or ethics scenario.
Degree of difficulty	Each item must be classified as basic, standard or challenging.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

No examination sitting shall be generated unless the prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy. This supports PAAB's requirement for assessment blueprints, syllabus tagging, cognitive-level mapping and reduced predictability of question-bank assessments.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Personal Tax Practice
Legislative material	Income Tax Act and relevant Finance Act amendments
Administrative guidance	Zimbabwe Revenue Authority personal income tax guides, PAYE guides, forms and public notices
Practice material	ICTAZ personal tax computation workpapers and practice cases
Tax compliance guidance	ZIMRA e-services guidance, PAYE filing guidance and individual return submission procedures
Payroll support	Payroll tax tables, PAYE calculation guidance and employer compliance materials
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct
Supplementary resources	Relevant tax cases, practice notes, taxpayer rights guidance and comparative tax administration materials

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Income classification	Candidate can classify employment, business, investment, exempt and non-taxable receipts.
Personal tax computation	Candidate can compute taxable income and personal tax payable from structured taxpayer information.
PAYE computation	Candidate can calculate basic PAYE deductions and identify employer obligations.
Deduction and credit application	Candidate can apply allowable deductions, rebates, credits and reliefs.
Return preparation	Candidate can prepare basic personal tax return schedules and supporting computations.
Provisional tax awareness	Candidate can identify when provisional tax obligations may arise.
Compliance risk identification	Candidate can identify late filing, late payment, under-declaration and documentation risks.
Ethical decision-making	Candidate can recognise confidentiality, truthful disclosure, incomplete records and professional integrity issues.
Professional communication	Candidate can explain personal tax implications clearly to taxpayers, employers and tax authorities.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through case-based questions on income categories, deductions, credits, PAYE and compliance rules.
Computational competence	Through preparation of personal tax computations, PAYE calculations and tax payable schedules.

Evidence Area	How Competence Is Demonstrated
Practical application	Through simulated individual tax return preparation and taxpayer compliance scenarios.
Analytical ability	Through identification of tax risks, documentation gaps, incorrect classifications and compliance failures.
Professional judgement	Through written explanations of appropriate treatment in taxpayer scenarios.
Ethics and professional conduct	Through scenarios involving confidentiality, truthful disclosure, incomplete records and due care.
Communication competence	Through preparation of concise taxpayer explanations and compliance notes.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed across the assessment cycle.
Syllabus coverage	Moderators shall verify that the assessment covers the prescribed topic areas and does not over-concentrate on narrow areas.
Cognitive-level coverage	Moderators shall confirm that the paper assesses knowledge, application, analysis, professional judgement and ethics.
Reliability of marking	Marking guides shall be reviewed to ensure consistency, fairness and objectivity.
Practical relevance	Assessment items shall be checked for realistic personal tax, PAYE and taxpayer compliance scenarios.
Legal accuracy	Questions and suggested solutions shall be reviewed for consistency with current legislation and administrative practice.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined to reduce predictability and question spotting.

CTA1004: Qualitative Information Techniques

Course Identification Table

Item	Details
Programme	Tax Technician Diploma
Course Title	Qualitative Information Techniques
Programme Part	Part A
Programme Stage	Foundation Stage
Proficiency Level	Foundational
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, statistical analysis, spreadsheet work, digital records review and professional skills
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence
Course Code	CTA1004

Course Description

This course provides learners with foundational statistical, analytical and information technology skills required in modern tax practice. It introduces candidates to descriptive statistics, sampling, probability, data analysis, regression, hypothesis testing, spreadsheet modelling, database management, digital taxpayer records, e-tax filing systems, data security and ethical use of information.

The course is designed to ensure that candidates can collect, organise, analyse and interpret tax-related data for compliance, audit, tax planning, risk identification and advisory purposes. It also develops the candidate's ability to use spreadsheets, databases and electronic tax systems to prepare basic tax workpapers, analyse taxpayer information, detect anomalies and support professional decisions.

The course further introduces candidates to data ethics, confidentiality, integrity, accuracy, digital audit trails and responsible use of taxpayer information in line with professional conduct expectations.

Course Purpose

The purpose of this course is to develop foundational competence in the use of statistical and digital information techniques in tax practice. Tax practitioners increasingly rely on data, digital systems, spreadsheets, taxpayer databases and online filing platforms when preparing tax computations, reviewing compliance risks and advising clients or employers.

This course equips candidates with practical analytical and digital skills that support tax compliance, audit readiness, tax risk management, tax planning and professional communication.

Course Learning Outcomes

Learning Outcome
1. Explain the role of statistics, data analysis and information technology in tax practice.
2. Apply basic descriptive statistics, including mean, median, mode, variance, standard deviation and percentages, to tax-related data.
3. Use sampling techniques to select taxpayer records, transactions or documents for review.

Learning Outcome
4. Apply basic probability concepts to tax risk, audit selection and compliance analysis scenarios.
5. Interpret correlation and regression results in simple tax planning, revenue analysis and compliance contexts.
6. Apply hypothesis testing principles to basic tax audit and compliance review scenarios.
7. Use spreadsheets to organise tax records, perform computations, prepare reconciliations and build simple tax models.
8. Prepare basic spreadsheet-based tax calculators and analytical schedules.
9. Explain the use of databases in taxpayer information management and tax compliance administration.
10. Explain the purpose and basic operation of e-tax filing systems and digital taxpayer platforms.
11. Identify data security, confidentiality, accuracy, audit trail and legal compliance issues in the use of tax information systems.
12. Interpret statistical and digital outputs to support tax compliance, audit, planning and advisory decisions.
13. Communicate findings from tax data analysis clearly to clients, employers, supervisors and tax authorities.
14. Apply ethical principles of integrity, objectivity, confidentiality, professional competence and due care when using taxpayer data and digital systems.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Quantitative and qualitative information analysis	IES 2	Foundational	Candidate can organise, summarise and interpret basic tax-related data using simple statistical and analytical techniques.
Information and communications technology	IES 2 and IES 3	Foundational	Candidate can use spreadsheets, databases and e-tax systems to prepare basic tax schedules, reconciliations and compliance records.
Sampling and audit support	IES 2 and IES 3	Foundational	Candidate can apply basic sampling principles to select taxpayer records or transactions for review.
Analytical and problem-solving skills	IES 3	Foundational	Candidate can identify trends, anomalies, relationships and risk indicators from structured tax data.
Professional communication	IES 3	Foundational	Candidate can present statistical and digital analysis results in a clear, organised and professionally useful format.
Professional values, ethics and attitudes	IES 4	Foundational	Candidate can identify ethical and legal issues involving confidentiality, data integrity, privacy, security and responsible system use.
Assessment of professional competence	IES 6	Foundational	Candidate can demonstrate competence through statistical computations, spreadsheet tasks, data interpretation exercises, digital records review and ethics scenarios.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Statistics in tax practice	Role of statistics in compliance, audits, tax planning, revenue analysis, risk identification and reporting
Descriptive statistics	Mean, median, mode, range, variance, standard deviation, percentages, frequency tables and basic charts
Sampling techniques	Random sampling, systematic sampling, stratified sampling, judgemental sampling, sample size and sampling risk
Probability and distributions	Basic probability, expected outcomes, risk indicators, distribution patterns and tax compliance applications
Correlation and regression	Relationship between variables, trend analysis, regression outputs, limitations and interpretation in tax contexts
Hypothesis testing	Null hypothesis, alternative hypothesis, significance, testing logic and application to audit and compliance review
Spreadsheet competence	Formulas, functions, formatting, validation, sorting, filtering, pivot tables, reconciliations and tax workpapers
Tax modelling	Simple tax calculators, scenario models, sensitivity analysis, basic forecasting and review of formulas
Database management	Taxpayer records, data fields, data quality, record organisation, retrieval, protection and audit trails
E-tax systems	Online filing, taxpayer accounts, electronic submissions, digital receipts, system records and compliance status tracking
Data security and ethics	Confidentiality, data protection, access controls, integrity, backups, audit trails, cyber risks and responsible use of digital tools
Professional communication	Presentation of data findings, schedules, dashboards, exception reports and tax advisory summaries

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Statistics and IT in Tax Practice	Role of statistics, data analysis and digital systems in tax compliance, audit and advisory work	Explain the role of statistics and IT in tax practice	Summary of how data supports tax practice
Descriptive Statistics	Mean, median, mode, range, variance, standard deviation, percentages and frequency tables	Apply basic descriptive statistics to tax data	Descriptive statistics schedule
Sampling Techniques and Taxpayer Surveys	Random, systematic, stratified and judgemental sampling; sampling risk and taxpayer record selection	Use sampling techniques for tax review	Sampling plan for taxpayer records
Probability and Distribution in Tax Scenarios	Basic probability, risk indicators, expected outcomes and distribution patterns	Apply probability concepts to tax risk scenarios	Probability and risk analysis exercise
Correlation and Regression Analysis in Tax Planning	Relationships between tax variables, trend analysis, regression outputs and limitations	Interpret correlation and regression results	Regression interpretation note

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Hypothesis Testing for Audit and Compliance	Null and alternative hypotheses, significance and application to compliance review	Apply hypothesis testing principles	Compliance testing scenario
Introduction to Spreadsheets for Tax Analysis	Formulas, functions, formatting, sorting, filtering and basic spreadsheet controls	Use spreadsheets to organise tax data	Spreadsheet tax schedule
Building Tax Models and Calculators in Excel	Tax calculators, reconciliations, basic models, formula review and sensitivity analysis	Prepare spreadsheet tax calculators	Basic tax calculator model
Database Management for Taxpayer Information	Taxpayer records, data fields, data quality, retrieval, security and audit trails	Explain database use in taxpayer management	Taxpayer database structure outline
Introduction to E-Tax Filing Systems	Online filing, digital taxpayer accounts, submissions, receipts and compliance tracking	Explain e-tax systems and digital filing	E-tax process checklist
Data Security, Ethics and Legal Framework for IT Use	Confidentiality, access controls, data integrity, privacy, backups, cyber risks and legal obligations	Identify data security and ethical issues	Data security and ethics risk note
Case Study: Using IT and Statistics to Support Tax Decisions	Integrated use of statistics, spreadsheets, databases, e-tax records, ethics and professional communication	Interpret outputs and communicate findings	Integrated data analysis case solution

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain statistical concepts, information systems, digital tax records and ethical responsibilities.
Worked statistical examples	Used to demonstrate descriptive statistics, probability, sampling, regression and hypothesis testing.
Spreadsheet practical sessions	Used to develop competence in formulas, sorting, filtering, reconciliations, tax calculators and data presentation.
Data interpretation workshops	Used to expose candidates to tax datasets, trends, anomalies and compliance-risk indicators.
Digital tax system demonstrations	Used to explain e-tax filing systems, electronic submissions, digital receipts and taxpayer account records.
Case-based learning	Used to connect data analysis, tax compliance, audit support and tax advisory decision-making.
Ethics mini-cases	Used to develop awareness of confidentiality, data security, privacy, accuracy and responsible digital conduct.
Formative review questions	Used to reinforce topic coverage and provide structured feedback before summative assessment.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain the role of statistics and IT in tax practice	Statistics in tax practice	Lecture and guided discussion	Case-based MCQs and short-answer questions
Apply descriptive statistics	Descriptive statistics	Worked examples	Statistical computation test
Use sampling techniques	Sampling techniques	Sampling demonstrations and practical examples	Sampling scenario question
Apply probability concepts	Probability and distributions	Worked examples and risk scenarios	Probability application question
Interpret correlation and regression results	Correlation and regression	Data interpretation workshop	Regression interpretation test
Apply hypothesis testing principles	Hypothesis testing	Compliance testing scenarios	Constructed-response audit-support question
Use spreadsheets for tax records and computations	Spreadsheet competence	Spreadsheet practical session	Spreadsheet practical test
Prepare tax calculators and analytical schedules	Tax modelling	Tax model demonstration	Tax calculator practical test
Explain database use in taxpayer management	Database management	Database structure demonstration	Database records question
Explain e-tax filing systems	E-tax systems	Digital systems demonstration	E-tax process question
Identify data security and ethical issues	Data security and ethics	Ethics mini-cases	Ethics and data security scenario
Interpret statistical and digital outputs	Professional data analysis	Integrated case-based learning	Data interpretation case
Communicate findings clearly	Professional communication	Report-writing and schedule presentation	Advisory summary question
Apply ethical principles in use of taxpayer data	Professional values and ethics	Ethics mini-cases	Ethics scenario question

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Statistical Techniques Test	20%	Timed computation and interpretation test	Descriptive statistics, sampling, probability, regression and hypothesis testing
Spreadsheet and Tax Modelling Practical Test	25%	Practical spreadsheet-based test	Spreadsheet formulas, tax schedules, reconciliations, calculators and data presentation
Digital Records and E-Tax Systems Test	15%	Scenario-based practical test	Taxpayer databases, e-tax filing systems, digital records, audit trails and compliance tracking

Assessment Component	Weighting	Assessment Format	Competence Tested
Data Security and Ethics Test	10%	Short scenario-based test	Confidentiality, data integrity, privacy, access controls, cyber risk and professional conduct
Final Examination	30%	Mixed-format examination comprising MCQs, computations, data interpretation, constructed-response questions and ethics mini-case	Integrated statistical knowledge, digital competence, practical application, analysis, judgement and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Statistical concepts, IT concepts, e-tax systems, data ethics and digital records principles
Section B	Statistical computation and interpretation	30	Descriptive statistics, probability, sampling, regression and hypothesis testing
Section C	Spreadsheet and data analysis scenario	30	Tax schedules, reconciliations, data interpretation, anomalies and tax decision support
Section D	Digital systems, ethics and advisory mini-case	20	E-tax systems, taxpayer records, data security, confidentiality, audit trails and professional communication
Total		**100**	

The final examination mark shall be converted to represent 30% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive-Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain statistical concepts, digital tools, databases and e-tax systems	25%
Application	Perform statistical calculations, prepare spreadsheet schedules and use digital tools for tax workpapers	35%
Analysis	Interpret data outputs, identify trends, detect anomalies and assess compliance-risk indicators	25%
Professional judgement and ethics	Identify data integrity, confidentiality, privacy, cyber risk and responsible-use issues	15%
Total		**100%**

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Statistics and IT in tax practice	5%	MCQ / short-answer
Descriptive statistics	10%	Computation test
Sampling techniques	10%	Scenario-based question
Probability and distributions	10%	Computation / application question

Topic Area	Minimum Coverage in Assessment	Assessment Method
Correlation and regression	10%	Data interpretation question
Hypothesis testing	10%	Constructed-response compliance question
Spreadsheets for tax analysis	15%	Spreadsheet practical test
Tax models and calculators	10%	Practical tax modelling test
Database management for taxpayer information	5%	Digital records question
E-tax filing systems	5%	Compliance process question
Data security, ethics and legal framework	5%	Ethics scenario
Integrated data analysis case	5%	Case-based analysis
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Qualitative Information Techniques.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Foundational for this course.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, computation, spreadsheet practical, data interpretation, digital records review, constructed response, case analysis or ethics scenario.
Degree of difficulty	Each item must be classified as basic, standard or challenging.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

No examination sitting shall be generated unless the prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Qualitative Information Techniques
Spreadsheet resources	Microsoft Excel, Google Sheets and approved spreadsheet training guides
Tax administration resources	Zimbabwe Revenue Authority e-services user guides and taxpayer online filing materials
Statistical support	Introductory statistics learning materials and applied data analysis resources
Data ethics resources	Data ethics, confidentiality and privacy guidance relevant to tax practice
Digital systems support	Basic database management and digital records management materials

Resource Type	Recommended Resource
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct
Supplementary resources	Open-source spreadsheet tutorials, database tutorials, e-governance materials and tax data analysis case studies

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Statistical computation	Candidate can compute and interpret basic descriptive statistics for tax-related data.
Sampling application	Candidate can select taxpayer records or transactions using basic sampling principles.
Probability and risk analysis	Candidate can apply basic probability concepts to compliance and audit-risk scenarios.
Regression interpretation	Candidate can interpret simple correlation and regression outputs in tax planning or compliance contexts.
Spreadsheet competence	Candidate can use spreadsheets to prepare tax schedules, reconciliations and simple calculators.
Tax modelling	Candidate can prepare basic tax models and review formulas for reasonableness.
Database awareness	Candidate can explain how taxpayer information should be structured, stored, retrieved and protected.
E-tax systems awareness	Candidate can explain the basic use of online filing systems and digital taxpayer records.
Data interpretation	Candidate can identify trends, anomalies and risk indicators from structured tax data.
Data security awareness	Candidate can recognise confidentiality, access control, data integrity and privacy risks.
Ethical decision-making	Candidate can apply professional ethics when handling taxpayer data and digital systems.
Professional communication	Candidate can present data findings clearly through schedules, summaries and advisory notes.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through questions on statistics, sampling, probability, spreadsheets, databases and e-tax systems.
Computational competence	Through descriptive statistics, probability, regression interpretation and hypothesis testing tasks.
Digital competence	Through spreadsheet practical tests, tax calculators and digital records review.
Practical application	Through tax datasets, compliance scenarios, e-tax processes and taxpayer record examples.
Analytical ability	Through interpretation of data outputs, anomaly identification and tax-risk analysis.
Professional judgement	Through reasoned conclusions drawn from statistical and digital information.

Evidence Area	How Competence Is Demonstrated
Ethics and professional conduct	Through scenarios involving confidentiality, data integrity, system access, privacy and due care.
Communication competence	Through preparation of concise analytical schedules, data summaries and advisory explanations.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed across the assessment cycle.
Syllabus coverage	Moderators shall verify that the assessment covers the prescribed topic areas and does not over-concentrate on narrow areas.
Cognitive-level coverage	Moderators shall confirm that the paper assesses knowledge, application, analysis, professional judgement and ethics.
Reliability of marking	Marking guides shall be reviewed to ensure consistency, fairness and objectivity, especially for spreadsheet, computation and data interpretation items.
Practical relevance	Assessment items shall be checked for realistic tax data, spreadsheet, e-tax, digital records and compliance scenarios.
Technical accuracy	Questions and suggested solutions shall be reviewed for accuracy of statistical computations, spreadsheet logic and tax data interpretation.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined to reduce predictability and question spotting.

CTA1005: Statutory Interpretation

Course Identification Table

Item	Details
Programme	Tax Technician Diploma
Course Title	Statutory Interpretation
Programme Part	Part A
Programme Stage	Foundation Stage
Proficiency Level	Foundational
Course Type	Core / Compulsory
Duration	10 Topics
Contact Hours	30 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, case analysis, interpretation exercises and professional skills
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence
Course Code	CTA1005

Course Description

This course equips learners with the principles, methods and practical skills required to interpret statutes and legislative instruments in Zimbabwe, with particular emphasis on tax legislation and regulatory instruments affecting tax practice.

The course covers the role of the judiciary, sources of law, the legislative process, intrinsic and extrinsic aids to interpretation, literal, golden, mischief and purposive approaches, constitutional interpretation, interpretation of tax statutes, and the application of case law to practical taxpayer scenarios.

The course is designed to ensure that candidates can read and interpret statutory provisions, resolve ambiguity, apply legislation to practical facts, identify relevant interpretive principles, and communicate legal reasoning in a clear and professionally responsible manner.

Course Purpose

The purpose of this course is to develop the candidate's ability to understand, interpret and apply legislation in a tax practice environment. Tax practitioners regularly rely on statutes, regulations, public notices, practice notes, case law and administrative guidance. This course therefore provides the interpretive foundation required for accurate tax compliance, lawful advisory work, dispute handling and professional judgement.

The course also prepares candidates to recognise that tax advice must be grounded in the correct interpretation of the law, supported by evidence, properly reasoned and communicated with integrity, objectivity and due care.

Course Learning Outcomes

Learning Outcome
1. Explain the nature, purpose and importance of statutory interpretation in Zimbabwean law and tax practice.
2. Identify the main sources of law and legislative instruments relevant to tax practitioners.

Learning Outcome
3. Explain the role of the judiciary, legislature, executive authorities and tax administration bodies in the interpretation and application of law.
4. Distinguish between literal, golden, mischief, purposive and contextual approaches to statutory interpretation.
5. Apply intrinsic aids to interpretation, including headings, preambles, definitions, schedules, punctuation and internal structure of legislation.
6. Apply extrinsic aids to interpretation, including case law, Hansard, explanatory memoranda, law commission reports, dictionaries and administrative guidance where appropriate.
7. Interpret tax statutes and related legislative instruments using legally acceptable interpretive methods.
8. Analyse ambiguous statutory provisions and apply interpretive reasoning to resolve practical tax issues.
9. Apply constitutional principles, fairness, legality, taxpayer rights and administrative justice considerations to statutory interpretation.
10. Use case law to support legal reasoning in tax compliance, advisory and dispute-related matters.
11. Prepare concise interpretive opinions, notes and explanations for clients, employers, supervisors and tax authorities.
12. Apply ethical principles of integrity, objectivity, professional competence and due care when interpreting and communicating legal provisions.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Legal and regulatory knowledge	IES 2	Intermediate	Candidate can identify relevant legal sources, explain statutory provisions and apply them to structured tax practice scenarios.
Statutory interpretation	IES 2 and IES 3	Intermediate	Candidate can apply recognised interpretive approaches to resolve ambiguity and determine the meaning of legislative provisions.
Analytical reasoning	IES 3	Intermediate	Candidate can analyse statutory language, compare interpretive alternatives and justify a reasoned conclusion.
Case law application	IES 2 and IES 3	Intermediate	Candidate can use relevant judicial decisions to support interpretation and application of tax legislation.
Professional communication	IES 3	Intermediate	Candidate can prepare clear interpretive notes, legal explanations and advisory summaries suitable for tax practice.
Professional values, ethics and attitudes	IES 4	Intermediate	Candidate can recognise ethical risks in selective interpretation, misleading advice, unsupported legal positions and failure to exercise due care.
Assessment of professional competence	IES 6	Intermediate	Candidate can demonstrate competence through case-based interpretation, constructed-response analysis, short legal opinions and statutory application exercises.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Legal framework	Sources of law, hierarchy of laws, Constitution, Acts of Parliament, statutory instruments, regulations, public notices and administrative guidance
Legislative process	How laws are made, amendment of legislation, commencement dates, repeal, savings provisions and transitional arrangements
Role of institutions	Judiciary, legislature, executive, tax authorities, tribunals and administrative bodies
Interpretation principles	Literal rule, golden rule, mischief rule, purposive approach, contextual interpretation and modern approaches to legislative meaning
Intrinsic aids	Long title, short title, preamble, headings, marginal notes, definitions, schedules, provisos, punctuation and statutory structure
Extrinsic aids	Case law, Hansard, explanatory memoranda, law commission reports, dictionaries, international materials and administrative guidance
Tax-specific interpretation	Strict interpretation of taxing provisions, interpretation of exemptions, charging provisions, deductions, penalties, anti-avoidance and administrative powers
Constitutional and administrative justice	Legality, fairness, reasonableness, taxpayer rights, right to be heard, access to justice and lawful administrative conduct
Case law analysis	Ratio decidendi, obiter dicta, precedent, persuasive authority, distinguishing cases and applying judgments to tax facts
Ethics and professional conduct	Integrity in interpretation, avoidance of misleading legal positions, documentation of reasoning, objectivity and due care

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Statutory Interpretation	Meaning, purpose and importance of interpretation in law and tax practice	Explain the purpose and importance of statutory interpretation	Short explanation of the role of interpretation in tax practice
Sources of Law and Hierarchy of Norms	Constitution, Acts, statutory instruments, regulations, public notices and administrative materials	Identify legal sources relevant to tax practitioners	Legal source hierarchy table
Legislative Process and Commencement of Laws	Law-making process, amendments, commencement, repeal and transitional provisions	Explain how legislation is created and becomes enforceable	Legislative process summary
Literal, Golden and Mischief Approaches	Traditional interpretation rules and their practical application	Distinguish and apply traditional interpretive approaches	Interpretation comparison exercise
Purposive and Contextual Interpretation	Modern interpretive approaches, legislative purpose and context	Apply purposive and contextual reasoning	Statutory interpretation case analysis
Intrinsic Aids to Interpretation	Preambles, headings, definitions, schedules,	Apply intrinsic aids to resolve statutory meaning	Interpretation of selected statutory extracts

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
	provisos and statutory structure		
Extrinsic Aids to Interpretation	Case law, Hansard, memoranda, dictionaries and administrative guidance	Apply extrinsic aids where appropriate	Extrinsic-aid evaluation note
Interpretation of Tax Statutes	Charging provisions, exemptions, deductions, penalties, anti-avoidance and administrative powers	Interpret tax statutes and related provisions	Tax statute interpretation exercise
Constitutional Principles, Taxpayer Rights and Administrative Justice	Legality, fairness, reasonableness, taxpayer rights and lawful administrative action	Apply constitutional and administrative justice principles	Taxpayer rights case response
Case Law Analysis and Practical Workshop	Precedent, ratio, distinguishing cases and applying judgments to tax scenarios	Use case law to support legal reasoning and prepare interpretive explanations	Concise interpretive opinion

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain legal sources, interpretation rules, statutory structure and tax-specific interpretive issues.
Guided reading of legislation	Used to develop competence in reading statutory provisions, definitions, schedules and related instruments.
Case law analysis	Used to expose candidates to judicial reasoning, precedent, ratio decidendi and application of cases to tax matters.
Statutory extract exercises	Used to develop practical competence in interpreting selected provisions from tax legislation and related laws.
Scenario-based learning	Used to help candidates apply interpretive methods to practical taxpayer and compliance situations.
Group discussion	Used to compare competing interpretations and develop reasoned argumentation.
Ethics mini-cases	Used to address selective interpretation, misleading advice and failure to exercise due care.
Formative review questions	Used to reinforce interpretation principles and provide feedback before summative assessment.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain the nature, purpose and importance of statutory interpretation	Interpretation principles	Lecture and guided discussion	Case-based MCQs and short-answer questions
Identify sources of law and legislative instruments	Legal framework	Guided reading and source analysis	Legal source classification question

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain the role of legal and tax institutions	Role of institutions	Lecture and institutional mapping	Short-answer question
Distinguish interpretive approaches	Interpretation principles	Worked examples and comparative analysis	Constructed-response comparison question
Apply intrinsic aids to interpretation	Intrinsic aids	Statutory extract exercises	Practical interpretation question
Apply extrinsic aids to interpretation	Extrinsic aids	Case law and document review	Scenario-based question
Interpret tax statutes and legislative instruments	Tax-specific interpretation	Guided reading of tax provisions	Tax statute interpretation exercise
Analyse ambiguous statutory provisions	Analytical reasoning	Scenario-based learning	Constructed-response legal analysis
Apply constitutional principles and taxpayer rights	Constitutional and administrative justice	Case discussion	Taxpayer rights scenario
Use case law to support legal reasoning	Case law analysis	Judgment reading and class discussion	Case application question
Prepare concise interpretive opinions	Professional communication	Legal writing practice	Short interpretive opinion
Apply ethical principles in statutory interpretation	Ethics and professional conduct	Ethics mini-cases	Ethics scenario question

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Statutory Interpretation Test	20%	Timed short-answer and constructed-response test	Interpretation rules, legal sources, intrinsic aids and extrinsic aids
Tax Statute Application Test	20%	Practical statutory extract and tax scenario test	Application of legislation to taxpayer facts, ambiguity resolution and legal reasoning
Case Law and Taxpayer Rights Test	15%	Case-based constructed-response test	Use of precedent, taxpayer rights, administrative justice and practical legal analysis
Ethics and Professional Judgement Test	10%	Short ethics and judgement scenarios	Integrity, objectivity, due care, misleading interpretation and documentation of reasoning
Final Examination	35%	Mixed-format examination comprising case-based MCQs, statutory extract analysis, constructed-response questions and interpretive opinion	Integrated legal knowledge, interpretation, analysis, judgement and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Legal sources, interpretation rules, statutory structure and tax law principles
Section B	Statutory extract interpretation	30	Intrinsic aids, extrinsic aids, ambiguity resolution and application of statutory provisions
Section C	Constructed-response tax scenario	30	Interpretation of tax provisions, taxpayer rights, legal reasoning and professional judgement
Section D	Ethics and interpretive opinion mini-case	20	Ethical interpretation, due care, communication and preparation of concise interpretive advice
Total		**100**	

The final examination mark shall be converted to represent 35% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain sources of law, interpretation principles and statutory structure	25%
Application	Apply interpretive rules, intrinsic aids, extrinsic aids and tax provisions to structured scenarios	30%
Analysis	Analyse ambiguity, compare interpretive alternatives, use case law and justify reasoned conclusions	30%
Professional judgement and ethics	Identify ethical risks, evaluate legal positions and communicate responsible interpretive advice	15%
Total		**100%**

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Nature and purpose of statutory interpretation	5%	MCQ / short-answer
Sources of law and hierarchy of norms	10%	Classification question / short-answer
Legislative process and commencement of laws	5%	Short-answer / scenario question
Literal, golden and mischief approaches	10%	Constructed-response question
Purposive and contextual interpretation	10%	Scenario-based question
Intrinsic aids to interpretation	10%	Statutory extract analysis
Extrinsic aids to interpretation	10%	Case-based question
Interpretation of tax statutes	20%	Practical statutory interpretation exercise
Constitutional principles and taxpayer rights	10%	Taxpayer rights scenario
Case law analysis and professional legal reasoning	5%	Case application question
Ethics and professional conduct	5%	Ethics scenario
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Statutory Interpretation.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Intermediate for this course.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, short answer, statutory extract analysis, constructed response, case analysis or ethics scenario.
Degree of difficulty	Each item must be classified as basic, standard or challenging.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

No examination sitting shall be generated unless the prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Statutory Interpretation
Legislative material	Constitution of Zimbabwe, Income Tax Act, Capital Gains Tax Act, Value Added Tax Act and relevant Finance Act amendments
Interpretation texts	Gubbay, *Principles of Statutory Interpretation in Zimbabwe*
Interpretation texts	Steyn, *The Interpretation of Statutes*
Interpretation texts	Du Plessis, *Re-Interpretation of Statutes*
Case law	Zimbabwean tax, constitutional, administrative law and statutory interpretation cases
Administrative materials	ZIMRA public notices, practice notes, forms, guidance notes and official communications
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct
Supplementary resources	Law reports, legal dictionaries, Hansard, law reform materials and comparative interpretation resources

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Legal source identification	Candidate can identify relevant statutes, regulations, notices, cases and administrative materials.

Practical Competency	Expected Candidate Capability
Interpretation of statutory text	Candidate can interpret selected legislative provisions using accepted interpretive methods.
Application of intrinsic aids	Candidate can use definitions, headings, schedules and statutory structure to interpret legislation.
Application of extrinsic aids	Candidate can use case law, dictionaries and other permitted materials where appropriate.
Tax statute application	Candidate can apply tax legislation to structured taxpayer scenarios.
Ambiguity resolution	Candidate can identify ambiguity and provide reasoned interpretive conclusions.
Case law reasoning	Candidate can identify the relevance of judicial decisions and apply them to practical facts.
Taxpayer rights awareness	Candidate can recognise fairness, legality and administrative justice issues in tax administration.
Ethical interpretation	Candidate can avoid misleading, selective or unsupported interpretations of law.
Professional communication	Candidate can prepare concise interpretive explanations suitable for tax practice.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through questions on legal sources, interpretation principles, statutory structure and tax law provisions.
Practical application	Through statutory extract interpretation and application of legislation to taxpayer scenarios.
Analytical ability	Through comparison of interpretive approaches and resolution of ambiguous provisions.
Case law competence	Through application of judicial reasoning to tax and compliance issues.
Professional judgement	Through reasoned conclusions on competing statutory interpretations.
Ethics and professional conduct	Through scenarios involving misleading advice, selective interpretation and failure to exercise due care.
Communication competence	Through preparation of concise interpretive notes, opinions and advisory explanations.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed across the assessment cycle.
Syllabus coverage	Moderators shall verify that the assessment covers the prescribed topic areas and does not over-concentrate on narrow areas.
Cognitive-level coverage	Moderators shall confirm that the paper assesses knowledge, application, analysis, professional judgement and ethics.
Reliability of marking	Marking guides shall be reviewed to ensure consistency, fairness and objectivity, especially for constructed-response legal analysis.

Quality Assurance Area	Moderation Requirement
Practical relevance	Assessment items shall be checked for realistic statutory interpretation, tax compliance and taxpayer rights scenarios.
Legal accuracy	Questions and suggested solutions shall be reviewed for consistency with current legislation, case law and accepted interpretive principles.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined to reduce predictability and question spotting.

CTA1006: Customs and Excise Tax Practice

Course Identification Table

Item	Details
Programme	Tax Technician Diploma
Course Title	Customs and Excise Tax Practice
Programme Part	Part A
Programme Stage	Foundation Stage
Proficiency Level	Foundational
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, computation, documentation review, case analysis and professional skills
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence
Course Code	CTA1006

Course Description

This course equips learners with foundational knowledge and practical competence in customs and excise taxation as applied in Zimbabwe. It covers the legal framework governing imports, exports, excisable goods, tariff classification, customs valuation, rules of origin, import and export procedures, bonded warehouses, rebates, exemptions, penalties, customs documentation and interaction with customs authorities.

The course is designed to ensure that candidates can classify goods, identify applicable customs and excise obligations, prepare basic customs computations, interpret customs documentation, understand clearance procedures, identify compliance risks and advise clients or employers on lawful customs and excise compliance.

The course also introduces candidates to ethical issues in customs practice, including truthful declarations, valuation integrity, avoidance of misclassification, conflict of interest management, confidentiality and professional conduct when dealing with importers, exporters, clearing agents and tax authorities.

Course Purpose

The purpose of this course is to develop foundational competence in customs and excise tax practice. Tax practitioners and customs clearing professionals require practical knowledge of tariff classification, valuation, import and export documentation, excise obligations, rebates, exemptions and customs compliance risks.

This course provides candidates with the technical and practical grounding required for customs-related tax advisory work, trade compliance, excise administration, risk identification, dispute handling and later studies in applied taxation, tax risk management, tax technology and tax dispute resolution.

Course Learning Outcomes

Learning Outcome	
1.	Explain the purpose, scope and legal framework of customs and excise taxation in Zimbabwe.
2.	Identify the roles and responsibilities of importers, exporters, customs clearing agents, manufacturers, warehouse operators and customs authorities.

Learning Outcome	
3.	Classify goods using tariff classification principles and the Harmonised System framework.
4.	Determine customs value using basic valuation principles and supporting documentation.
5.	Identify customs duty, surtax, excise duty, VAT on imports, rebates, exemptions and other border tax obligations.
6.	Prepare basic customs and excise computations using structured transaction information.
7.	Explain import, export, transit, warehousing and bonded facility procedures.
8.	Identify and interpret key customs documents, declarations, invoices, transport documents, permits and clearance records.
9.	Explain the use of ASYCUDA World and other digital customs systems in customs administration.
10.	Identify common customs compliance risks, penalties, offences, documentation gaps and dispute triggers.
11.	Apply professional judgement in classifying goods, reviewing declarations, identifying risk indicators and advising on customs compliance.
12.	Communicate customs and excise implications clearly to clients, employers, supervisors and customs authorities.
13.	Apply ethical principles of integrity, objectivity, confidentiality, professional competence and due care in customs and excise practice.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Customs and excise law	IES 2	Foundational	Candidate can explain the basic customs and excise legal framework and identify obligations arising from structured import, export and excise scenarios.
Tariff classification	IES 2 and IES 3	Foundational	Candidate can classify goods using basic Harmonised System principles and provided product descriptions.
Customs valuation and computation	IES 2	Foundational	Candidate can determine customs value and compute basic customs duties, excise duties and related import taxes from structured data.
Customs compliance and administration	IES 2 and IES 3	Foundational	Candidate can identify customs documents, clearance procedures, deadlines, declarations and basic compliance obligations.
Digital customs systems	IES 2 and IES 3	Foundational	Candidate can explain the role of ASYCUDA World and electronic customs systems in declarations, clearance and compliance records.
Analytical and problem-solving skills	IES 3	Foundational	Candidate can analyse simple customs scenarios, identify risks and determine appropriate compliance treatment.
Professional communication	IES 3	Foundational	Candidate can prepare clear explanations, schedules and compliance notes on customs and excise matters.
Professional values, ethics and attitudes	IES 4	Foundational	Candidate can identify ethical issues involving valuation, classification, documentation, disclosure, confidentiality and customs declarations.

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Assessment of professional competence	IES 6	Foundational	Candidate can demonstrate competence through computations, classification exercises, documentation review, scenario-based questions and ethics cases.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Customs and excise framework	Purpose, scope, legal basis, role of customs authorities, border tax administration and relationship with domestic tax compliance
Customs stakeholders	Importers, exporters, clearing agents, transporters, manufacturers, bonded warehouse operators, customs officers and tax practitioners
Tariff classification	Harmonised System structure, tariff headings, classification principles, product descriptions and classification risk
Customs valuation	Transaction value, additions, exclusions, supporting evidence, related-party issues and valuation integrity
Import and export procedures	Declaration process, clearance steps, permits, inspections, release of goods, transit procedures and export documentation
Excise duty	Excisable goods, local manufacture, imported excisable goods, duty points, licensing and excise compliance
Rebates and exemptions	Qualifying conditions, documentation, statutory reliefs, duty concessions and risks of misuse
Warehousing and bonded facilities	Bonded warehouses, temporary storage, movement controls, stock accountability and customs supervision
Digital customs administration	ASYCUDA World, electronic declarations, risk management, data integrity, system records and audit trails
Compliance risks and disputes	Misclassification, undervaluation, false declarations, late submissions, penalties, seizures, objections and dispute processes
Ethics and professional conduct	Integrity, objectivity, confidentiality, professional competence, due care, avoidance of misleading declarations and responsible client representation

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Overview of Customs and Excise Taxation in Zimbabwe	Purpose, scope, structure and role of customs and excise taxation	Explain the customs and excise framework	Customs and excise framework summary
Legal Framework for Customs and Excise	Customs and Excise Act, statutory instruments, administrative guidance and institutional roles	Identify applicable legal sources and compliance obligations	Customs legal source table
Tariff Classification and Harmonised System Codes	HS structure, tariff headings, classification principles and product descriptions	Classify goods using tariff principles	Tariff classification exercise

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Customs Valuation Methods	Transaction value, adjustments, supporting documents and valuation evidence	Determine customs value from transaction information	Customs valuation schedule
Excise Duties on Locally Manufactured and Imported Goods	Excisable goods, duty points, licensing, returns and compliance obligations	Identify and compute excise duty obligations	Excise duty computation schedule
Import and Export Procedures	Import declarations, export documentation, permits, inspections, release procedures and clearance processes	Explain import and export procedures	Import and export compliance checklist
Documentation and ASYCUDA World	Bills of entry, invoices, transport documents, permits, certificates and electronic declarations	Interpret customs documents and explain digital customs processes	Customs document review checklist
Rebates, Exemptions and Duty Suspensions	Statutory rebates, exemptions, concessions, qualifying conditions and documentation	Apply rebates and exemptions to structured scenarios	Relief eligibility analysis
Warehousing and Bonded Facilities	Bonded warehouses, temporary storage, stock controls and customs supervision	Explain bonded facility requirements	Bonded warehouse control note
Trade Agreements and Preferential Tariff Arrangements	Rules of origin, preferential rates, certificates of origin and regional trade arrangements	Identify preferential tariff issues	Preferential tariff scenario analysis
Compliance Risks, Penalties and Disputes	Misclassification, undervaluation, false declarations, penalties, seizure, objections and dispute processes	Identify compliance risks and dispute triggers	Customs risk identification note
Integrated Customs and Excise Practice Review	Classification, valuation, duty computation, documentation, ethics and compliance communication	Integrate customs knowledge, computation, ethics and communication	Integrated customs case solution

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain the customs and excise legal framework, duty types, procedures and compliance obligations.
Tariff classification workshops	Used to develop practical competence in applying tariff headings and Harmonised System principles.
Worked computational examples	Used to demonstrate customs value, duty, surtax, VAT on imports and excise duty computations.
Customs documentation review	Used to expose candidates to invoices, bills of entry, transport documents, permits, certificates and clearance documents.
Digital systems demonstration	Used to explain ASYCUDA World, electronic customs declarations, audit trails and data integrity.

Method	Application in the Course
Case-based learning	Used to expose candidates to import, export, excise, rebate, exemption and dispute scenarios.
Ethics mini-cases	Used to develop awareness of valuation integrity, truthful disclosure, misclassification and confidentiality.
Formative review questions	Used to reinforce topic coverage and provide structured feedback before summative assessment.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain the customs and excise legal framework	Customs and excise framework	Lecture and guided reading	Case-based MCQs and short-answer questions
Identify stakeholder roles and responsibilities	Customs stakeholders	Discussion and process mapping	Stakeholder responsibility question
Classify goods using tariff principles	Tariff classification	Tariff classification workshops	Classification exercise
Determine customs value	Customs valuation	Worked computational examples	Customs valuation test
Identify duties, rebates and exemptions	Excise duty; rebates and exemptions	Scenario analysis	Computation and relief question
Prepare customs and excise computations	Customs valuation and excise duty	Practical computation exercises	Duty computation test
Explain import, export and warehousing procedures	Import, export and bonded facility procedures	Process demonstrations	Compliance process question
Interpret customs documentation	Customs documentation	Document review exercises	Documentation review test
Explain ASYCUDA and digital customs systems	Digital customs administration	Digital systems demonstration	Digital customs short-answer question
Identify compliance risks and disputes	Compliance risks and disputes	Risk-based case discussion	Risk identification mini-case
Apply professional judgement in customs scenarios	Classification, valuation and compliance risks	Scenario-based learning	Constructed-response question
Communicate customs and excise implications clearly	Professional communication	Written explanation exercises	Advisory note question
Apply ethical principles in customs practice	Ethics and professional conduct	Ethics mini-cases	Ethics scenario question

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Tariff Classification and Customs Documentation Test	20%	Practical classification and document review test	HS classification, customs documents, declaration

Assessment Component	Weighting	Assessment Format	Competence Tested
			accuracy and supporting evidence
Customs Valuation and Duty Computation Test	20%	Timed computational test	Customs value, duty computation, VAT on imports, excise duty and tax payable
Compliance Procedures and ASYCUDA Test	15%	Scenario-based practical test	Import, export, clearance, digital customs systems, documentation and process controls
Ethics and Customs Risk Test	10%	Short practical ethics and risk scenarios	Misclassification, undervaluation, disclosure, confidentiality, penalties and dispute triggers
Final Examination	35%	Mixed-format examination comprising MCQs, computations, classification questions, constructed-response scenarios and ethics mini-case	Integrated customs knowledge, computation, documentation, analysis, judgement and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Customs and excise framework, stakeholder roles, procedures, exemptions and compliance rules
Section B	Tariff classification and documentation analysis	25	Harmonised System principles, product classification and customs document interpretation
Section C	Customs valuation and duty computation	30	Customs value, duty, VAT on imports, excise duty and payable taxes
Section D	Compliance, ethics and advisory mini-case	25	ASYCUDA, clearance procedures, risk identification, penalties, truthful disclosure and professional communication
Total		**100**	

The final examination mark shall be converted to represent 35% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain customs and excise principles, legal requirements, stakeholders and procedures	25%
Application	Classify goods, determine customs value, compute duties and apply compliance procedures	35%
Analysis	Analyse import, export, valuation, rebate, documentation and compliance-risk scenarios	25%
Professional judgement and ethics	Identify ethical concerns, assess customs risks and communicate responsible compliance recommendations	15%
Total		**100%**

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Customs and excise framework and legal basis	10%	MCQ / short-answer
Customs stakeholder roles and responsibilities	5%	Scenario-based question
Tariff classification and HS codes	15%	Classification exercise / final examination
Customs valuation	15%	Computational test / final examination
Excise duties	10%	Computation and scenario-based question
Import and export procedures	10%	Compliance process question
Customs documentation and ASYCUDA World	10%	Document review / digital customs question
Rebates, exemptions and duty suspensions	10%	Relief eligibility scenario
Warehousing and bonded facilities	5%	Short-answer / case question
Trade agreements and preferential tariff arrangements	5%	Preferential tariff scenario
Compliance risks, penalties and disputes	5%	Risk mini-case
Ethics and professional conduct	5%	Ethics scenario
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Customs and Excise Tax Practice.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Foundational for this course.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, classification exercise, computation, document review, constructed response, case analysis or ethics scenario.
Degree of difficulty	Each item must be classified as basic, standard or challenging.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

No examination sitting shall be generated unless the prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Customs and Excise Tax Practice
Legislative material	Customs and Excise Act and relevant Finance Act amendments
Administrative guidance	Zimbabwe Revenue Authority customs and excise guides, public notices, forms and operational guidance
Tariff resources	Zimbabwe customs tariff handbook and Harmonised System materials
Digital customs support	ASYCUDA World user guidance and customs declaration materials
Trade compliance resources	Rules of origin guidance, certificates of origin and regional trade agreement materials
Practice material	ICTAZ customs valuation, tariff classification and customs documentation practice cases
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct
Supplementary resources	World Customs Organization guidance, customs valuation materials and comparative customs administration resources

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Customs framework awareness	Candidate can explain the role and operation of customs and excise taxation in Zimbabwe.
Tariff classification	Candidate can classify goods using basic Harmonised System principles and product descriptions.
Customs valuation	Candidate can determine customs value from structured import transaction information.
Duty computation	Candidate can compute customs duties, excise duties and related import taxes.
Documentation review	Candidate can identify and interpret key customs documents and supporting records.
Import and export compliance	Candidate can explain basic import, export, clearance and transit procedures.
Digital customs awareness	Candidate can explain the use of ASYCUDA World and electronic customs records.
Relief application	Candidate can identify potential rebates, exemptions and duty concessions.
Risk identification	Candidate can identify misclassification, undervaluation, false declarations, penalties and dispute triggers.
Ethical decision-making	Candidate can recognise issues involving valuation integrity, truthful disclosure, confidentiality and professional integrity.
Professional communication	Candidate can explain customs and excise implications clearly to clients, employers and customs authorities.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through case-based questions on customs law, excise obligations, import and export procedures and compliance rules.
Classification competence	Through tariff classification exercises using product descriptions and HS principles.
Computational competence	Through customs valuation, duty computation and excise calculation questions.
Documentation competence	Through review and interpretation of customs documents and clearance records.
Practical application	Through import, export, rebate, exemption and bonded facility scenarios.
Analytical ability	Through identification of classification risks, valuation gaps, documentation weaknesses and compliance failures.
Professional judgement	Through written explanations of appropriate treatment in customs and excise scenarios.
Ethics and professional conduct	Through scenarios involving misclassification, undervaluation, false declarations, confidentiality and due care.
Communication competence	Through preparation of concise customs compliance notes and advisory explanations.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed across the assessment cycle.
Syllabus coverage	Moderators shall verify that the assessment covers the prescribed topic areas and does not over-concentrate on narrow areas.
Cognitive-level coverage	Moderators shall confirm that the paper assesses knowledge, application, analysis, professional judgement and ethics.
Reliability of marking	Marking guides shall be reviewed to ensure consistency, fairness and objectivity, especially for tariff classification and constructed-response items.
Practical relevance	Assessment items shall be checked for realistic customs, excise, import, export, valuation, documentation and compliance scenarios.
Legal accuracy	Questions and suggested solutions shall be reviewed for consistency with current legislation, customs tariffs and administrative practice.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined to reduce predictability and question spotting.

Tax Technician Diploma - Part B

This section develops foundational and intermediate tax technician competence, with emphasis on practical compliance, accounting records, core tax heads, legal awareness and professional conduct.

CTA2001: Corporate Secretaryship

Course Identification Table

Item	Details
Programme	Tax Technician Diploma
Course Title	Corporate Secretaryship
Programme Part	Part B
Programme Stage	Intermediate Stage
Proficiency Level	Intermediate
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, case analysis, documentation review, governance practice and professional skills
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence
Course Code	CTA2001

Course Description

This course develops the candidate's understanding of corporate administration, company secretarial practice, governance documentation and statutory compliance in a Zimbabwean business environment. It introduces learners to the legal and practical responsibilities of company officers, directors, shareholders, company secretaries, tax practitioners and compliance professionals in maintaining corporate records and ensuring lawful corporate conduct.

The course covers company formation, corporate personality, company registers, board and shareholder meetings, resolutions, directors' duties, governance structures, statutory filing obligations, record keeping, beneficial ownership, corporate compliance, corporate transactions and the interface between corporate governance and tax compliance.

The course is designed to ensure that candidates can interpret corporate records, prepare basic company secretarial documents, identify governance and filing obligations, recognise risks arising from defective corporate documentation, and support tax compliance through proper corporate record management.

Course Purpose

The purpose of this course is to develop practical competence in corporate secretarial and governance work relevant to tax practice. Tax practitioners regularly rely on corporate records when verifying taxpayer identity, directors, shareholders, resolutions, ownership structures, related-party transactions, dividend declarations, company authorisations and compliance status.

The course equips candidates with the ability to understand company structures, maintain basic statutory records, interpret corporate documents, support governance compliance and identify corporate information that affects tax registration, tax reporting, tax advisory work and tax risk management.

Course Learning Outcomes

Learning Outcome
Explain the nature, purpose and legal framework of corporate secretaryship in Zimbabwe.

Learning Outcome
Explain the legal characteristics of companies, including separate legal personality, limited liability, perpetual succession and corporate capacity.
Identify the roles, rights, duties and responsibilities of shareholders, directors, company secretaries, auditors and other company officers.
1. Explain the procedures for company formation, registration, amendment of company records and statutory filing.
2. Prepare and interpret basic company secretarial records, including registers, minutes, notices, agendas and resolutions.
3. Explain the requirements for board meetings, shareholder meetings, annual general meetings, special resolutions and ordinary resolutions.
4. Identify corporate governance principles applicable to boards, committees, management and professional advisers.
5. Explain directors' duties, conflicts of interest, fiduciary responsibilities and consequences of breach.
6. Identify statutory registers, beneficial ownership records, annual returns and other corporate compliance documents.
7. Explain the relationship between corporate records and tax compliance, including taxpayer registration, related-party disclosures, dividend tax, PAYE, VAT and corporate income tax matters.
8. Identify governance, documentation and compliance risks arising from poor company secretarial practice.
9. Apply professional judgement when reviewing corporate documents, board decisions, ownership structures and compliance records.
10. Communicate corporate secretarial and governance issues clearly to clients, employers, supervisors and regulatory authorities.
11. Apply ethical principles of integrity, objectivity, confidentiality, professional competence and due care in corporate secretaryship practice.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Company law and corporate administration	IES 2	Intermediate	Candidate can explain the legal framework for companies and apply company administration principles to structured corporate scenarios.
Corporate governance	IES 2 and IES 3	Intermediate	Candidate can identify governance responsibilities, board processes, directors' duties and basic compliance expectations.
Corporate secretarial documentation	IES 2 and IES 3	Intermediate	Candidate can prepare and interpret basic corporate records, registers, minutes, agendas, notices and resolutions.
Tax and corporate compliance interface	IES 2 and IES 3	Intermediate	Candidate can identify how corporate records affect taxpayer registration, ownership, tax reporting, dividend treatment and compliance risk.
Analytical and problem-solving skills	IES 3	Intermediate	Candidate can analyse governance scenarios, identify documentation gaps and determine appropriate corrective steps.

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Professional communication	IES 3	Intermediate	Candidate can prepare clear corporate secretarial notes, compliance checklists and governance explanations.
Professional values, ethics and attitudes	IES 4	Intermediate	Candidate can identify ethical issues involving confidentiality, conflicts of interest, director conduct, inaccurate filings and misleading records.
Assessment of professional competence	IES 6	Intermediate	Candidate can demonstrate competence through document review, case analysis, constructed-response questions, governance scenarios and practical compliance tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Corporate legal framework	Company law, corporate registration, legal personality, limited liability, company capacity and types of companies
Company formation and registration	Incorporation documents, company names, constitutive documents, registration procedures and amendment of company records
Corporate officers and stakeholders	Shareholders, directors, company secretaries, auditors, officers, beneficial owners and professional advisers
Directors’ duties and responsibilities	Fiduciary duties, duty of care, conflicts of interest, disclosure, accountability and consequences of breach
Meetings and decision-making	Board meetings, shareholder meetings, annual general meetings, notices, agendas, quorum, voting, minutes and resolutions
Corporate records and registers	Register of members, register of directors, beneficial ownership register, minute books, share records and statutory records
Statutory filings and compliance	Annual returns, changes in directors, changes in shareholders, registered office changes, beneficial ownership filings and compliance deadlines
Corporate governance principles	Board structure, committees, accountability, transparency, internal controls, ethical leadership and stakeholder responsibility
Corporate transactions	Share transfers, allotments, dividends, loans to directors, related-party transactions, restructurings and corporate approvals
Corporate records and tax practice	Tax registration, ownership verification, dividend tax, PAYE obligations, VAT registration, corporate income tax, related-party disclosures and audit support
Risk and compliance management	Filing failures, defective resolutions, unauthorised transactions, incomplete registers, governance weaknesses and regulatory exposure
Ethics and professional conduct	Integrity, confidentiality, objectivity, professional competence, due care, conflict management and responsible handling of corporate information

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Corporate Secretaryship	Nature, purpose, scope and relevance of corporate secretaryship to tax practice	Explain corporate secretaryship and its relevance to tax practice	Corporate secretaryship overview note

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Corporate Legal Framework	Company law, separate legal personality, limited liability, corporate capacity and types of companies	Explain legal characteristics of companies	Company law principles summary
Company Formation and Registration	Incorporation, company records, constitutive documents, registration changes and statutory filings	Explain formation and registration procedures	Company formation compliance checklist
Corporate Officers and Stakeholders	Directors, shareholders, company secretary, auditors, beneficial owners and advisers	Identify roles and responsibilities of corporate stakeholders	Stakeholder responsibility table
Directors' Duties and Conflicts of Interest	Fiduciary duties, care and skill, conflicts, disclosure and breach consequences	Explain directors' duties and governance risks	Directors' duties scenario analysis
Board Meetings and Shareholder Meetings	Notices, agendas, quorum, voting, minutes, resolutions and meeting procedure	Explain meeting requirements and decision-making processes	Meeting procedure checklist
Corporate Records and Statutory Registers	Registers, minute books, share records, beneficial ownership records and statutory records	Prepare and interpret corporate records	Corporate records review checklist
Statutory Filing and Annual Compliance	Annual returns, changes in directors, shareholders, beneficial ownership and registered office	Identify statutory filing obligations	Filing obligation timetable
Corporate Governance Principles	Board accountability, transparency, internal controls, committees, stakeholder governance and ethical leadership	Identify corporate governance principles	Governance compliance note
Corporate Transactions and Tax-Relevant Decisions	Share transfers, dividends, director loans, related-party transactions and corporate approvals	Explain corporate transactions affecting tax compliance	Tax-relevant corporate transaction analysis
Corporate Records and Tax Compliance Interface	Taxpayer registration, ownership verification, dividend tax, VAT, PAYE, income tax and tax audit support	Explain relationship between corporate records and tax compliance	Corporate-tax records reconciliation note
Integrated Corporate Secretaryship Practice Review	Combined governance, documentation, filing, tax interface, ethics and communication issues	Integrate governance, compliance, judgement and communication	Integrated corporate secretarial case solution

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain company law, corporate secretaryship principles, governance requirements and statutory compliance obligations.

Method	Application in the Course
Document review workshops	Used to expose candidates to registers, minutes, resolutions, notices, annual returns and beneficial ownership records.
Case-based learning	Used to develop competence in applying corporate law and governance principles to practical company scenarios.
Meeting procedure simulations	Used to demonstrate notices, agendas, quorum, voting, resolutions and minute-taking requirements.
Governance scenario analysis	Used to identify directors' duties, conflicts of interest, defective approvals and board accountability issues.
Tax interface demonstrations	Used to show how company records affect tax registration, dividend tax, PAYE, VAT, income tax and related-party disclosures.
Ethics mini-cases	Used to develop awareness of confidentiality, conflict management, inaccurate records and misleading filings.
Formative review questions	Used to reinforce topic coverage and provide structured feedback before summative assessment.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain the nature and legal framework of corporate secretaryship	Corporate legal framework	Lecture and guided reading	Case-based MCQs and short-answer questions
Explain legal characteristics of companies	Corporate legal framework	Lecture and examples	Company law principles question
Identify roles and responsibilities of corporate stakeholders	Corporate officers and stakeholders	Stakeholder mapping exercise	Stakeholder responsibility question
Explain company formation and statutory filing procedures	Company formation and statutory filings	Compliance process demonstration	Formation and filing scenario
Prepare and interpret basic company secretarial records	Corporate records and registers	Document review workshops	Corporate records review test
Explain meeting requirements and resolutions	Meetings and decision-making	Meeting procedure simulation	Meeting procedure and resolution question
Identify corporate governance principles	Corporate governance principles	Governance scenario analysis	Governance case question
Explain directors' duties and conflicts of interest	Directors' duties and responsibilities	Case-based discussion	Directors' duties scenario
Identify statutory registers and compliance documents	Corporate records and registers	Document review	Compliance document checklist question
Explain the corporate records and tax compliance interface	Corporate records and tax practice	Tax interface demonstration	Corporate-tax compliance scenario
Identify governance and documentation risks	Risk and compliance management	Risk-based case discussion	Risk identification mini-case
Apply professional judgement in corporate scenarios	Corporate governance and risk management	Scenario-based learning	Constructed-response question

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Communicate governance issues clearly	Professional communication	Written explanation exercises	Corporate advisory note
Apply ethical principles in corporate secretaryship	Ethics and professional conduct	Ethics mini-cases	Ethics scenario question

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Company Law and Governance Test	20%	Timed short-answer and case-based test	Corporate legal framework, company characteristics, stakeholder roles and governance principles
Corporate Records and Filing Test	20%	Practical document review and compliance test	Registers, minutes, resolutions, annual returns, beneficial ownership records and filing obligations
Meetings, Resolutions and Directors' Duties Test	15%	Scenario-based constructed-response test	Board procedures, shareholder meetings, directors' duties, conflicts and approval processes
Ethics and Corporate Compliance Risk Test	10%	Short ethics and risk scenarios	Confidentiality, inaccurate records, conflicts of interest, misleading filings and professional conduct
Final Examination	35%	Mixed-format examination comprising MCQs, document review, constructed-response questions and integrated governance case analysis	Integrated company law knowledge, governance practice, documentation review, analysis, judgement and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Company law principles, corporate officers, governance concepts and compliance rules
Section B	Corporate records and filing analysis	25	Registers, minutes, resolutions, annual returns, beneficial ownership records and filing obligations
Section C	Constructed-response governance scenario	30	Directors' duties, board processes, shareholder decisions, conflicts of interest and documentation risks
Section D	Tax interface, ethics and advisory mini-case	25	Corporate records and tax compliance, confidentiality, inaccurate filings, professional judgement and communication
Total		**100**	

The final examination mark shall be converted to represent 35% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain company law principles, corporate records, officers, meetings and governance requirements	25%
Application	Apply company secretarial procedures to company formation, filings, meetings, resolutions and statutory records	35%
Analysis	Analyse governance scenarios, documentation gaps, defective approvals, filing risks and tax-relevant corporate records	25%
Professional judgement and ethics	Identify ethical concerns, conflicts of interest, confidentiality issues and responsible corrective actions	15%
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Corporate secretaryship framework	5%	MCQ / short-answer
Corporate legal framework and company characteristics	10%	Case-based MCQ / short-answer
Company formation and registration	10%	Compliance process question
Corporate officers and stakeholders	10%	Stakeholder responsibility question
Directors’ duties and conflicts of interest	10%	Scenario-based question
Board and shareholder meetings	10%	Meeting procedure question
Corporate records and statutory registers	15%	Document review test
Statutory filing and annual compliance	10%	Filing compliance question
Corporate governance principles	5%	Governance case question
Corporate transactions and tax-relevant decisions	5%	Corporate-tax scenario
Corporate records and tax compliance interface	5%	Tax compliance question
Ethics and professional conduct	5%	Ethics scenario
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Corporate Secretaryship.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Intermediate for this course.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.

Tagging Requirement	Description
Question type	Each item must identify whether it is MCQ, short answer, document review, constructed response, governance case analysis or ethics scenario.
Degree of difficulty	Each item must be classified as basic, standard or challenging.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

No examination sitting shall be generated unless the prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Corporate Secretaryship
Legislative material	Companies and Other Business Entities Act and relevant statutory instruments
Governance material	Zimbabwe corporate governance codes, board governance guidance and company secretarial practice materials
Administrative guidance	Registrar of Companies forms, filing guidance, public notices and compliance procedures
Tax administration resources	Zimbabwe Revenue Authority taxpayer registration, PAYE, VAT, dividend tax and corporate income tax guidance
Practice material	ICTAZ corporate records templates, minutes templates, resolution templates and compliance checklists
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct
Supplementary resources	Company law texts, corporate governance texts, board practice guides and relevant case law

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Company law awareness	Candidate can explain the legal nature of companies and their relevance to tax practice.
Corporate formation support	Candidate can identify documents and procedures required for company registration and amendment of records.
Stakeholder role identification	Candidate can explain the roles of directors, shareholders, company secretaries, auditors and beneficial owners.
Meeting procedure support	Candidate can explain notices, agendas, quorum, voting, minutes and resolutions.
Corporate records review	Candidate can review registers, minutes, resolutions and statutory records for completeness and consistency.
Filing compliance awareness	Candidate can identify filing obligations and compliance deadlines.
Governance risk identification	Candidate can identify defective approvals, conflicts of interest, incomplete records and governance weaknesses.

Practical Competency	Expected Candidate Capability
Tax interface awareness	Candidate can identify corporate records relevant to tax registration, dividend tax, PAYE, VAT and income tax.
Ethical decision-making	Candidate can recognise confidentiality, conflicts of interest, inaccurate records and misleading filings.
Professional communication	Candidate can explain company secretarial and governance issues clearly to clients, employers and regulators.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through questions on company law, corporate records, officers, meetings and governance principles.
Practical documentation competence	Through review and interpretation of registers, minutes, resolutions and filing documents.
Compliance competence	Through statutory filing scenarios and annual compliance checklists.
Governance analysis	Through directors' duties, conflicts of interest and board decision-making scenarios.
Tax interface competence	Through scenarios linking corporate records to tax registration, dividend tax, PAYE, VAT and income tax obligations.
Professional judgement	Through reasoned conclusions on defective records, governance risks and corrective steps.
Ethics and professional conduct	Through scenarios involving confidentiality, misleading records, conflicts of interest and due care.
Communication competence	Through preparation of concise governance notes, compliance explanations and advisory summaries.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed across the assessment cycle.
Syllabus coverage	Moderators shall verify that the assessment covers the prescribed topic areas and does not over-concentrate on narrow areas.
Cognitive-level coverage	Moderators shall confirm that the paper assesses knowledge, application, analysis, professional judgement and ethics.
Reliability of marking	Marking guides shall be reviewed to ensure consistency, fairness and objectivity, especially for document review and governance case questions.
Practical relevance	Assessment items shall be checked for realistic company secretarial, governance, filing, tax-interface and compliance scenarios.
Legal accuracy	Questions and suggested solutions shall be reviewed for consistency with current company law, governance guidance and administrative practice.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined to reduce predictability and question spotting.

CTA2002: Corporate Tax Practice

Course Identification Table

Item	Details
Programme	Tax Technician Diploma
Course Code	CTA2002
Course Title	Corporate Tax Practice
Programme Part	Part B
Programme Stage	Intermediate Stage
Proficiency Level	Intermediate
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, computation, case analysis and professional skills
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This course provides candidates with practical knowledge of corporate taxation in Zimbabwe. It covers the taxation of companies, gross income, allowable deductions, capital allowances, assessed losses, tax credits, withholding taxes, corporate tax filing obligations, payment procedures, penalty exposure and corporate tax advisory issues.

The course is designed to equip candidates with the ability to compute corporate income tax, identify company tax obligations, prepare supporting tax schedules, advise on basic corporate compliance matters and recognise tax risks arising from company transactions.

Course Purpose

The purpose of this course is to develop competence in corporate tax compliance and advisory support. Candidates must be able to interpret company financial information, identify tax adjustments, prepare corporate tax computations and support lawful compliance by corporate taxpayers.

Course Learning Outcomes

Learning Outcome
1. Explain the corporate income tax framework applicable to companies in Zimbabwe.
2. Identify taxable income, exempt income, deductible expenses and disallowed expenses for corporate taxpayers.
3. Prepare corporate income tax computations from accounting profit.
4. Apply capital allowance rules and other deductions in corporate tax computations.
5. Explain the treatment of assessed losses, tax credits and corporate tax adjustments.
6. Identify withholding tax obligations arising from corporate payments.
7. Prepare basic corporate tax return schedules and supporting documentation.
8. Identify corporate tax filing, payment and compliance obligations.

Learning Outcome
9. Analyse corporate tax risks arising from related-party transactions, unsupported expenses and weak documentation.
10. Apply ethical principles in corporate tax compliance and advisory work.
11. Communicate corporate tax issues clearly to clients, employers, supervisors and tax authorities.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Corporate tax technical knowledge	IES 2	Intermediate	Candidate can explain corporate tax rules and apply them to structured company scenarios.
Corporate tax computation	IES 2	Intermediate	Candidate can prepare basic company tax computations, including adjustments from accounting profit to taxable income.
Tax compliance	IES 2 and IES 3	Intermediate	Candidate can identify filing, payment, documentation and return-support requirements.
Analytical skills	IES 3	Intermediate	Candidate can identify corporate tax risks, unsupported deductions and potential compliance exposures.
Professional communication	IES 3	Intermediate	Candidate can prepare clear tax schedules, explanations and compliance notes.
Professional values and ethics	IES 4	Intermediate	Candidate can identify ethical issues involving disclosure, unsupported claims, confidentiality and due care.
Assessment of competence	IES 6	Intermediate	Candidate can demonstrate competence through computations, case-based scenarios, constructed-response questions and professional communication tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Corporate tax framework	Taxable persons, company residence, income tax obligations and corporate compliance environment
Gross income and exempt income	Trading income, passive income, exempt receipts and taxable corporate income
Allowable and disallowed deductions	Revenue expenditure, capital expenditure, prohibited deductions and tax-sensitive expenses
Capital allowances	Wear and tear, special initial allowances, industrial building allowances and qualifying assets
Assessed losses and tax credits	Carry-forward principles, restrictions, credits and corporate tax reliefs
Withholding taxes	Dividends, interest, royalties, fees, remittances and documentation
Corporate tax returns	Return preparation, supporting schedules, filing obligations and tax payment procedures
Corporate tax risks	Related-party transactions, thin documentation, unsupported expenses, late filing and under-declaration

Knowledge Area	Detailed Knowledge Components
Ethics and professional conduct	Integrity, objectivity, confidentiality, due care and lawful tax treatment

Topic Breakdown

Topic Area	Core Content	Practical Output / Evidence
Introduction to Corporate Taxation Framework	Corporate tax principles, company taxpayers and legal framework	Corporate tax framework summary
Types of Companies and Tax Residence	Company forms, residence, source and tax obligations	Company tax status analysis
Gross Income and Exempt Income for Companies	Trading receipts, exempt income and taxable income	Corporate income classification schedule
Allowable Deductions and Disallowed Expenses	Deductibility rules, prohibited deductions and expense analysis	Deduction analysis table
Capital Allowances and Investment Deductions	Qualifying assets, allowances and tax depreciation	Capital allowance schedule
Tax Losses, Carry Forwards and Anti-Avoidance Provisions	Assessed losses, restrictions and anti-avoidance concerns	Loss utilisation analysis
Group Taxation and Related-Party Transactions	Related-party charges, connected companies and risk areas	Related-party tax risk note
Withholding Taxes, Provisional Tax and Final Tax	WHT obligations, provisional tax and remittance requirements	WHT and provisional tax schedule
Corporate Tax Filing, Payment and Penalty Regime	Returns, payment deadlines, penalties and interest	Corporate compliance checklist
Tax Planning and Advisory Services for Corporations	Basic planning, compliance support and advisory limits	Corporate tax advisory note
Ethics in Corporate Tax Practice and Managing Compliance Risks	Disclosure, documentation, confidentiality and professional judgement	Ethics and risk scenario
Corporate Tax Review: Case Studies and Exam Preparation	Integrated company tax case	Corporate tax case solution

Teaching and Learning Methods

Method	Application
Lecturer-led instruction	Explanation of corporate tax law, filing obligations and computation rules
Computation workshops	Preparation of company tax computations, allowances and withholding tax schedules
Case-based learning	Application of rules to realistic company scenarios
Compliance review exercises	Review of filing obligations, penalties and supporting documentation
Ethics mini-cases	Discussion of confidentiality, disclosure and unsupported tax positions

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Assessment Method
Explain corporate tax framework	Corporate tax framework	Short-answer / MCQ

Learning Outcome	Knowledge Component	Assessment Method
Identify taxable and exempt income	Gross income and exempt income	Classification scenario
Prepare corporate tax computations	Deductions, allowances and tax adjustments	Computational test
Apply capital allowance rules	Capital allowances	Capital allowance schedule
Explain assessed losses and credits	Assessed losses and credits	Scenario question
Identify withholding tax obligations	Withholding taxes	WHT computation
Prepare corporate tax schedules	Corporate tax returns	Practical schedule test
Identify compliance obligations	Filing and payment	Compliance case
Analyse corporate tax risks	Corporate tax risks	Risk mini-case
Apply ethics	Ethics and professional conduct	Ethics scenario

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Corporate Tax Computation Test	25%	Practical computation	Taxable income, deductions, allowances and tax payable
Withholding Tax and Compliance Test	15%	Scenario-based computation	WHT, provisional tax, filing and payment obligations
Corporate Tax Risk and Documentation Test	15%	Case-based review	Unsupported expenses, related parties, documentation and compliance risk
Ethics and Professional Judgement Test	10%	Short practical scenarios	Disclosure, confidentiality, due care and lawful tax treatment
Final Examination	35%	Mixed format	Integrated corporate tax knowledge, computation, analysis and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks
Section A	Case-based MCQs	20
Section B	Corporate tax computation	30
Section C	Withholding tax, compliance and risk scenario	30
Section D	Ethics and advisory mini-case	20
Total		**100**

Cognitive-Level Assessment Blueprint

Cognitive Level	Minimum Weighting
Knowledge and understanding	25%
Application	35%
Analysis	25%
Professional judgement and ethics	15%

Cognitive Level	Minimum Weighting
Total	**100%**

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage
Corporate tax framework	10%
Company residence and taxpayer status	5%
Gross income and exempt income	10%
Deductions and disallowed expenses	15%
Capital allowances	15%
Assessed losses and credits	10%
Withholding taxes and provisional tax	10%
Filing, payment and penalties	10%
Related-party and compliance risks	10%
Ethics and professional conduct	5%
Total	**100%**

Question Bank and Item Tagging Requirements

Each item must be tagged by course code, course title, topic area, learning outcome, IFAC IES area, proficiency level, cognitive level, question type, difficulty, mark allocation, moderation status and usage status. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Corporate Tax Practice
Legislative material	Income Tax Act, Finance Act amendments and relevant statutory instruments
Administrative guidance	ZIMRA corporate tax guides, forms, public notices and e-services guidance
Practice material	ICTAZ corporate tax computation templates and case studies
Ethics support	ICTAZ Code of Ethics and Professional Conduct
Professional standards	IFAC International Education Standards, especially IES 2, 3, 4 and 6

Practical Competencies Developed

Practical Competency	Expected Capability
Corporate tax computation	Prepare company tax computations from accounting profit
Capital allowance calculation	Prepare allowance schedules for qualifying assets
Compliance support	Identify return filing, payment and documentation obligations
WHT awareness	Identify and compute basic corporate withholding obligations
Risk identification	Identify unsupported claims and compliance weaknesses
Ethical judgement	Recognise disclosure, confidentiality and due-care issues

Evidence of Professional Competence

Competence is demonstrated through corporate tax computations, compliance scenarios, risk reviews, professional advisory notes, ethics scenarios and moderated final examination performance.

Moderation and Quality Assurance

Assessments shall be moderated for syllabus coverage, cognitive-level balance, legal accuracy, practical relevance, reliability of marking, ethical appropriateness and question-bank security.

CTA2003: Cost and Management Accounting

Course Identification Table

Item	Details
Programme	Tax Technician Diploma
Course Code	CTA2003
Course Title	Cost and Management Accounting
Programme Part	Part B
Programme Stage	Intermediate Stage
Proficiency Level	Intermediate
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, computation, variance analysis, decision-making and professional communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This course introduces candidates to cost and management accounting techniques relevant to tax practice and business decision-making. It covers cost classification, cost behaviour, budgeting, variance analysis, absorption costing, marginal costing, standard costing, cost-volume-profit analysis and the use of management accounting information in tax planning and advisory services.

Course Purpose

The purpose of this course is to develop the candidate’s ability to prepare, interpret and use cost and management accounting information for tax compliance, tax planning, budgeting, performance analysis and management decision support.

Course Learning Outcomes

Learning Outcome
1. Explain the role of cost and management accounting in tax practice and business decision-making.
2. Classify costs according to behaviour, function, traceability and relevance.
3. Apply absorption costing, marginal costing and job costing techniques.
4. Prepare budgets and basic forecasts for tax and business planning purposes.
5. Perform variance analysis and explain performance differences.
6. Apply cost-volume-profit analysis and break-even analysis to decision-making.
7. Use costing information to support tax planning, pricing and profitability analysis.
8. Identify ethical issues in internal reporting, cost manipulation and management information.
9. Communicate cost and management accounting findings clearly to stakeholders.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Cost accounting knowledge	IES 2	Intermediate	Candidate can explain cost concepts and apply costing techniques to structured scenarios.
Management accounting application	IES 2 and IES 3	Intermediate	Candidate can prepare budgets, variances and decision-making analyses.
Analytical skills	IES 3	Intermediate	Candidate can interpret cost data, trends, variances and business implications.
Professional communication	IES 3	Intermediate	Candidate can present cost findings and decision-support information clearly.
Ethics	IES 4	Intermediate	Candidate can identify ethical issues in internal reporting and cost information.
Assessment of competence	IES 6	Intermediate	Candidate can demonstrate competence through computations, practical cases and constructed-response analysis.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Cost classification	Direct, indirect, fixed, variable, semi-variable, product, period and relevant costs
Cost behaviour	Cost functions, high-low method, cost estimation and activity levels
Absorption and marginal costing	Overhead absorption, contribution, profit reconciliation and decision-making
Job and batch costing	Cost accumulation, job records, cost sheets and pricing decisions
Budgeting and forecasting	Cash budgets, operating budgets, flexible budgets and tax planning support
Variance analysis	Material, labour, overhead, sales and budget variances
CVP and break-even analysis	Contribution margin, break-even point, margin of safety and target profit
Decision-making	Make-or-buy, limiting factor, pricing, product mix and relevant costing
Tax planning interface	Using cost information for deductible expenditure, pricing, profitability and tax planning
Ethics	Integrity of cost records, manipulation risks, confidentiality and internal reporting responsibility

Topic Breakdown

Topic Area	Core Content	Practical Output / Evidence
Introduction to Cost and Management Accounting	Purpose, users and relevance to tax practice	Management accounting overview
Cost Classification and Behaviour	Cost types and cost behaviour patterns	Cost classification schedule
Costing Methods: Job, Batch and Process Costing	Cost accumulation and product costing	Job costing sheet
Marginal versus Absorption Costing	Contribution, profit reconciliation and costing differences	Marginal and absorption comparison

Topic Area	Core Content	Practical Output / Evidence
Overheads Allocation and Apportionment	Allocation, apportionment and absorption rates	Overhead absorption schedule
Budgeting and Forecasting Techniques	Operating, cash and flexible budgets	Budget preparation exercise
Standard Costing and Variance Analysis	Standard costs and variance computation	Variance analysis schedule
Cost-Volume-Profit and Break-Even Analysis	Break-even, margin of safety and target profit	CVP analysis
Relevant Costing and Decision-Making Techniques	Make-or-buy, special orders and limiting factors	Decision-making scenario
Ethical Issues in Costing and Internal Reporting	Manipulation, bias, confidentiality and integrity	Ethics scenario
Costing for Tax Advisory and SME Planning	Tax planning, profitability and pricing support	SME costing advisory note
Final Assessment and Real-World Case Studies	Integrated costing and decision case	Integrated case solution

Teaching and Learning Methods

Method	Application
Lecturer-led instruction	Explanation of cost concepts and management accounting principles
Computation workshops	Costing, budgeting, variance and CVP exercises
Case-based learning	Business and tax planning scenarios
Spreadsheet exercises	Cost schedules, budgets and variance tables
Ethics mini-cases	Internal reporting and manipulation risk

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Assessment Method
Explain management accounting role	Management accounting framework	Short-answer / MCQ
Classify costs	Cost classification	Classification test
Apply costing methods	Job, batch, absorption and marginal costing	Computational test
Prepare budgets	Budgeting and forecasting	Budget exercise
Perform variance analysis	Variance analysis	Variance computation
Apply CVP analysis	CVP and break-even	CVP question
Support decision-making	Relevant costing	Scenario-based question
Identify ethical issues	Ethics	Ethics scenario
Communicate findings	Professional communication	Advisory note

Assessment Structure

Assessment Component	Weighting	Assessment Format
Costing Techniques Test	25%	Practical computation
Budgeting and Variance Analysis Test	20%	Computational and interpretation test

Assessment Component	Weighting	Assessment Format
Decision-Making and CVP Test	15%	Scenario-based constructed-response test
Ethics and Communication Test	10%	Practical ethics and advisory scenario
Final Examination	30%	Mixed-format examination
Total	**100%**	

Final Examination Blueprint

Section	Question Type	Marks
Section A	Case-based MCQs	20
Section B	Costing and budgeting computation	30
Section C	Variance, CVP and decision-making scenario	30
Section D	Ethics and advisory mini-case	20
Total		**100**

Cognitive-Level Assessment Blueprint

Cognitive Level	Minimum Weighting
Knowledge and understanding	25%
Application	40%
Analysis	25%
Professional judgement and ethics	10%
Total	**100%**

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage
Cost classification and behaviour	15%
Job, batch and process costing	10%
Marginal and absorption costing	15%
Overheads	10%
Budgeting	10%
Variance analysis	15%
CVP and break-even	10%
Decision-making	10%
Ethics and reporting	5%
Total	**100%**

Question Bank and Item Tagging Requirements

Each item must be tagged by course code CTA2003, topic, outcome, IES area, proficiency level, cognitive level, question type, difficulty, marks, moderation status and usage status.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Cost and Management Accounting
Textbooks	Horngren's Cost Accounting; Drury's Management and Cost Accounting; relevant open learning materials
Practice material	ICTAZ costing, budgeting and variance templates

Resource Type	Recommended Resource
Professional standards	IFAC International Education Standards
Ethics support	ICTAZ Code of Ethics and Professional Conduct

Practical Competencies Developed

Candidates will develop competence in cost classification, costing techniques, budgeting, variance analysis, CVP analysis, decision-making, spreadsheet costing schedules, ethical reporting and communication of management accounting findings.

Evidence of Professional Competence

Competence is demonstrated through computations, budgeting exercises, variance analysis, decision-making cases, ethics scenarios and final examination performance.

Moderation and Quality Assurance

Assessments shall be moderated for technical accuracy, syllabus coverage, cognitive balance, practical relevance, ethical appropriateness and question-bank security.

CTA2004: Legal Framework

Course Identification Table

Item	Details
Programme	Tax Technician Diploma
Course Code	CTA2004
Course Title	Legal Framework
Programme Part	Part B
Programme Stage	Intermediate Stage
Proficiency Level	Intermediate
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, statutory interpretation, case analysis and professional communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This course introduces candidates to the legal system and constitutional framework within which taxation operates. It covers sources of law, legislative processes, judicial interpretation, taxpayer rights and obligations, legal authority of revenue institutions, tax-related remedies and basic application of legal principles to tax practice.

Course Purpose

The purpose of this course is to develop the legal literacy required by tax technicians. Candidates must be able to identify legal sources, understand how laws are made, interpret basic legal provisions and recognise taxpayer rights, obligations and remedies.

Course Learning Outcomes

Learning Outcome
1. Explain the structure and sources of law applicable to tax practice in Zimbabwe.
2. Explain the constitutional and statutory framework governing taxation.
3. Interpret basic statutory provisions and legal instruments.
4. Identify the role and powers of ZIMRA and other tax-related authorities.
5. Explain taxpayer rights, obligations and remedies.
6. Identify legal issues arising from assessments, objections, penalties and disputes.
7. Apply basic legal reasoning to tax compliance and advisory scenarios.
8. Communicate legal and tax implications clearly and professionally.
9. Apply ethical principles in legal and tax matters.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Legal framework knowledge	IES 2	Intermediate	Candidate can explain legal sources, legal institutions and statutory frameworks relevant to taxation.
Statutory interpretation	IES 2 and IES 3	Intermediate	Candidate can interpret basic statutory provisions and apply them to tax scenarios.
Taxpayer rights and remedies	IES 2 and IES 3	Intermediate	Candidate can identify taxpayer rights, obligations and basic remedies.
Analytical skills	IES 3	Intermediate	Candidate can analyse simple legal-tax scenarios and identify relevant issues.
Communication	IES 3	Intermediate	Candidate can prepare clear legal explanations and compliance notes.
Ethics	IES 4	Intermediate	Candidate can identify confidentiality, due-care and professional conduct issues.
Assessment of competence	IES 6	Intermediate	Candidate can demonstrate competence through legal analysis, case questions and constructed responses.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Sources of law	Constitution, statutes, common law, case law, statutory instruments and administrative guidance
Constitutional framework	Supremacy of the Constitution, legality, rights and public finance authority
Legislative process	How tax laws are made, amended, commenced and repealed
Role of ZIMRA and tax authorities	Powers, duties, assessments, notices, audits and enforcement
Taxpayer rights and obligations	Filing, payment, records, confidentiality, fair treatment, objections and appeals
Legal remedies	Objections, appeals, review, dispute resolution and enforcement responses
Statutory interpretation	Basic interpretation rules, definitions, schedules and purposive reasoning
Penalties and offences	Civil penalties, criminal exposure, interest and enforcement
Ethics and professional conduct	Due care, confidentiality, objectivity and responsible legal communication

Topic Breakdown

Topic Area	Core Content	Practical Output / Evidence
Introduction to Legal Systems and Sources of Law	Legal system, hierarchy of laws and legal institutions	Legal source summary
Constitutional Framework of Taxation	Constitutional basis, legality and public finance	Constitutional tax note
Statutory Interpretation and Tax Law Language	Definitions, provisions, schedules and interpretation methods	Statutory interpretation exercise

Topic Area	Core Content	Practical Output / Evidence
The Legislative Process: How Tax Laws Are Made	Bills, Acts, statutory instruments and Finance Acts	Legislative process chart
Role and Powers of ZIMRA and the Commissioner	Assessments, audits, information requests and enforcement powers	ZIMRA powers checklist
Rights and Obligations of Taxpayers	Filing, payment, records, confidentiality and remedies	Taxpayer rights matrix
Legal Remedies: Appeals, Objections and Dispute Resolution	Objection procedure, appeals and dispute process	Dispute process checklist
Enforcement Measures and Legal Penalties	Penalties, interest, sanctions and offences	Penalty risk note
Introduction to Tax Case Law	Precedent, judgments, ratio and tax cases	Case law summary
Analysis of Key Legal Judgments in Taxation	Application of judgments to tax issues	Judgment analysis note
Taxpayer Protection and Administrative Justice	Fairness, reasonableness, right to be heard and administrative conduct	Administrative justice scenario
Mock Tribunal Hearing and Revision Session	Practical tax-law scenario and communication	Mock tribunal case solution

Teaching and Learning Methods

Method	Application
Lecturer-led instruction	Legal sources, tax authority powers and taxpayer remedies
Guided statutory reading	Interpretation of basic tax provisions
Case law discussions	Application of judgments to tax practice
Dispute process workshops	Objections, appeals and remedies
Mock tribunal exercises	Legal reasoning and communication
Ethics mini-cases	Confidentiality, due care and professional responsibility

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Assessment Method
Explain sources of law	Sources of law	Short-answer / MCQ
Explain constitutional framework	Constitutional framework	Scenario question
Interpret statutory provisions	Statutory interpretation	Interpretation test
Identify ZIMRA powers	Revenue authority powers	Authority-powers question
Explain taxpayer rights	Taxpayer rights and obligations	Taxpayer rights scenario
Identify legal remedies	Legal remedies	Dispute process question
Apply legal reasoning	Case law and statutory interpretation	Constructed-response case
Communicate implications	Professional communication	Legal advisory note
Apply ethics	Ethics	Ethics scenario

Assessment Structure

Assessment Component	Weighting	Assessment Format
Legal Sources and Constitutional Framework Test	20%	Short-answer and scenario test
Statutory Interpretation and ZIMRA Powers Test	20%	Interpretation and authority-powers test
Taxpayer Rights, Remedies and Case Law Test	20%	Case-based constructed response

Assessment Component	Weighting	Assessment Format
Ethics and Administrative Justice Test	10%	Professional judgement scenario
Final Examination	30%	Mixed-format examination
Total	**100%**	

Final Examination Blueprint

Section	Question Type	Marks
Section A	Case-based MCQs	20
Section B	Statutory interpretation and constitutional scenario	30
Section C	Taxpayer rights, remedies and case law question	30
Section D	Ethics and administrative justice mini-case	20
Total		**100**

Cognitive-Level Assessment Blueprint

Cognitive Level	Minimum Weighting
Knowledge and understanding	25%
Application	35%
Analysis	25%
Professional judgement and ethics	15%
Total	**100%**

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage
Legal systems and sources	10%
Constitutional framework	10%
Statutory interpretation	15%
Legislative process	5%
ZIMRA powers	10%
Taxpayer rights and obligations	10%
Remedies and dispute resolution	10%
Enforcement and penalties	10%
Tax case law	10%
Administrative justice and ethics	10%
Total	**100%**

Question Bank and Item Tagging Requirements

Each item must be tagged by course code CTA2004, topic area, learning outcome, IES area, proficiency level, cognitive level, question type, difficulty, marks, moderation status and usage status.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Legal Framework
Legislative material	Constitution of Zimbabwe, Income Tax Act, VAT Act, CGT Act, Customs and Excise Act and Finance Acts
Administrative guidance	ZIMRA public notices and practice materials

Resource Type	Recommended Resource
Legal support	Zimbabwean tax cases, administrative law cases and statutory interpretation texts
Ethics support	ICTAZ Code of Ethics and Professional Conduct

Practical Competencies Developed

Candidates will develop competence in identifying legal sources, interpreting basic tax law, explaining ZIMRA powers, identifying taxpayer rights, applying dispute procedures, analysing basic tax cases and communicating legal-tax implications.

Evidence of Professional Competence

Competence is demonstrated through statutory interpretation exercises, dispute-process scenarios, taxpayer-rights questions, case law analysis, ethics scenarios and final examination performance.

Moderation and Quality Assurance

Assessments shall be moderated for legal accuracy, syllabus coverage, cognitive-level balance, reliability of marking, practical relevance, ethical appropriateness and assessment security.

CTA2005: Estate Administration Practice

Course Identification Table

Item	Details
Programme	Tax Technician Diploma
Course Code	CTA2005
Course Title	Estate Administration Practice
Programme Part	Part B
Programme Stage	Intermediate Stage
Proficiency Level	Intermediate
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, document preparation, estate calculations, case analysis and professional communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This course introduces candidates to the legal and practical aspects of estate administration in Zimbabwe. It covers testate and intestate succession, wills, codicils, executors, the Master of the High Court, estate assets and liabilities, estate duty, liquidation and distribution accounts, inheritance-related tax issues and professional communication with beneficiaries and authorities.

Course Purpose

The purpose of this course is to develop the candidate's ability to support estate administration processes and identify tax implications arising from death, inheritance, estate assets, liabilities and distributions.

Course Learning Outcomes

Learning Outcome
1. Explain the legal framework governing estate administration in Zimbabwe.
2. Distinguish between testate and intestate succession.
3. Explain the role and duties of executors and the Master of the High Court.
4. Identify estate assets, liabilities and records required for estate administration.
5. Prepare basic estate schedules and liquidation and distribution information.
6. Calculate estate duty and identify other tax implications arising from estate administration.
7. Explain procedures for lodging estate documents and communicating with authorities.
8. Identify disputes, ethical issues and fiduciary responsibilities in estate administration.
9. Communicate estate administration and tax matters clearly to beneficiaries, clients and authorities.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Estate law and administration	IES 2	Intermediate	Candidate can explain estate administration procedures and apply them to structured estate scenarios.
Estate tax and duty	IES 2	Intermediate	Candidate can calculate basic estate duty and identify tax implications of estate transactions.
Documentation and compliance	IES 2 and IES 3	Intermediate	Candidate can identify estate records, forms, schedules and filing requirements.
Analytical skills	IES 3	Intermediate	Candidate can analyse estate assets, liabilities, succession issues and tax exposures.
Professional communication	IES 3	Intermediate	Candidate can prepare clear estate notes, schedules and beneficiary communications.
Professional ethics	IES 4	Intermediate	Candidate can identify fiduciary duties, confidentiality, conflict and fairness issues.
Assessment of competence	IES 6	Intermediate	Candidate can demonstrate competence through estate schedules, case analysis, computations and ethics scenarios.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Estate administration law	Administration of Estates Act, wills, succession rules and role of the Master
Testate and intestate succession	Valid wills, codicils, heirs, beneficiaries and intestacy rules
Executors and fiduciary duties	Appointment, authority, duties, accountability and conflict management
Estate documents	Death notice, inventory, will, letters of administration, accounts and supporting records
Estate assets and liabilities	Property, investments, debts, claims, valuations and creditor issues
Estate duty and tax	Estate duty, income tax, CGT, VAT where relevant and tax clearances
Liquidation and distribution	Estate accounts, allocation of assets, claims, distributions and reporting
Disputes and communication	Beneficiary disputes, objections, professional correspondence and authority liaison
Ethics	Confidentiality, impartiality, fiduciary duty, transparency and due care

Topic Breakdown

Topic Area	Core Content	Practical Output / Evidence
Introduction to Estate Administration and Legal Framework	Estate law, succession and administration process	Estate administration overview
Testate Succession: Wills and Codicils	Valid wills, codicils and interpretation	Will validity checklist
Intestate Succession: Heirship under Customary and General Law	Heirs, beneficiaries and intestacy rules	Intestacy distribution note

Topic Area	Core Content	Practical Output / Evidence
Role and Duties of Executors	Appointment, responsibilities and accountability	Executor duties checklist
Estate Reporting to the Master of the High Court	Lodgement, forms and official process	Master's office process checklist
Estate Assets: Identification and Valuation	Asset identification, valuation and inventory	Estate inventory schedule
Estate Liabilities: Debts and Creditors' Rights	Claims, liabilities and creditor process	Estate liabilities schedule
Liquidation and Distribution Accounts	Estate accounts and distribution	L&D account outline
Estate Duty and Related Taxes	Estate duty, income tax, CGT and clearances	Estate duty computation
Dispute Resolution in Estate Matters	Beneficiary disputes and objections	Dispute handling note
Ethics and Fiduciary Duties	Conflicts, impartiality, confidentiality and due care	Fiduciary ethics scenario
Practical Case Studies and Final Review	Integrated estate case	Estate administration case solution

Teaching and Learning Methods

Method	Application
Lecturer-led instruction	Estate law, succession and administrative procedures
Document review workshops	Wills, inventories, notices, accounts and Master's office documents
Computation workshops	Estate duty and tax implications
Case-based learning	Testate, intestate, dispute and tax scenarios
Ethics mini-cases	Fiduciary duties, conflicts and confidentiality

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Assessment Method
Explain estate framework	Estate law	Short-answer / MCQ
Distinguish succession types	Testate and intestate succession	Succession scenario
Explain executor duties	Executors and fiduciary duties	Executor scenario
Identify estate assets and liabilities	Estate assets and liabilities	Estate schedule test
Prepare estate schedules	Estate documents and L&D account	Practical document test
Calculate estate duty	Estate duty and tax	Computation test
Explain lodging procedures	Estate documents	Procedure question
Identify disputes and ethics	Disputes and ethics	Ethics scenario
Communicate estate matters	Professional communication	Estate advisory note

Assessment Structure

Assessment Component	Weighting	Assessment Format
Estate Law and Succession Test	20%	Short-answer and scenario test
Estate Documents and Administration Test	20%	Practical document review
Estate Duty and Tax Computation Test	20%	Computational test
Ethics, Disputes and Fiduciary Duties Test	10%	Scenario-based judgement test

Assessment Component	Weighting	Assessment Format
Final Examination	30%	Mixed-format examination
Total	**100%**	

Final Examination Blueprint

Section	Question Type	Marks
Section A	Case-based MCQs	20
Section B	Estate administration and succession scenario	30
Section C	Estate duty and liquidation/distribution question	30
Section D	Ethics, disputes and communication mini-case	20
Total		**100**

Cognitive-Level Assessment Blueprint

Cognitive Level	Minimum Weighting
Knowledge and understanding	25%
Application	35%
Analysis	25%
Professional judgement and ethics	15%
Total	**100%**

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage
Estate legal framework	10%
Testate succession	10%
Intestate succession	10%
Executors and Master's office	15%
Estate assets and liabilities	15%
Liquidation and distribution accounts	10%
Estate duty and related taxes	15%
Dispute resolution	5%
Ethics and fiduciary duties	10%
Total	**100%**

Question Bank and Item Tagging Requirements

Each item must be tagged by course code CTA2005, topic, learning outcome, IFAC IES area, proficiency level, cognitive level, question type, difficulty, marks, moderation status and usage status.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Estate Administration Practice
Legislative material	Administration of Estates Act, Wills Act, Deceased Estates Succession Act and relevant tax legislation
Administrative guidance	Master of the High Court forms and guidance
Practice material	Estate inventory templates, L&D account templates and estate duty schedules
Ethics support	ICTAZ Code of Ethics and Professional Conduct

Practical Competencies Developed

Candidates will develop competence in estate documentation, succession analysis, executor support, estate inventory preparation, estate duty computation, L&D account awareness, dispute identification, fiduciary ethics and professional communication.

Evidence of Professional Competence

Competence is demonstrated through succession scenarios, estate document reviews, estate duty computations, fiduciary duty cases, beneficiary communication and final examination performance.

Moderation and Quality Assurance

Assessments shall be moderated for legal accuracy, technical correctness, syllabus coverage, cognitive-level balance, ethical appropriateness, reliability of marking and question-bank security.

CTA2006: Value Added Tax Practice

Course Identification Table

Item	Details
Programme	Tax Technician Diploma
Course Code	CTA2006
Course Title	Value Added Tax Practice
Programme Part	Part B
Programme Stage	Intermediate Stage
Proficiency Level	Intermediate
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, computation, VAT return preparation, case analysis and professional communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This course introduces candidates to the Value Added Tax system in Zimbabwe. It covers VAT registration, taxable supplies, exempt supplies, zero-rated supplies, input tax, output tax, VAT invoices, VAT returns, VAT payments, refunds, penalties, VAT audits and practical compliance issues.

Course Purpose

The purpose of this course is to develop practical competence in VAT compliance and advisory support. Candidates must be able to identify VAT obligations, classify supplies, prepare VAT computations, complete VAT return schedules and identify VAT risks.

Course Learning Outcomes

Learning Outcome
1. Explain the legal and operational framework of VAT in Zimbabwe.
2. Identify persons required to register for VAT and explain registration obligations.
3. Distinguish between taxable, exempt, zero-rated and out-of-scope supplies.
4. Apply input tax and output tax rules to practical transactions.
5. Prepare VAT computations, VAT returns and supporting schedules.
6. Explain VAT invoice, credit note, debit note and record-keeping requirements.
7. Identify VAT payment, refund, penalty and interest issues.
8. Analyse VAT risks arising from poor documentation, incorrect classification and weak reconciliations.
9. Communicate VAT compliance and advisory issues clearly and professionally.
10. Apply ethical principles in VAT practice, including integrity, confidentiality and due care.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
VAT technical knowledge	IES 2	Intermediate	Candidate can explain VAT rules and apply them to structured transactions.
VAT computation	IES 2	Intermediate	Candidate can calculate input tax, output tax and VAT payable or refundable.
VAT compliance	IES 2 and IES 3	Intermediate	Candidate can identify registration, filing, payment and documentation obligations.
Analytical skills	IES 3	Intermediate	Candidate can identify VAT errors, classification issues and compliance risks.
Professional communication	IES 3	Intermediate	Candidate can prepare VAT schedules, explanations and compliance notes.
Professional ethics	IES 4	Intermediate	Candidate can identify ethical issues involving false invoices, unsupported claims and misleading VAT treatment.
Assessment of competence	IES 6	Intermediate	Candidate can demonstrate competence through VAT returns, computations, document reviews and case-based questions.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
VAT framework	VAT Act, VAT principles, taxable persons and VAT administration
VAT registration	Registration thresholds, compulsory registration, voluntary registration and deregistration
Taxable supplies	Standard-rated, zero-rated, exempt and out-of-scope supplies
Input and output tax	Claimable input tax, disallowed input tax, output tax and adjustments
VAT invoices and records	Tax invoices, debit notes, credit notes, records and documentation
VAT returns	Return preparation, schedules, reconciliations, payments and refunds
VAT penalties and audits	Late filing, late payment, incorrect returns, penalties, interest and audit triggers
VAT special sectors	Imports, exports, NGOs, financial services and mixed supplies
Ethics	Integrity, due care, confidentiality, truthful disclosure and avoidance of false claims

Topic Breakdown

Topic Area	Core Content	Practical Output / Evidence
Introduction to VAT: Objectives, Concepts and Legal Framework	VAT purpose, legal basis and structure	VAT framework summary
Registration Requirements and VAT Categories	Registration, deregistration and compliance status	VAT registration checklist
Taxable Supplies: Standard-Rated, Zero-Rated and Exempt Supplies	Supply classification and VAT treatment	Supply classification exercise

Topic Area	Core Content	Practical Output / Evidence
Time and Place of Supply	Tax point, timing and place of supply rules	Time-of-supply scenario
Input and Output Tax Computation	Input tax, output tax and adjustments	VAT computation schedule
Apportionment of Input Tax and Partial Exemptions	Mixed supplies and input tax apportionment	Apportionment computation
Tax Invoices and Record-Keeping Requirements	Invoices, credit notes, debit notes and records	VAT documentation checklist
Filing VAT Returns and Declarations	VAT return preparation and e-filing	VAT return preparation
VAT Refunds and Credit Notes	Refund procedures, credit notes and adjustments	VAT refund scenario
VAT Audits, Penalties and Offences	VAT reviews, penalties and compliance failures	VAT audit risk note
VAT Issues in Special Sectors	NGOs, financial services, imports and exports	Special sector VAT analysis
Revision, Case Study and Practical Return Simulation	Integrated VAT case and return simulation	Integrated VAT case solution

Teaching and Learning Methods

Method	Application
Lecturer-led instruction	VAT law, registration, supply classification and compliance
VAT computation workshops	Input tax, output tax, apportionment and VAT payable
VAT return simulations	Preparation of VAT returns and schedules
Document review exercises	Tax invoices, credit notes, debit notes and supporting records
Case-based learning	VAT risk, audit and sector-specific scenarios
Ethics mini-cases	False invoices, unsupported input tax and professional conduct

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Assessment Method
Explain VAT framework	VAT framework	Short-answer / MCQ
Identify registration obligations	VAT registration	Registration scenario
Classify supplies	Taxable supplies	Classification test
Apply input/output tax rules	Input and output tax	VAT computation
Prepare VAT returns	VAT returns	VAT return simulation
Explain invoice requirements	VAT invoices and records	Documentation review
Identify refund and penalty issues	VAT penalties and audits	VAT risk scenario
Analyse VAT risks	VAT audits and special sectors	Case analysis
Communicate VAT issues	Professional communication	Advisory note
Apply ethics	Ethics	Ethics scenario

Assessment Structure

Assessment Component	Weighting	Assessment Format
VAT Registration and Supply Classification Test	20%	Scenario-based test

Assessment Component	Weighting	Assessment Format
VAT Computation and Return Preparation Test	25%	Practical computation and VAT return
VAT Documentation and Compliance Test	15%	Document review and compliance scenario
VAT Audit, Risk and Ethics Test	10%	Professional judgement scenario
Final Examination	30%	Mixed-format examination
Total	**100%**	

Final Examination Blueprint

Section	Question Type	Marks
Section A	Case-based MCQs	20
Section B	VAT computation and return preparation	30
Section C	Supply classification, invoices and compliance scenario	30
Section D	VAT audit, risk and ethics mini-case	20
Total		**100**

Cognitive-Level Assessment Blueprint

Cognitive Level	Minimum Weighting
Knowledge and understanding	25%
Application	40%
Analysis	25%
Professional judgement and ethics	10%
Total	**100%**

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage
VAT framework	10%
Registration	10%
Supply classification	15%
Time and place of supply	5%
Input and output tax	20%
Apportionment	10%
VAT invoices and records	10%
VAT returns and declarations	10%
Refunds, penalties and audits	5%
Special sectors and ethics	5%
Total	**100%**

Question Bank and Item Tagging Requirements

Each item must be tagged by course code CTA2006, course title, topic, outcome, IFAC IES area, proficiency level, cognitive level, question type, difficulty, marks, moderation status and usage status.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Value Added Tax Practice
Legislative material	Value Added Tax Act and Finance Act amendments
Administrative guidance	ZIMRA VAT guides, VAT forms, public notices and e-services guidance

Resource Type	Recommended Resource
Practice material	ICTAZ VAT return templates, VAT invoice checklists and VAT case studies
Ethics support	ICTAZ Code of Ethics and Professional Conduct
Professional standards	IFAC International Education Standards, especially IES 2, 3, 4 and 6

Practical Competencies Developed

Candidates will develop competence in VAT registration analysis, supply classification, input/output tax computation, VAT return preparation, invoice review, VAT reconciliation, VAT risk identification and ethical VAT practice.

Evidence of Professional Competence

Competence is demonstrated through VAT computations, return simulations, invoice reviews, supply classification cases, VAT risk scenarios, ethics questions and final examination performance.

Moderation and Quality Assurance

Assessments shall be moderated for syllabus coverage, VAT technical accuracy, cognitive-level balance, practical relevance, reliability of marking, ethical appropriateness and question-bank security.

Post-Graduate Diploma in Applied Taxation - Part C

This section develops advanced technical and applied tax competence for professional tax advisory, compliance leadership, tax risk management and complex tax practice environments.

CTA3001: Introduction to Revenue Law

Course Identification Table

Item	Details
Programme	Post-Graduate Diploma in Applied Taxation
Course Code	CTA3001
Course Title	Introduction to Revenue Law
Programme Part	Part C
Programme Stage	Advanced Technical Taxation Stage
Proficiency Level	Advanced
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, legal analysis, case interpretation, dispute procedure, professional judgement and advisory communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This course introduces candidates to the legal foundations of taxation and revenue law in Zimbabwe. It focuses on the sources, interpretation and application of revenue laws, including constitutional provisions, tax statutes, administrative law, taxpayer rights, revenue authority powers, dispute procedures and the legal consequences of non-compliance.

The course equips candidates with the ability to understand the legal basis of tax obligations, interpret primary revenue legislation, identify taxpayer rights and obligations, evaluate tax assessments and disputes, and support lawful compliance and advisory work in a professional tax environment.

Course Purpose

The purpose of this course is to develop the candidate's competence in understanding the legal basis of taxation and the operation of revenue law. Tax practitioners must be able to interpret statutes, understand administrative procedures, advise on compliance obligations, identify taxpayer remedies and support clients or employers when dealing with tax authorities.

This course provides the legal foundation required for advanced study in tax administration, tax dispute resolution, tax planning, international taxation, tax risk management and professional tax advisory work.

Course Learning Outcomes

Learning Outcome
1. Explain the nature, history, purpose and sources of revenue law in Zimbabwe.
2. Explain the constitutional basis for taxation and the rule of law in tax administration.
3. Identify and interpret the main tax statutes and legislative instruments applicable to revenue law.
4. Apply principles of statutory interpretation to revenue law and tax dispute scenarios.
5. Explain the role, powers and responsibilities of revenue authorities in tax administration.

Learning Outcome
6. Identify the rights and obligations of taxpayers under revenue law.
7. Interpret legal aspects of tax assessments, audits, notices and administrative decisions.
8. Explain objection, appeal and dispute-resolution procedures available to taxpayers.
9. Identify tax offences, penalties and civil or criminal liabilities arising from non-compliance.
10. Apply judicial precedents and landmark cases to practical tax scenarios.
11. Explain dispute avoidance and alternative dispute-resolution approaches in revenue matters.
12. Communicate legal and compliance implications clearly to clients, employers, supervisors and tax authorities.
13. Apply ethical principles of integrity, objectivity, confidentiality, professional competence and due care in revenue-law practice.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Revenue law and legal framework	IES 2	Advanced	Candidate can explain the legal foundations of taxation and identify applicable statutes, constitutional provisions and administrative-law principles.
Statutory interpretation	IES 2 and IES 3	Advanced	Candidate can interpret revenue-law provisions and apply recognised interpretive methods to practical tax matters.
Tax administration and taxpayer rights	IES 2 and IES 3	Advanced	Candidate can identify revenue authority powers, taxpayer obligations, taxpayer rights and procedural safeguards.
Dispute resolution and legal remedies	IES 2 and IES 3	Advanced	Candidate can explain objection, appeal, litigation and alternative dispute-resolution procedures in tax matters.
Analytical and problem-solving skills	IES 3	Advanced	Candidate can analyse assessments, legal documents, taxpayer facts and dispute triggers to determine appropriate legal responses.
Professional communication	IES 3	Advanced	Candidate can prepare clear legal explanations, compliance notes, dispute summaries and advisory communications.
Professional values, ethics and attitudes	IES 4	Advanced	Candidate can identify ethical issues involving confidentiality, due care, misleading legal positions and improper taxpayer representation.
Assessment of professional competence	IES 6	Advanced	Candidate can demonstrate competence through statutory interpretation, case analysis, constructed-response questions, legal drafting and professional communication tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Foundations of revenue law	Nature and sources of revenue law, history of taxation, reasons for taxation, canons of taxation and types of taxes
Constitutional basis of taxation	Rule of law, legality, public finance provisions, taxpayer rights and constitutional limitations on fiscal powers

Knowledge Area	Detailed Knowledge Components
Statutory interpretation	Literal, golden, mischief, purposive and contextual approaches to interpreting revenue statutes
Revenue authorities	Legal mandate, administrative powers, assessments, audits, information requests and enforcement powers
Tax statutes	Income Tax Act, Value Added Tax Act, Capital Gains Tax Act, Customs and Excise Act and relevant Finance Act amendments
Taxpayer rights and obligations	Registration, filing, payment, record keeping, cooperation, confidentiality, fair administrative action and dispute rights
Tax assessments and audits	Assessments, amended assessments, audit findings, notices, information requests and taxpayer responses
Objections and appeals	Objection procedures, appeal rights, time limits, evidence, documentation and dispute escalation
Tax offences and penalties	Criminal liabilities, civil penalties, interest, false statements, failure to file, failure to pay and record-keeping offences
Case law and precedents	Judicial precedents, landmark tax cases, ratio decidendi, persuasive authority and application to taxpayer facts
Alternative dispute resolution	Dispute avoidance, negotiation, settlement, alternative dispute resolution and professional engagement with tax authorities
Ethics and professional conduct	Integrity, objectivity, confidentiality, due care, public interest, responsible advice and avoidance of misleading legal positions

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Nature and Sources of Revenue Law	History of taxation, reasons for taxation, canons of taxation, types of taxes and modern taxation	Explain the nature and sources of revenue law	Revenue law framework summary
Constitutional Basis for Taxation and the Rule of Law	Constitutional authority for taxation, public finance, legality and fiscal accountability	Explain constitutional basis and rule of law	Constitutional tax basis note
Principles of Statutory Interpretation	Literal, golden, mischief, purposive and contextual interpretation	Apply statutory interpretation principles	Statutory interpretation exercise
Administrative Law and Role of Revenue Authorities	Revenue authority powers, administrative action, fairness and legality	Explain administrative role of revenue authorities	Revenue authority powers checklist
Introduction to Key Tax Statutes	Income Tax Act, VAT Act, Capital Gains Tax Act, Customs and Excise Act and Finance Acts	Identify and interpret key tax statutes	Tax statute mapping table
Rights and Obligations of Taxpayers	Filing, payment, records, cooperation, confidentiality and taxpayer remedies	Identify taxpayer rights and obligations	Taxpayer rights and duties matrix
Legal Aspects of Tax Assessments and Audits	Assessments, audits, information requests, taxpayer response and evidence	Interpret assessments and audit notices	Assessment and audit review note

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Objections, Appeals and Legal Process	Objection procedure, appeal routes, time limits and dispute documentation	Explain dispute procedures	Objection and appeal process checklist
Tax Offences and Penalties	Criminal and civil liabilities, penalties, interest and enforcement exposure	Identify tax offences and penalties	Penalty exposure analysis
Judicial Precedents and Landmark Cases	Case law, precedent, ratio, persuasive authority and tax jurisprudence	Apply precedents to tax scenarios	Case law application note
Dispute Avoidance and Alternative Dispute Resolution	Negotiation, settlement, escalation, dispute avoidance and professional conduct	Explain alternative dispute-resolution approaches	Dispute avoidance strategy note
Review and Case Law Application Exercise	Integrated revenue-law case analysis, legal interpretation, dispute procedure and ethics	Integrate legal analysis, dispute handling and communication	Integrated revenue law case solution

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain revenue-law principles, constitutional foundations, statutory interpretation and revenue authority powers.
Guided statutory reading	Used to develop competence in interpreting tax statutes, regulations and administrative notices.
Case law analysis	Used to expose candidates to judicial reasoning, precedent and application of legal principles to tax disputes.
Assessment and audit document review	Used to develop competence in interpreting notices, audit findings, assessments and taxpayer correspondence.
Dispute procedure workshops	Used to develop competence in objection, appeal and alternative dispute-resolution processes.
Ethics mini-cases	Used to address confidentiality, misleading legal arguments, unsupported taxpayer positions and professional due care.
Professional writing exercises	Used to develop concise legal explanations, dispute notes and taxpayer advisory communication.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain sources of revenue law	Foundations of revenue law	Lecture and guided reading	Case-based MCQs and short-answer questions
Explain constitutional basis for taxation	Constitutional basis of taxation	Constitutional analysis discussion	Constitutional tax scenario
Identify key tax statutes	Tax statutes	Guided statutory reading	Tax statute mapping question
Apply statutory interpretation	Statutory interpretation	Statutory interpretation workshop	Interpretation exercise

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain revenue authority powers	Revenue authorities	Lecture and document review	Revenue authority powers question
Identify taxpayer rights and obligations	Taxpayer rights and obligations	Rights-and-duties mapping	Taxpayer rights scenario
Interpret assessments and audits	Tax assessments and audits	Assessment document review	Assessment interpretation test
Explain objections and appeals	Objections and appeals	Dispute procedure workshop	Objection and appeal scenario
Identify offences and penalties	Tax offences and penalties	Worked examples	Penalty exposure question
Apply judicial precedents	Case law and precedents	Case analysis	Case law application question
Explain dispute avoidance	Alternative dispute resolution	Scenario discussion	Dispute avoidance note
Communicate legal implications	Professional communication	Writing exercises	Legal advisory note
Apply ethical principles	Ethics and professional conduct	Ethics mini-cases	Ethics scenario question

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Revenue Law Principles and Statutory Interpretation Test	20%	Timed short-answer and statutory interpretation test	Sources of revenue law, constitutional basis, interpretation rules and legal reasoning
Taxpayer Rights, Assessments and Audit Procedures Test	20%	Practical document review and constructed-response test	Taxpayer obligations, authority powers, assessments, audits, notices and procedural fairness
Objections, Appeals and Case Law Test	20%	Case-based legal analysis test	Objection procedure, appeal process, case law, dispute strategy and legal remedies
Ethics and Professional Judgement Test	10%	Scenario-based professional judgement test	Confidentiality, misleading legal positions, due care, public interest and responsible advice
Final Examination	30%	Mixed-format examination comprising MCQs, statutory interpretation, assessment review, constructed-response questions and integrated legal case analysis	Integrated revenue-law knowledge, legal analysis, procedural application, professional judgement and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Revenue-law principles, tax statutes, constitutional basis, taxpayer rights and authority powers
Section B	Statutory interpretation and legal analysis	25	Interpretation of revenue statutes, constitutional principles and legal reasoning
Section C	Assessment, audit and dispute procedure scenario	30	Assessments, audits, taxpayer rights, objections, appeals and evidence requirements
Section D	Case law, ethics and advisory mini-case	25	Judicial precedent, dispute avoidance, professional conduct, legal communication and due care
Total		**100**	

The final examination mark shall be converted to represent 30% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain revenue-law principles, tax statutes, constitutional provisions and taxpayer rights	20%
Application	Apply legal principles, statutory interpretation and dispute procedures to practical tax scenarios	35%
Analysis	Analyse assessments, audit findings, legal issues, taxpayer remedies, precedents and procedural risks	30%
Professional judgement and ethics	Evaluate ethical issues, legal risk, dispute strategy, public interest and responsible advisory conduct	15%
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Nature and sources of revenue law	5%	MCQ / short-answer
Constitutional basis and rule of law	10%	Legal scenario
Statutory interpretation	15%	Interpretation exercise
Administrative law and revenue authorities	10%	Authority powers question
Key tax statutes	10%	Statute mapping question
Taxpayer rights and obligations	10%	Taxpayer rights scenario
Assessments and audits	10%	Document review
Objections, appeals and legal process	10%	Dispute procedure question
Tax offences and penalties	5%	Penalty exposure question
Judicial precedents and landmark cases	5%	Case law analysis
Dispute avoidance and ADR	5%	Dispute strategy note
Ethics and professional communication	5%	Ethics and advisory mini-case
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Introduction to Revenue Law.
Course code	Each item must be tagged to CTA3001.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Advanced.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, short answer, statutory interpretation, document review, case law analysis, constructed response, advisory note or ethics scenario.
Degree of difficulty	Each item must be classified as standard, challenging or advanced.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

No examination sitting shall be generated unless prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Introduction to Revenue Law
Legislative material	Constitution of Zimbabwe, Income Tax Act, Value Added Tax Act, Capital Gains Tax Act, Customs and Excise Act and Finance Act amendments
Tax administration material	Zimbabwe Revenue Authority administrative guidelines, public notices, forms and practice materials
Legal materials	High Court Act, Evidence Act, Civil Procedure materials, Criminal Procedure and Evidence Act, High Court Rules and Magistrates Court Rules
Case law support	Zimbabwean tax cases, constitutional cases, administrative law cases and regional tax decisions
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Legal source identification	Candidate can identify statutes, constitutional provisions, cases and administrative materials relevant to revenue law.
Statutory interpretation	Candidate can interpret revenue-law provisions and apply them to tax scenarios.

Practical Competency	Expected Candidate Capability
Assessment review	Candidate can identify legal issues arising from tax assessments, audits and notices.
Taxpayer rights analysis	Candidate can identify taxpayer obligations, rights and available remedies.
Dispute procedure awareness	Candidate can explain objection, appeal and dispute-resolution procedures.
Case law application	Candidate can use precedent to support tax analysis and advisory work.
Penalty exposure analysis	Candidate can identify criminal, civil and administrative consequences of non-compliance.
Ethical decision-making	Candidate can identify confidentiality, misleading advice and due-care issues.
Professional communication	Candidate can prepare clear legal explanations and dispute-related notes.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through questions on revenue-law sources, tax statutes, constitutional principles and taxpayer rights.
Legal application	Through statutory interpretation and assessment-review scenarios.
Analytical ability	Through case law analysis, dispute procedure evaluation and taxpayer remedy identification.
Professional judgement	Through evaluation of legal risks, taxpayer position, ethical limits and dispute strategy.
Communication competence	Through written legal explanations, advisory notes and dispute summaries.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed across the assessment cycle.
Syllabus coverage	Moderators shall verify that assessment covers prescribed topic areas and does not over-concentrate on narrow areas.
Cognitive-level coverage	Moderators shall confirm that assessment tests knowledge, application, analysis, professional judgement and ethics.
Reliability of marking	Marking guides shall be reviewed for consistency, fairness and objectivity, especially for legal analysis and constructed responses.
Legal accuracy	Questions and suggested solutions shall be reviewed for consistency with current legislation, case law and tax administration practice.
Ethical appropriateness	Items shall not reward misleading legal positions, unsupported arguments or improper taxpayer representation.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined to reduce predictability and question spotting.

CTA3002: Law for Tax Practitioners

Course Identification Table

Item	Details
Programme	Post-Graduate Diploma in Applied Taxation
Course Code	CTA3002
Course Title	Law for Tax Practitioners
Programme Part	Part C
Programme Stage	Advanced Technical Taxation Stage
Proficiency Level	Advanced
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, legal reasoning, tax dispute analysis, drafting, professional judgement and advisory communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This course offers in-depth knowledge of legal principles and statutory frameworks relevant to tax practitioners. It focuses on statutory interpretation, administrative law, legal remedies, taxpayer rights, tax dispute procedures, evidence, legal drafting and professional responsibilities within the regulatory environment governing taxation in Zimbabwe.

The course is designed to ensure that candidates can interpret legal provisions, understand taxpayer and revenue authority obligations, navigate administrative and judicial tax processes, advise on remedies, draft basic legal-tax documents and apply legal reasoning in compliance, advisory and planning contexts.

Course Purpose

The purpose of this course is to develop the legal competence required by tax practitioners operating in a regulated professional environment. Tax practitioners must understand the legal consequences of advice, the rights and obligations of taxpayers, the remedies available under law, and the procedures governing tax investigations, audits, objections and appeals.

The course equips candidates with practical legal reasoning, drafting, advisory and dispute-support skills required for professional tax practice.

Course Learning Outcomes

Learning Outcome
1. Interpret and apply statutory provisions relevant to tax matters.
2. Explain the structure and operation of legal systems and sources of tax law.
3. Evaluate the legal rights and duties of taxpayers and tax authorities.
4. Advise clients or employers on legal remedies available in tax disputes.
5. Explain administrative and judicial review processes relevant to taxation.

Learning Outcome
6. Apply principles of evidence and burden of proof in tax cases.
7. Analyse legal aspects of tax investigations, audits, offences and penalties.
8. Apply legal reasoning to tax compliance, advisory and planning matters.
9. Draft basic legal-tax opinions, client advisory notes and tax dispute correspondence.
10. Apply professional ethics, due care and confidentiality when dealing with legal-tax matters.
11. Communicate legal and tax implications clearly to clients, employers, supervisors and regulatory bodies.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Legal knowledge for tax practice	IES 2	Advanced	Candidate can explain legal systems, sources of law, statutory frameworks and legal remedies relevant to tax practitioners.
Statutory interpretation and legal reasoning	IES 2 and IES 3	Advanced	Candidate can interpret statutory provisions and apply legal reasoning to tax compliance, advisory and dispute matters.
Administrative and judicial procedures	IES 2 and IES 3	Advanced	Candidate can explain administrative law, review processes, objections, appeals and litigation-related procedures.
Evidence and dispute support	IES 2 and IES 3	Advanced	Candidate can identify evidence requirements, burden of proof and legal documentation needed to support tax positions.
Legal drafting and communication	IES 3	Advanced	Candidate can prepare structured legal-tax opinions, advisory notes, dispute correspondence and case summaries.
Professional values, ethics and attitudes	IES 4	Advanced	Candidate can identify legal-practice ethical issues involving confidentiality, due care, misleading advice and professional responsibility.
Assessment of professional competence	IES 6	Advanced	Candidate can demonstrate competence through legal analysis, drafting, case interpretation, constructed-response questions and professional communication tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Legal systems and sources of tax law	Constitution, statutes, statutory instruments, common law, case law, administrative guidance and legal hierarchy
Statutory interpretation	Interpretation principles, statutory language, definitions, schedules, purposive interpretation and tax-specific interpretation
Taxpayer and authority rights and duties	Legal obligations, administrative powers, procedural fairness, taxpayer remedies and revenue authority responsibilities
Legal remedies and appeals	Objections, appeals, review, judicial remedies, enforcement challenges and dispute escalation
Administrative law	Lawful administrative action, reasonableness, fairness, reviewability, discretion and administrative justice

Knowledge Area	Detailed Knowledge Components
Tax offences and penalties	Criminal and civil penalties, non-compliance, false statements, sanctions and enforcement exposure
Evidence and burden of proof	Documentary evidence, records, contracts, correspondence, witness statements, admissibility and evidentiary sufficiency
Tax investigations and audits	Legal procedures, information requests, search and inspection issues, taxpayer cooperation and professional boundaries
Legal drafting	Legal opinions, advisory notes, objection letters, submissions, case summaries and client communications
Case law review	Zimbabwean tax decisions, regional decisions, precedents, ratio decidendi and application of judgments
Professional ethics	Legal responsibility, due care, confidentiality, objectivity, conflicts, misleading advice and professional behaviour

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Legal Systems and Sources of Tax Law	Legal systems, hierarchy of laws, Constitution, statutes, common law and case law	Explain legal systems and sources of tax law	Legal source hierarchy note
Principles of Statutory Interpretation and Application in Tax	Interpretation methods, definitions, schedules and tax-specific interpretation	Interpret statutory provisions	Statutory interpretation exercise
Rights and Duties of Taxpayers and the Tax Authority	Taxpayer obligations, revenue authority powers, fairness and procedural safeguards	Evaluate rights and duties	Rights and duties matrix
Legal Remedies and Appeals under Tax Law	Objections, appeals, reviews and remedies available to taxpayers	Advise on legal remedies	Remedy selection scenario
Administrative Law and Review of Tax Decisions	Administrative justice, discretion, reviewability and lawful decision-making	Explain review processes	Administrative review note
Tax Offences and Penalties: Legal Perspectives	Criminal and civil liabilities, penalties, interest and sanctions	Analyse offences and penalties	Penalty and offence analysis
Legal Aspects of Tax Planning and Avoidance	Lawful planning, avoidance, evasion, substance, anti-avoidance and professional limits	Apply legal reasoning to planning	Legal planning risk note
Law of Evidence and Burden of Proof in Tax Cases	Documentary evidence, burden of proof, admissibility and sufficiency	Apply evidence principles	Evidence checklist
Legal Procedures for Tax Investigations and Audits	Investigations, audits, information requests, taxpayer responses and professional conduct	Explain investigation and audit procedure	Investigation procedure checklist

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Case Law Review: Landmark Tax Decisions in Zimbabwe	Precedent, ratio, persuasive authority and application to tax cases	Apply case law to tax scenarios	Case law application summary
Practical Aspects of Legal Drafting and Client Advisory	Drafting opinions, letters, submissions and advisory notes	Draft legal-tax communications	Legal advisory note
Mock Tribunal / Case Study Presentation and Review	Integrated legal reasoning, dispute analysis, evidence, advocacy and ethics	Integrate law, evidence, judgement and communication	Integrated legal-tax case solution

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain legal principles, statutory frameworks, administrative law and tax remedies.
Guided statutory reading	Used to develop competence in interpreting tax legislation and legal instruments.
Case law workshops	Used to develop skills in reading judgments and applying precedents to tax scenarios.
Evidence review exercises	Used to identify supporting documents, legal relevance and burden-of-proof issues.
Drafting workshops	Used to prepare legal-tax opinions, advisory notes, objection letters and submissions.
Mock tribunal exercises	Used to develop structured argument, issue framing and professional communication.
Ethics mini-cases	Used to examine confidentiality, due care, conflicts and misleading advice.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Interpret statutory provisions	Statutory interpretation	Guided statutory reading	Interpretation test
Explain legal systems and sources	Legal systems and sources of tax law	Lecture and discussion	Legal source question
Evaluate rights and duties	Taxpayer and authority rights and duties	Rights mapping exercise	Rights and duties scenario
Advise on legal remedies	Legal remedies and appeals	Remedy selection workshop	Remedies case question
Explain review processes	Administrative law	Case discussion	Administrative review scenario
Apply evidence principles	Evidence and burden of proof	Evidence review exercises	Evidence review test
Analyse investigations and audits	Tax investigations and audits	Procedure workshop	Audit procedure question
Apply legal reasoning to tax matters	Legal reasoning and case law	Case law workshops	Constructed-response legal analysis
Draft legal-tax opinions	Legal drafting	Drafting workshop	Drafting task

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Apply professional ethics	Professional ethics	Ethics mini-cases	Ethics scenario

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Statutory Interpretation and Legal Systems Test	20%	Timed short-answer and interpretation test	Sources of law, statutory interpretation, legal hierarchy and application to tax
Taxpayer Rights, Remedies and Administrative Review Test	20%	Scenario-based constructed-response test	Taxpayer rights, authority duties, remedies, objections, appeals and review
Evidence, Investigations and Drafting Test	20%	Practical document review and legal drafting test	Evidence, burden of proof, tax investigations, audit procedure and legal-tax communication
Ethics and Professional Judgement Test	10%	Scenario-based professional judgement test	Due care, confidentiality, misleading advice, conflicts and professional responsibility
Final Examination	30%	Mixed-format examination comprising MCQs, statutory interpretation, case analysis, drafting and integrated legal scenario	Integrated legal knowledge, application, analysis, drafting, judgement and ethics
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Legal systems, statutory interpretation, taxpayer rights, remedies and professional ethics
Section B	Statutory interpretation and administrative review question	25	Interpretation, administrative law, reviewability and procedural fairness
Section C	Evidence, investigations and dispute scenario	30	Evidence, burden of proof, audits, investigations, remedies and legal reasoning
Section D	Legal drafting, case law and ethics mini-case	25	Drafting, precedent, client advisory, professional judgement and ethical conduct
Total		**100**	

The final examination mark shall be converted to represent 30% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain legal principles, sources of law, rights, remedies and procedures	20%

Cognitive Level	Description	Minimum Weighting
Application	Apply statutory interpretation, remedies, evidence rules and review principles to practical tax scenarios	35%
Analysis	Analyse legal issues, disputed facts, taxpayer remedies, evidential weaknesses and procedural risks	30%
Professional judgement and ethics	Evaluate ethical risks, client pressure, due care, confidentiality and responsible legal-tax advice	15%
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Legal systems and sources of tax law	5%	MCQ / short-answer
Statutory interpretation	15%	Interpretation exercise
Rights and duties	10%	Scenario-based question
Legal remedies and appeals	10%	Remedies case
Administrative law and review	10%	Administrative review question
Tax offences and penalties	5%	Penalty scenario
Tax planning and avoidance	5%	Legal risk question
Evidence and burden of proof	15%	Evidence review test
Tax investigations and audits	10%	Investigation procedure question
Case law review	5%	Case law application
Legal drafting and advisory	5%	Drafting task
Ethics and professional conduct	5%	Ethics scenario
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Law for Tax Practitioners.
Course code	Each item must be tagged to CTA3002.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Advanced.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, short answer, legal interpretation, evidence review, drafting, constructed response, integrated case or ethics scenario.
Degree of difficulty	Each item must be classified as standard, challenging or advanced.
Mark allocation	Each item must show available marks and expected time allocation.

Tagging Requirement	Description
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Law for Tax Practitioners
Legislative material	Constitution of Zimbabwe, Income Tax Act, Value Added Tax Act, Capital Gains Tax Act, Customs and Excise Act and Finance Act amendments
Administrative law material	Administrative Justice Act and related administrative-law guidance
Tax administration material	ZIMRA practice notes, legal circulars, forms and dispute guidance
Case law support	Zimbabwean tax dispute precedents and relevant regional court decisions
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Legal interpretation	Candidate can interpret and apply statutory provisions relevant to tax matters.
Legal reasoning	Candidate can apply legal reasoning to tax compliance, advisory and dispute scenarios.
Remedies analysis	Candidate can advise on objections, appeals and legal remedies.
Evidence review	Candidate can identify evidence needed to support tax positions.
Legal drafting	Candidate can prepare basic legal-tax opinions and advisory notes.
Investigation procedure awareness	Candidate can explain legal procedures for audits and tax investigations.
Ethical decision-making	Candidate can identify due-care, confidentiality and professional conduct issues.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical legal knowledge	Through questions on legal systems, statutory frameworks, remedies and tax procedures.
Practical application	Through statutory interpretation, evidence review and administrative review scenarios.
Drafting competence	Through legal-tax opinions, advisory notes and dispute correspondence.
Analytical ability	Through case law review, legal issue identification and procedural risk analysis.
Professional judgement	Through legal remedies, ethical dilemmas and client advisory scenarios.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed.
Syllabus coverage	Moderators shall verify coverage of statutory interpretation, rights, remedies, evidence, investigations and ethics.
Cognitive-level coverage	Moderators shall confirm assessment of knowledge, application, analysis, judgement and ethics.
Legal accuracy	Questions and suggested solutions shall be checked against current law and procedure.
Reliability of marking	Marking guides shall ensure consistency in legal analysis and drafting questions.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined.

CTA3003: Taxation Framework

Course Identification Table

Item	Details
Programme	Post-Graduate Diploma in Applied Taxation
Course Code	CTA3003
Course Title	Taxation Framework
Programme Part	Part C
Programme Stage	Advanced Technical Taxation Stage
Proficiency Level	Advanced
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, policy analysis, tax-system evaluation, computation, professional judgement and advisory communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This course provides a strategic understanding of the tax system, the economic rationale for taxation, and the administrative, legal and policy frameworks underpinning taxation in Zimbabwe. It examines both the theoretical and practical aspects of how taxation supports fiscal sustainability, equity, accountability and national development.

The course prepares candidates to critically analyse tax regimes, understand institutional roles, compare Zimbabwe's tax framework with international standards and apply professional judgement in tax administration, compliance and advisory work.

Course Purpose

The purpose of this course is to develop a broad and advanced understanding of the tax framework within which tax practitioners operate. Candidates must understand not only individual tax heads, but also the structure, policy rationale, institutional environment, administrative framework and economic implications of taxation.

The course provides a foundation for advanced applied taxation, direct taxation, indirect taxation, tax planning, taxation science and tax risk management.

Course Learning Outcomes

Learning Outcome
1. Explain the principles, objectives and functions of taxation.
2. Analyse the structure and functions of Zimbabwe's tax system.
3. Evaluate the role of taxation in public finance, macroeconomic policy and national development.
4. Classify taxes into direct, indirect, progressive, proportional, regressive and other recognised categories.

Learning Outcome
5. Explain the role of revenue authorities, policy institutions, Parliament and public institutions in tax oversight.
6. Analyse the legal and constitutional framework supporting taxation in Zimbabwe.
7. Compare Zimbabwe's taxation framework with international standards and selected best practices.
8. Explain the relationship between taxation, fiscal policy, regional integration and economic development.
9. Apply ethical and governance considerations to tax policy, administration and advisory work.
10. Prepare basic tax computations involving income tax, capital gains tax and value added tax within a framework context.
11. Communicate tax framework, policy and compliance issues clearly to clients, employers, supervisors and stakeholders.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Tax system knowledge	IES 2	Advanced	Candidate can explain the structure, objectives, principles and institutional framework of Zimbabwe's tax system.
Public finance and policy analysis	IES 2 and IES 3	Advanced	Candidate can analyse the role of taxation in revenue mobilisation, fiscal policy, equity and economic development.
Legal and regulatory framework	IES 2	Advanced	Candidate can identify constitutional, statutory and institutional foundations of taxation.
Comparative tax analysis	IES 2 and IES 3	Advanced	Candidate can compare Zimbabwe's tax framework with regional and international practices.
Analytical and professional judgement	IES 3 and IES 4	Advanced	Candidate can evaluate tax policy, administration and ethical considerations in tax-system design.
Professional communication	IES 3	Advanced	Candidate can prepare clear policy notes, framework analyses, computation summaries and stakeholder communications.
Professional values, ethics and attitudes	IES 4	Advanced	Candidate can identify transparency, accountability, anti-avoidance, governance and public-interest issues in taxation.
Assessment of professional competence	IES 6	Advanced	Candidate can demonstrate competence through policy analysis, computations, comparative evaluation, constructed-response questions and advisory communication tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Taxation and public finance	Role of taxation in economic development, revenue mobilisation, redistribution and fiscal sustainability
Tax principles	Equity, efficiency, neutrality, simplicity, certainty, convenience, economy and administrative feasibility

Knowledge Area	Detailed Knowledge Components
Classification of taxes	Direct taxes, indirect taxes, progressive taxes, proportional taxes, regressive taxes, capital taxes and consumption taxes
Revenue institutions	Revenue authority, Ministry of Finance, Parliament, oversight bodies and public finance institutions
Legal framework of taxation	Constitution, tax statutes, Finance Acts, statutory instruments and legal basis of tax authority powers
Zimbabwe's tax structure	Income tax, capital gains tax, VAT, customs and excise, withholding taxes and other levies
Tax harmonisation and integration	SADC, COMESA, regional tax cooperation, trade integration and harmonisation issues
International best practice	OECD guidance, ATAF materials, comparative tax administration and selected global reform approaches
Tax oversight and accountability	Parliamentary oversight, public institutions, transparency, public finance accountability and taxpayer trust
Ethics and governance	Anti-avoidance, accountability, responsible tax administration, professional conduct and public-interest considerations
Tax computations	Income tax, capital gains tax and value added tax computations within an applied framework
Policy and reform analysis	Tax reform, tax policy evaluation, stakeholder engagement and advisory implications

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Taxation and Fiscal Policy	Meaning, purpose, objectives and role of taxation in public finance	Explain principles and objectives of taxation	Taxation and fiscal policy summary
Principles of Equity, Efficiency and Simplicity in Tax Systems	Equity, efficiency, neutrality, certainty, simplicity and administrative feasibility	Explain principles of a sound tax system	Tax principles evaluation matrix
Classification of Taxes: Direct versus Indirect	Direct, indirect, progressive, regressive, proportional and consumption taxes	Classify taxes and explain implications	Tax classification table
Revenue Authorities and Tax Policy Institutions in Zimbabwe	Revenue authority, Ministry of Finance, Parliament and tax policy institutions	Explain institutional roles	Tax institution responsibility matrix
Structure of Zimbabwe's Tax System	ZIMRA, Ministry of Finance, tax heads and administration framework	Analyse Zimbabwe's tax-system structure	Zimbabwe tax system map
Income Tax Act, Capital Gains Tax, Finance Act, VAT and Taxation and Economic Development	Major tax statutes and their role in development and compliance	Identify major tax laws and their framework role	Tax statutes and development note
Legal Framework of Taxation	Statutes, constitutional basis and fiscal legality	Analyse legal framework of taxation	Legal framework summary

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Tax Harmonisation and Regional Integration	SADC, COMESA, regional coordination and cross-border tax issues	Explain regional integration and harmonisation	Regional tax integration note
International Best Practices and OECD Guidelines	Comparative administration, tax reform and global guidance	Compare Zimbabwe with international standards	Comparative tax framework analysis
Role of Parliament and Public Institutions in Tax Oversight	Oversight, accountability, transparency and public finance control	Evaluate institutional oversight	Tax oversight checklist
Ethical Challenges in Tax Policy and Administration	Anti-avoidance, transparency, corruption risk, accountability and public trust	Apply ethical and governance considerations	Ethics and tax policy scenario
Income Tax, Capital Gains Tax and Value Added Tax Computations	Applied computations within a framework and policy context	Prepare basic tax computations	Integrated tax computation schedule

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain tax principles, public finance, institutional framework and legal basis of taxation.
Policy discussion seminars	Used to develop competence in analysing tax objectives, equity, efficiency and administrative feasibility.
Comparative analysis workshops	Used to compare Zimbabwe's tax framework with regional and international practices.
Computation workshops	Used to apply income tax, CGT and VAT computations in a framework context.
Case-based learning	Used to examine ethical, governance, policy and administrative issues in tax systems.
Professional writing exercises	Used to prepare tax framework summaries, policy notes and advisory explanations.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain taxation principles	Tax principles	Lecture and policy discussion	Short-answer and MCQ questions
Analyse Zimbabwe's tax system	Zimbabwe's tax structure	Tax system mapping	Tax-system analysis question
Evaluate taxation in public finance	Taxation and public finance	Policy seminar	Public finance scenario
Classify taxes	Classification of taxes	Worked examples	Tax classification test
Explain institutional roles	Revenue institutions	Institution mapping	Institutional responsibility question
Analyse legal framework	Legal framework of taxation	Guided legal reading	Legal framework scenario

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Compare international practices	International best practice	Comparative workshop	Comparative analysis question
Explain regional integration	Tax harmonisation and integration	Regional policy discussion	Regional integration question
Apply ethics and governance	Ethics and governance	Ethics case discussion	Ethics scenario
Prepare tax computations	Tax computations	Computation workshop	Computational test
Communicate framework issues	Professional communication	Writing exercises	Advisory note

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Tax Principles and Institutional Framework Test	20%	Timed short-answer and case-based test	Tax principles, institutions, tax classifications and public finance concepts
Legal, Policy and Comparative Framework Test	20%	Constructed-response policy and legal analysis test	Legal basis, regional integration, international best practice and tax oversight
Applied Tax Computation Test	20%	Practical computational test	Income tax, capital gains tax and VAT computations within a framework context
Ethics and Governance Test	10%	Scenario-based professional judgement test	Transparency, accountability, anti-avoidance, public interest and ethical administration
Final Examination	30%	Mixed-format examination comprising MCQs, policy analysis, computations, constructed-response questions and integrated tax framework case	Integrated tax framework knowledge, application, analysis, judgement and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Tax principles, institutions, tax classifications, legal framework and ethics
Section B	Tax system and policy analysis	25	Public finance, fiscal policy, tax-system structure, oversight and development
Section C	Tax computation and legal framework question	30	Income tax, CGT, VAT, statutory framework and applied technical competence
Section D	Comparative, governance and ethics mini-case	25	International standards, regional integration, transparency, accountability and professional judgement
Total		**100**	

The final examination mark shall be converted to represent 30% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain tax principles, institutions, classifications and legal framework	20%
Application	Apply tax principles, framework analysis and basic computations to practical scenarios	35%
Analysis	Analyse policy choices, institutional roles, regional issues, tax-system design and comparative practices	30%
Professional judgement and ethics	Evaluate governance, accountability, anti-avoidance, public interest and ethical tax administration	15%
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Taxation and fiscal policy	10%	Short-answer / scenario
Equity, efficiency and simplicity	10%	Policy evaluation
Classification of taxes	10%	Classification question
Revenue authorities and policy institutions	10%	Institutional analysis
Zimbabwe tax system structure	10%	System mapping
Main tax statutes and development	10%	Legal framework question
Legal framework of taxation	10%	Scenario question
Regional integration	5%	Regional tax question
International best practice	5%	Comparative analysis
Parliament and oversight	5%	Oversight question
Ethical challenges	5%	Ethics scenario
Tax computations	10%	Computational test
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Taxation Framework.
Course code	Each item must be tagged to CTA3003.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Advanced.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.

Tagging Requirement	Description
Question type	Each item must identify whether it is MCQ, short answer, computation, policy analysis, comparative review, constructed response, integrated case or ethics scenario.
Degree of difficulty	Each item must be classified as standard, challenging or advanced.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Taxation Framework
Legislative material	Constitution of Zimbabwe, Income Tax Act, VAT Act, Capital Gains Tax Act, Customs and Excise Act and Finance Act amendments
Policy material	Zimbabwe national budgets, fiscal policy documents and tax policy papers
Administrative material	ZIMRA publications, tax guides and compliance materials
International resources	OECD tax policy resources, ATAF materials and comparative tax administration guidance
Public finance resources	Public finance texts, IMF tax working papers and tax reform publications
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Tax-system analysis	Candidate can analyse the design and structure of Zimbabwe's tax system.
Policy interpretation	Candidate can interpret tax policy objectives and their relationship with public finance.
Legal framework awareness	Candidate can identify constitutional and statutory foundations of taxation.
Comparative analysis	Candidate can compare Zimbabwe's tax framework with selected international practices.
Computation competence	Candidate can prepare basic income tax, CGT and VAT computations.
Ethical judgement	Candidate can identify accountability, transparency and anti-avoidance issues.
Professional communication	Candidate can prepare framework analysis notes and policy-related advisory summaries.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through questions on tax principles, institutional roles, legal framework and classifications.
Practical application	Through computations and policy application scenarios.

Evidence Area	How Competence Is Demonstrated
Analytical ability	Through comparative tax-system analysis and public finance evaluation.
Professional judgement	Through ethics, governance and public-interest scenarios.
Communication competence	Through policy notes, framework summaries and advisory responses.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm assessment of tax principles, tax-system structure, policy, legal framework and computations.
Syllabus coverage	Moderators shall verify coverage of all major framework topics.
Cognitive-level coverage	Moderators shall confirm testing of knowledge, application, analysis, judgement and ethics.
Technical accuracy	Questions and solutions shall be reviewed for accuracy of computations, policy interpretation and legal references.
Ethical appropriateness	Items shall promote responsible, transparent and public-interest-oriented tax practice.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined.

CTA3004: Tax Secretaryship

Course Identification Table

Item	Details
Programme	Post-Graduate Diploma in Applied Taxation
Course Code	CTA3004
Course Title	Tax Secretaryship
Programme Part	Part C
Programme Stage	Advanced Technical Taxation Stage
Proficiency Level	Advanced
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, tax filing administration, document control, governance support, communication, professional judgement and digital compliance management
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This course equips candidates with practical knowledge and skills required to perform tax secretaryship roles within corporate entities, professional firms and tax departments. It covers statutory compliance, corporate governance duties, minute writing, filing tax documents, managing tax-related records, maintaining tax registers, coordinating tax submissions and corresponding with tax authorities and other regulatory bodies.

The course focuses on the interface between tax obligations and company secretarial functions, including record keeping, board-level tax documentation, regulatory filing, compliance monitoring, tax calendars, board resolutions and professional communication.

Course Purpose

The purpose of this course is to develop practical competence in tax secretaryship, compliance coordination and governance support. Tax practitioners often support boards, management and clients by maintaining records, coordinating filings, tracking deadlines, preparing minutes and resolutions, responding to tax authority queries and ensuring that tax compliance activities are properly documented.

This course equips candidates with the ability to manage tax documentation, support statutory filing discipline, maintain tax compliance registers and communicate professionally with stakeholders.

Course Learning Outcomes

Learning Outcome
1. Describe the functions and responsibilities of a tax secretary.
2. Explain the legal and governance background of tax secretaryship.
3. Maintain proper tax documentation, statutory records and compliance registers.
4. Prepare minutes, resolutions, tax meeting notes and reports relevant to tax matters.

Learning Outcome
5. Coordinate statutory returns, tax declarations and compliance submissions within prescribed deadlines.
6. Communicate effectively with tax authorities and other regulatory bodies.
7. Apply corporate governance principles to tax compliance and tax reporting matters.
8. Manage tax filing calendars, deadline controls and compliance monitoring systems.
9. Identify penalties and risks arising from poor tax secretaryship practices.
10. Use digital tools to support compliance monitoring, filing and record keeping.
11. Apply ethical principles of integrity, confidentiality, transparency, objectivity, professional competence and due care in tax secretaryship.
12. Communicate tax secretaryship issues clearly to boards, management, clients, supervisors, tax authorities and regulators.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Tax secretaryship and governance support	IES 2 and IES 3	Advanced	Candidate can explain the role of tax secretaryship and support governance, compliance and documentation processes.
Tax administration and filing coordination	IES 2 and IES 3	Advanced	Candidate can coordinate tax filings, maintain tax calendars, track deadlines and organise compliance submissions.
Records and documentation management	IES 2 and IES 3	Advanced	Candidate can maintain tax registers, records, minutes, resolutions, filing evidence and compliance documentation.
Professional communication	IES 3	Advanced	Candidate can draft professional correspondence, meeting notes, reports, minutes and tax compliance communications.
Risk and compliance monitoring	IES 2 and IES 3	Advanced	Candidate can identify risks arising from late filing, poor documentation, weak record keeping and non-compliance.
Digital compliance management	IES 2 and IES 3	Advanced	Candidate can use digital tools to monitor filings, deadlines, submissions, evidence and compliance reporting.
Professional values, ethics and attitudes	IES 4	Advanced	Candidate can identify confidentiality, transparency, integrity and responsibility issues in tax secretaryship.
Assessment of professional competence	IES 6	Advanced	Candidate can demonstrate competence through document-control tasks, filing calendar exercises, drafting tasks, compliance scenarios and ethics questions.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Tax secretaryship framework	Role, responsibilities, legal background, governance support and professional boundaries
Corporate governance and tax compliance	Board oversight, resolutions, management responsibility, reporting lines and governance principles

Knowledge Area	Detailed Knowledge Components
Tax administration and filing	Filing requirements, return formats, tax declarations, submission procedures, regulatory correspondence and evidence of filing
Tax registers and records	Tax registers, compliance registers, tax calendars, correspondence logs, document control and retention
Meeting documentation	Agendas, minutes, board resolutions, management reports, tax committee notes and action trackers
Communication with authorities	Tax authority queries, professional correspondence, responses, follow-up and record of communications
Deadline management	Filing calendars, reminders, task allocation, escalation, monitoring and compliance evidence
Non-compliance risks	Late submissions, poor records, penalties, interest, missed deadlines, weak governance and reputational exposure
Digital compliance tools	E-filing, electronic registers, spreadsheets, workflow tools, dashboards and compliance monitoring systems
Ethics and responsibility	Integrity, confidentiality, transparency, objectivity, due care, record accuracy and professional accountability

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Tax Secretaryship	Roles, legal background, responsibilities and professional boundaries	Describe the functions and responsibilities of a tax secretary	Tax secretaryship role summary
Record-Keeping and Document Control in Tax Practice	Document control, filing evidence, retention, tax records and compliance documentation	Maintain proper tax documentation and records	Tax document-control checklist
Statutory Returns: Formats and Filing Requirements	Return formats, declarations, statutory filing obligations and supporting evidence	Coordinate statutory returns and submissions	Statutory return filing checklist
Preparation and Management of Tax Registers	Tax registers, compliance registers, correspondence logs and record maintenance	Maintain tax registers and compliance records	Tax register template
Minute Writing for Tax Meetings and Board Resolutions	Agendas, minutes, resolutions, action trackers and board tax decisions	Prepare minutes and resolutions	Tax meeting minutes and resolution draft
Corporate Governance in Tax Compliance	Board oversight, tax governance, management responsibility and reporting lines	Apply governance principles to tax matters	Tax governance support note
Liaising with Tax Authorities and Responding to Queries	Professional correspondence, query responses, follow-up and communication logs	Communicate with tax authorities	Tax authority response letter
Drafting Tax Letters, Resolutions and Reports	Tax letters, board resolutions, compliance reports and advisory communications	Draft tax secretaryship documents	Draft letter, resolution or report

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Tax Filing Calendar and Deadline Management	Filing deadlines, reminders, compliance calendars, escalation and deadline tracking	Manage filing calendars and deadlines	Tax filing calendar
Penalties for Non-Compliance	Late filing, missed submissions, inaccurate records and penalties	Identify penalties and compliance risks	Non-compliance penalty note
Use of Digital Tools for Compliance Monitoring and Reporting	E-filing systems, spreadsheets, dashboards, electronic registers and workflow tools	Use digital tools for compliance monitoring	Digital compliance monitoring schedule
Simulation: End-to-End Secretaryship Case Study	Integrated record keeping, filing, minutes, correspondence, ethics and deadline control	Integrate tax secretaryship, compliance and communication skills	Integrated tax secretaryship case solution

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain tax secretaryship roles, filing obligations, governance support and documentation requirements.
Document-control workshops	Used to develop competence in maintaining registers, correspondence logs, tax files and filing evidence.
Drafting workshops	Used to prepare minutes, resolutions, letters, reports and tax authority responses.
Filing calendar exercises	Used to develop competence in deadline tracking, escalation and compliance monitoring.
Digital tool demonstrations	Used to show e-filing, spreadsheets, electronic registers and compliance dashboards.
Case-based learning	Used to integrate filings, records, governance, risk, penalties and professional communication.
Ethics mini-cases	Used to address confidentiality, transparency, record accuracy and professional responsibility.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Describe tax secretary functions	Tax secretaryship framework	Lecture and guided discussion	Short-answer and MCQ questions
Explain governance background	Corporate governance and tax compliance	Governance discussion	Governance scenario
Maintain documentation	Tax registers and records	Document-control workshop	Documentation review test
Prepare minutes and resolutions	Meeting documentation	Drafting workshop	Minutes and resolution drafting task
Coordinate statutory returns	Tax administration and filing	Filing process exercise	Filing compliance test

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Communicate with authorities	Communication with authorities	Correspondence workshop	Tax authority response task
Apply governance principles	Corporate governance and tax compliance	Case-based learning	Governance support question
Manage filing calendar	Deadline management	Filing calendar exercise	Calendar management test
Identify penalties and risks	Non-compliance risks	Risk scenario discussion	Penalty risk question
Use digital tools	Digital compliance tools	Digital tool demonstration	Digital compliance task
Apply ethics	Ethics and responsibility	Ethics mini-cases	Ethics scenario

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Tax Documentation and Register Management Test	20%	Practical document-control and register review test	Tax records, registers, correspondence logs, filing evidence and documentation quality
Statutory Filing and Deadline Management Test	20%	Practical filing calendar and compliance scenario test	Filing requirements, deadlines, escalation, return submission and compliance monitoring
Minutes, Resolutions and Tax Correspondence Test	20%	Drafting and professional communication test	Minutes, board resolutions, tax letters, reports and authority correspondence
Digital Compliance and Ethics Test	10%	Scenario-based digital and ethics test	Digital tools, confidentiality, transparency, accuracy and professional responsibility
Final Examination	30%	Mixed-format examination comprising MCQs, document review, drafting, compliance scenario and integrated secretaryship case	Integrated tax secretaryship knowledge, application, documentation, communication, judgement and ethics
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Tax secretaryship roles, filing obligations, governance, records and compliance principles
Section B	Tax documentation and filing calendar scenario	25	Records, registers, filing deadlines, compliance tracking and escalation
Section C	Drafting task	30	Minutes, resolutions, tax authority correspondence, compliance reports and professional communication
Section D	Digital compliance, penalties and ethics mini-case	25	Digital tools, non-compliance penalties, confidentiality, transparency and professional judgement

Section	Question Type	Marks	Competence Area Tested
Total		**100**	

The final examination mark shall be converted to represent 30% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain tax secretaryship roles, filing obligations, records and governance principles	20%
Application	Apply filing, document-control, minute-writing, register management and correspondence procedures	35%
Analysis	Analyse documentation gaps, deadline risks, non-compliance exposures and governance weaknesses	30%
Professional judgement and ethics	Evaluate confidentiality, transparency, accuracy, escalation and responsible compliance conduct	15%
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Introduction to tax secretaryship	5%	MCQ / short-answer
Record keeping and document control	15%	Documentation review
Statutory returns and filing requirements	15%	Filing scenario
Tax registers	10%	Register management task
Minutes and board resolutions	10%	Drafting task
Corporate governance in tax compliance	10%	Governance scenario
Liaising with tax authorities	10%	Correspondence task
Tax letters, resolutions and reports	10%	Drafting test
Filing calendar and deadline management	5%	Calendar exercise
Penalties for non-compliance	5%	Penalty risk question
Digital compliance tools	5%	Digital monitoring task
Ethics and professional conduct	5%	Ethics scenario
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Tax Secretaryship.
Course code	Each item must be tagged to CTA3004.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Advanced.

Tagging Requirement	Description
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, short answer, documentation review, filing calendar, drafting task, digital compliance task, integrated case or ethics scenario.
Degree of difficulty	Each item must be classified as standard, challenging or advanced.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Tax Secretaryship
Legislative material	Income Tax Act, Value Added Tax Act, Capital Gains Tax Act, Companies and Other Business Entities Act and relevant Finance Act amendments
Tax administration material	ZIMRA e-services guidance, tax return guides, practice circulars, filing templates and correspondence procedures
Governance material	Board resolution templates, minutes templates, corporate governance materials and tax governance guidance
Digital compliance support	Spreadsheet templates, compliance calendars, filing dashboards and electronic record-management guidance
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Tax filing coordination	Candidate can coordinate accurate and timely tax filing and reporting.
Tax documentation	Candidate can maintain proper tax records, registers and supporting documents.
Board-level documentation	Candidate can prepare minutes, reports and resolutions relevant to tax matters.
Regulatory communication	Candidate can draft professional correspondence to tax authorities and regulators.
Governance support	Candidate can support tax governance and board oversight processes.
Deadline management	Candidate can maintain tax calendars and escalate missed or pending compliance tasks.
Digital compliance management	Candidate can use digital tools to monitor filings, deadlines and records.
Ethical decision-making	Candidate can apply confidentiality, transparency, integrity and due care in tax secretaryship.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through questions on tax secretaryship roles, filing obligations, records and governance.
Practical application	Through tax registers, filing calendars, document-control and compliance scenarios.
Drafting competence	Through minutes, resolutions, tax letters and compliance reports.
Analytical ability	Through identification of documentation weaknesses, deadline risks and non-compliance penalties.
Professional judgement	Through confidentiality, escalation, governance and ethical scenarios.
Communication competence	Through professional tax correspondence and board-level reporting.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm coverage of filing, documentation, registers, minutes, correspondence, digital tools and ethics.
Syllabus coverage	Moderators shall verify that all topic areas are assessed across the assessment cycle.
Cognitive-level coverage	Moderators shall confirm testing of knowledge, application, analysis, judgement and ethics.
Practical relevance	Assessment items shall use realistic tax filing, record keeping, correspondence and governance scenarios.
Reliability of marking	Drafting and document-review tasks shall have clear marking guides.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined.

CTA3005: Management of Taxation & Ethics

Course Identification Table

Item	Details
Programme	Post-Graduate Diploma in Applied Taxation
Course Title	Management of Taxation & Ethics
Programme Part	Part C
Programme Stage	Advanced Technical Taxation Stage
Proficiency Level	Advanced
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, case analysis, ethical judgement, tax compliance management and professional skills
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence
Course Code	CTA3005

Course Description

This course develops the candidate's competence in managing tax compliance, tax practice operations, taxpayer obligations, client relationships and professional ethical responsibilities. It introduces learners to the organisation and management of tax work, tax compliance systems, tax risk management, engagement planning, taxpayer communication, professional conduct, confidentiality, conflicts of interest, anti-avoidance awareness and the ethical obligations of tax practitioners.

The course covers the practical management of tax deadlines, documentation, tax return preparation cycles, client onboarding, quality control, supervision of tax work, communication with tax authorities, handling of taxpayer records, professional independence, objectivity, integrity and the responsible exercise of professional judgement.

The course is designed to ensure that candidates can manage tax compliance tasks in a structured manner, identify ethical threats, apply appropriate safeguards, support lawful taxpayer compliance and communicate professionally with clients, employers, supervisors and tax authorities.

Course Purpose

The purpose of this course is to develop practical competence in the management of tax work and the ethical conduct expected of tax practitioners. Tax practice requires not only technical knowledge, but also proper planning, documentation, supervision, quality control, ethical judgement, risk awareness and responsible client service.

This course equips candidates with the ability to organise tax compliance work, manage deadlines, assess ethical risks, apply professional values, maintain confidentiality, support truthful disclosure and contribute to the credibility of the tax profession.

Course Learning Outcomes

Learning Outcome
1. Explain the role of tax management and professional ethics in tax practice.

Learning Outcome
2. Identify the responsibilities of tax practitioners, taxpayers, employers, supervisors and tax authorities in the tax compliance process.
3. Explain the tax compliance cycle, including registration, record keeping, return preparation, filing, payment, review and follow-up.
4. Apply basic tax work management procedures, including planning, allocation of tasks, deadline monitoring, review and documentation.
5. Identify key tax compliance risks arising from poor records, late filing, late payment, inaccurate returns, weak controls and inadequate supervision.
6. Explain the principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour.
7. Identify ethical threats, including self-interest, self-review, advocacy, familiarity, intimidation and conflicts of interest.
8. Apply appropriate safeguards to reduce ethical threats to an acceptable level.
9. Explain the ethical responsibilities of tax practitioners when handling incomplete records, aggressive tax positions, client pressure and suspected non-compliance.
10. Communicate tax compliance and ethical issues clearly to clients, employers, supervisors and tax authorities.
11. Apply professional judgement when managing tax engagements, taxpayer communications, documentation quality and ethical dilemmas.
12. Explain basic quality control procedures applicable to tax practice, including review, supervision, file documentation and engagement closure.
13. Identify confidentiality, data protection and record retention issues in tax practice.
14. Demonstrate responsible professional conduct in practical tax management and ethics scenarios.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Tax compliance management	IES 2	Intermediate	Candidate can explain and apply structured procedures for managing taxpayer registration, records, returns, filing, payment and follow-up.
Tax practice administration	IES 2 and IES 3	Intermediate	Candidate can organise tax work, monitor deadlines, review documentation and support effective delivery of tax services.
Tax risk management	IES 2 and IES 3	Intermediate	Candidate can identify common compliance risks, documentation gaps, control weaknesses and taxpayer exposure areas.
Professional values and ethics	IES 4	Intermediate	Candidate can identify ethical principles, threats and safeguards in practical tax practice scenarios.
Professional judgement	IES 3 and IES 4	Intermediate	Candidate can evaluate practical tax dilemmas and recommend responsible actions consistent with law and professional conduct.
Professional communication	IES 3	Intermediate	Candidate can prepare clear tax management notes, ethical issue summaries, compliance checklists and client communication.

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Information and records management	IES 2 and IES 3	Intermediate	Candidate can identify appropriate documentation, confidentiality, file management and record retention requirements.
Assessment of professional competence	IES 6	Intermediate	Candidate can demonstrate competence through case-based ethics questions, compliance management scenarios, constructed-response analysis and practical risk review tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Tax management framework	Nature of tax management, role of tax practitioners, tax compliance lifecycle, taxpayer obligations and professional responsibilities
Tax compliance administration	Tax registration, tax calendars, return preparation, filing procedures, payment monitoring, follow-up and taxpayer correspondence
Tax practice operations	Client onboarding, engagement planning, task allocation, supervision, work review, documentation control and file closure
Tax risk management	Late filing, late payment, inaccurate returns, incomplete records, unsupported deductions, weak controls and audit triggers
Ethical principles	Integrity, objectivity, professional competence, due care, confidentiality and professional behaviour
Ethical threats and safeguards	Self-interest, self-review, advocacy, familiarity, intimidation, conflicts of interest, safeguards and documentation
Client acceptance and continuance	Due diligence, competence assessment, independence considerations, engagement terms, risk screening and disengagement considerations
Handling non-compliance	Suspected non-compliance, incomplete records, false information, aggressive tax positions, client pressure and escalation procedures
Communication with tax authorities	Professional correspondence, responding to queries, maintaining respectful communication, disclosure and representation boundaries
Quality control in tax practice	Review procedures, supervision, checklists, file documentation, consultation, escalation and engagement quality review
Confidentiality and data protection	Taxpayer information, access controls, record retention, digital files, privacy risks and responsible information handling
Professional accountability	Disciplinary consequences, reputational risk, public interest, professional scepticism and responsible conduct

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Tax Management and Ethics	Nature, purpose and importance of tax management and ethical conduct in tax practice	Explain the role of tax management and professional ethics	Tax management and ethics overview note
Tax Practitioner Responsibilities	Duties of practitioners, taxpayers, employers, supervisors and tax authorities	Identify responsibilities within the tax compliance process	Responsibility mapping table

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Tax Compliance Lifecycle	Registration, record keeping, return preparation, filing, payment, review and follow-up	Explain the tax compliance cycle	Tax compliance cycle checklist
Managing Tax Work and Deadlines	Tax calendars, task allocation, work planning, supervision and deadline monitoring	Apply tax work management procedures	Tax work planning schedule
Tax Records and Documentation Management	Source documents, working papers, file structure, record retention and documentation quality	Identify documentation and record management requirements	Tax file documentation checklist
Tax Risk Identification and Control	Common tax compliance risks, penalties, control weaknesses and audit triggers	Identify tax compliance risks	Tax risk identification schedule
Professional Ethics and Core Principles	Integrity, objectivity, competence, due care, confidentiality and professional behaviour	Explain professional ethical principles	Ethical principles summary
Ethical Threats and Safeguards	Self-interest, self-review, advocacy, familiarity, intimidation, conflicts and safeguards	Identify threats and apply safeguards	Ethics threat-and-safeguards table
Client Acceptance and Engagement Management	Client screening, engagement letters, competence, risk assessment and continuance decisions	Apply professional judgement in engagement management	Client acceptance risk checklist
Handling Non-Compliance and Client Pressure	Incomplete records, false information, aggressive positions, suspected non-compliance and escalation	Explain ethical responsibilities in difficult cases	Non-compliance response note
Quality Control and Review of Tax Work	Review procedures, supervision, consultation, checklists and file closure	Explain quality control procedures in tax practice	Tax work review checklist
Integrated Tax Management and Ethics Case Review	Combined tax management, documentation, risk, ethics, quality control and communication issues	Integrate tax management, ethics, judgement and communication	Integrated tax management case solution

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain tax management processes, ethical principles, compliance obligations and professional responsibilities.
Case-based learning	Used to expose candidates to practical tax management, ethical dilemmas, client pressure and compliance risk scenarios.
Compliance process demonstrations	Used to show tax calendars, return preparation cycles, filing procedures, payment follow-up and documentation review.
Ethics scenario discussions	Used to develop judgement in applying ethical principles, identifying threats and selecting safeguards.

Method	Application in the Course
Practical checklist workshops	Used to develop competence in tax file review, deadline control, client acceptance and quality-control procedures.
Role-play and professional communication exercises	Used to practise communication with clients, supervisors and tax authorities.
Risk identification exercises	Used to develop competence in identifying compliance weaknesses, documentation gaps and potential penalties.
Formative review questions	Used to reinforce topic coverage and provide structured feedback before summative assessment.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain the role of tax management and professional ethics	Tax management framework	Lecture and guided discussion	Case-based MCQs and short-answer questions
Identify responsibilities in the tax compliance process	Tax management framework and compliance administration	Responsibility mapping exercise	Responsibility scenario question
Explain the tax compliance cycle	Tax compliance administration	Compliance process demonstration	Compliance lifecycle question
Apply tax work management procedures	Tax practice operations	Tax calendar and task planning workshop	Tax work management test
Identify tax compliance risks	Tax risk management	Risk identification exercises	Risk identification mini-case
Explain professional ethical principles	Ethical principles	Lecture and ethics discussion	Short-answer and scenario questions
Identify ethical threats and safeguards	Ethical threats and safeguards	Ethics scenario discussions	Threat-and-safeguards test
Apply safeguards to ethical threats	Ethical threats and safeguards	Case-based learning	Constructed-response ethics question
Explain responsibilities when handling non-compliance	Handling non-compliance	Scenario-based learning	Non-compliance case question
Communicate tax compliance and ethical issues clearly	Professional communication	Role-play and written explanation exercises	Advisory note question
Apply professional judgement in tax engagements	Client acceptance and engagement management	Client risk review exercise	Engagement management scenario
Explain quality control procedures	Quality control in tax practice	Checklist workshop	Quality-control review question
Identify confidentiality and data protection issues	Confidentiality and data protection	Ethics mini-cases	Confidentiality scenario
Demonstrate responsible professional conduct	Professional accountability	Integrated case review	Integrated case analysis

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Tax Compliance Management Test	20%	Timed short-answer and scenario-based test	Tax compliance cycle, deadline management, taxpayer obligations, documentation and filing procedures
Ethics, Threats and Safeguards Test	20%	Practical ethics scenario test	Ethical principles, threats, conflicts of interest, safeguards and responsible conduct
Tax Risk and Quality Control Test	15%	Case-based constructed-response test	Tax risk identification, quality control, supervision, review procedures and documentation weaknesses
Client Acceptance and Non-Compliance Test	10%	Short practical judgement scenarios	Client screening, engagement risk, incomplete records, suspected non-compliance and escalation
Final Examination	35%	Mixed-format examination comprising MCQs, case analysis, constructed-response questions and integrated ethics scenario	Integrated tax management knowledge, practical application, ethical judgement, analysis and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Tax management concepts, ethical principles, compliance obligations and quality-control rules
Section B	Tax compliance management scenario	25	Tax calendars, filing obligations, documentation, payment monitoring and taxpayer communication
Section C	Ethics and professional judgement case	30	Ethical threats, safeguards, client pressure, non-compliance, confidentiality and professional conduct
Section D	Risk, quality control and advisory mini-case	25	Tax risk identification, review procedures, documentation quality, escalation and communication
Total		**100**	

The final examination mark shall be converted to represent 35% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain tax management principles, compliance processes and ethical concepts	25%
Application	Apply compliance procedures, deadline controls, documentation practices and ethical safeguards to practical scenarios	35%
Analysis	Analyse tax risks, ethical threats, documentation weaknesses, client pressure and quality-control failures	25%
Professional judgement and ethics	Evaluate ethical dilemmas, recommend safeguards and communicate responsible professional actions	15%

Cognitive Level	Description	Minimum Weighting
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Tax management and ethics framework	5%	MCQ / short-answer
Tax practitioner responsibilities	10%	Scenario-based question
Tax compliance lifecycle	10%	Compliance process question
Managing tax work and deadlines	10%	Practical management scenario
Tax records and documentation management	10%	Documentation review question
Tax risk identification and control	10%	Risk mini-case
Professional ethics and core principles	10%	Ethics question
Ethical threats and safeguards	15%	Scenario-based ethics test
Client acceptance and engagement management	5%	Client risk question
Handling non-compliance and client pressure	10%	Constructed-response case
Quality control and review of tax work	5%	Quality-control question
Confidentiality, data protection and professional conduct	5%	Ethics scenario
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Management of Taxation and Ethics.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Intermediate for this course.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, short answer, compliance scenario, ethics case, constructed response, risk review or advisory note.
Degree of difficulty	Each item must be classified as basic, standard or challenging.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

No examination sitting shall be generated unless the prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Management of Taxation and Ethics
Ethics material	ICTAZ Code of Ethics and Professional Conduct
International guidance	IFAC International Code of Ethics for Professional Accountants, as relevant to professional tax practice
Tax administration resources	Zimbabwe Revenue Authority guides, public notices, tax calendars, forms and compliance guidance
Legislative material	Income Tax Act, Value Added Tax Act, Capital Gains Tax Act, Customs and Excise Act and relevant Finance Act amendments
Practice material	ICTAZ tax compliance checklists, file review templates, engagement management tools and ethics case studies
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Quality control support	Tax practice management, engagement review and professional documentation guidance
Supplementary resources	Tax ethics articles, tax risk management materials, professional conduct cases and disciplinary case summaries

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Tax compliance management	Candidate can explain and support the management of tax registration, filing, payment and follow-up processes.
Deadline control	Candidate can use tax calendars and monitoring tools to support timely compliance.
Documentation management	Candidate can identify required tax records, working papers and file documentation.
Tax risk identification	Candidate can identify common compliance risks, penalties, weaknesses and audit triggers.
Ethical threat identification	Candidate can identify threats to integrity, objectivity, confidentiality and professional competence.
Safeguard application	Candidate can recommend safeguards for ethical threats and conflicts of interest.
Client acceptance awareness	Candidate can identify client screening, engagement risk and competence considerations.
Non-compliance response	Candidate can explain appropriate responses to incomplete records, false information and suspected non-compliance.
Quality-control awareness	Candidate can explain review, supervision, consultation and file closure procedures.
Confidentiality awareness	Candidate can recognise confidentiality, data protection and record retention risks.
Professional communication	Candidate can explain tax management and ethical issues clearly to clients, employers, supervisors and tax authorities.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through questions on tax management, compliance administration, ethical principles and professional responsibilities.
Practical application	Through compliance management scenarios, tax calendar review, documentation review and client acceptance cases.
Risk analysis	Through identification of filing risks, documentation weaknesses, penalties, non-compliance indicators and control gaps.
Ethical judgement	Through case-based application of ethical principles, threats, safeguards and escalation procedures.
Professional judgement	Through reasoned conclusions on client pressure, incomplete records, aggressive tax positions and engagement management.
Quality-control competence	Through review of tax work, supervision issues, documentation quality and file closure scenarios.
Communication competence	Through preparation of concise compliance notes, ethics explanations and advisory summaries.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed across the assessment cycle.
Syllabus coverage	Moderators shall verify that the assessment covers the prescribed topic areas and does not over-concentrate on narrow areas.
Cognitive-level coverage	Moderators shall confirm that the paper assesses knowledge, application, analysis, professional judgement and ethics.
Reliability of marking	Marking guides shall be reviewed to ensure consistency, fairness and objectivity, especially for ethics and constructed-response items.
Practical relevance	Assessment items shall be checked for realistic tax practice, client management, compliance risk and ethical dilemma scenarios.
Professional accuracy	Questions and suggested solutions shall be reviewed for consistency with current tax administration requirements, ethical principles and professional conduct expectations.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined to reduce predictability and question spotting.

CTA3006: International Taxation

Course Identification Table

Item	Details
Programme	Post-Graduate Diploma in Applied Taxation
Course Title	International Taxation
Programme Part	Part C
Programme Stage	Advanced Technical Taxation Stage
Proficiency Level	Advanced
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, treaty analysis, cross-border case evaluation, computation, professional judgement and advisory communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence
Course Code	CTA3006

The assessment design below deliberately includes scenario-based, constructed-response and computational elements because PAAB specifically required assessment formats capable of testing higher-order professional competence and cognitive levels.

Course Description

This course develops advanced competence in the taxation of cross-border transactions, international business structures, non-resident taxpayers, foreign income, double taxation relief, tax treaties, withholding taxes, permanent establishment issues and international tax compliance.

The course covers the principles of residence and source, jurisdiction to tax, double taxation, treaty interpretation, allocation of taxing rights, taxation of foreign income, taxation of non-residents, withholding tax obligations, permanent establishments, cross-border services, employment income, investment income, business profits, royalties, dividends, interest, exchange of information, anti-avoidance measures, base erosion risks and international tax administration.

The course is designed to ensure that candidates can analyse cross-border facts, identify applicable domestic and treaty rules, determine taxing rights, compute tax implications, identify compliance obligations, evaluate double taxation relief and prepare professional advice on international tax matters.

The course also develops ethical and professional judgement in dealing with treaty positions, aggressive international tax planning, disclosure, documentation, confidentiality, tax authority engagement and responsible cross-border tax advisory work.

Course Purpose

The purpose of this course is to develop the candidate’s ability to apply international tax principles in a practical professional environment. Modern tax practice increasingly involves cross-border transactions, foreign income, non-resident persons, imported services, foreign companies, regional trade, digital transactions and treaty-based tax positions.

This course equips candidates with the technical, analytical and professional skills required to advise on international tax matters, interpret double taxation agreements, apply domestic law to non-resident taxpayers, evaluate withholding tax obligations, identify permanent establishment risks and support lawful, ethical and sustainable international tax compliance.

Course Learning Outcomes

Learning Outcome
1. Explain the nature, purpose and scope of international taxation in modern tax practice.
2. Explain the principles of residence, source, jurisdiction to tax and allocation of taxing rights.
3. Identify cross-border transactions that create international tax obligations for residents and non-residents.
4. Analyse the taxation of foreign income earned by residents and Zimbabwe-source income earned by non-residents.
5. Apply domestic tax rules to cross-border business income, employment income, investment income, services income, dividends, interest, royalties and capital gains.
6. Explain the purpose, structure and operation of double taxation agreements.
7. Interpret treaty provisions relating to residence, permanent establishment, business profits, dividends, interest, royalties, capital gains, employment income and relief from double taxation.
8. Identify permanent establishment risks arising from business presence, agency arrangements, construction projects, service activities and digital or remote operations.
9. Compute withholding tax and other cross-border tax obligations using structured taxpayer information.
10. Evaluate the availability of double taxation relief, foreign tax credits, exemptions and treaty-based relief.
11. Identify international tax compliance obligations, including documentation, declarations, withholding obligations, tax clearance requirements and tax authority reporting.
12. Analyse international tax risks, including treaty abuse, base erosion, profit shifting, aggressive planning, thin capitalisation awareness and transfer-pricing risk awareness.
13. Prepare professional international tax advice supported by law, treaty analysis, computations, assumptions, limitations and risk warnings.
14. Communicate international tax implications clearly to clients, employers, supervisors, tax authorities and cross-border stakeholders.
15. Apply ethical principles of integrity, objectivity, confidentiality, professional competence and due care in international tax advisory and compliance work.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
International tax technical competence	IES 2	Advanced	Candidate can explain and apply international tax principles, residence, source, jurisdiction and cross-border tax rules to practical scenarios.
Treaty interpretation and application	IES 2 and IES 3	Advanced	Candidate can interpret relevant treaty articles and apply them to determine taxing rights and relief from double taxation.
Cross-border tax computation	IES 2	Advanced	Candidate can compute withholding taxes, foreign income tax implications, double taxation relief and related cross-border tax exposures.

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Permanent establishment and non-resident taxation	IES 2 and IES 3	Advanced	Candidate can identify permanent establishment risks and determine tax implications for non-residents and foreign businesses.
International tax compliance	IES 2 and IES 3	Advanced	Candidate can identify documentation, filing, withholding, reporting and tax authority engagement obligations in cross-border matters.
Analytical and problem-solving skills	IES 3	Advanced	Candidate can analyse complex cross-border facts, identify applicable law, compare tax outcomes and evaluate risk exposures.
Professional judgement	IES 3 and IES 4	Advanced	Candidate can evaluate treaty positions, anti-avoidance concerns, aggressive planning risks and responsible advisory options.
Professional communication	IES 3	Advanced	Candidate can prepare clear international tax memoranda, treaty analysis notes, computations and risk-based advisory reports.
Professional values, ethics and attitudes	IES 4	Advanced	Candidate can identify ethical issues involving treaty abuse, misrepresentation, non-disclosure, confidentiality and aggressive cross-border tax planning.
Assessment of professional competence	IES 6	Advanced	Candidate can demonstrate competence through treaty interpretation, cross-border computations, case analysis, constructed-response questions and professional advisory tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
International tax framework	Nature, purpose, scope, jurisdiction to tax, residence, source, worldwide income, territorial concepts and cross-border tax policy
Residence and source rules	Individual residence, corporate residence, source of income, foreign income, Zimbabwe-source income and conflict of tax jurisdictions
Taxation of residents and non-residents	Residents earning foreign income, non-residents earning domestic-source income, withholding obligations and filing considerations
Cross-border income categories	Business profits, employment income, independent services, dividends, interest, royalties, capital gains, pensions and other income
Double taxation	Juridical double taxation, economic double taxation, unilateral relief, treaty relief, foreign tax credits and exemption methods
Tax treaty framework	Structure of treaties, treaty objectives, allocation of taxing rights, definitions, tie-breaker rules and relationship with domestic law
Treaty interpretation	Residence article, permanent establishment article, business profits, dividends, interest, royalties, capital gains, employment income, other income and relief articles
Permanent establishment	Fixed place of business, dependent agent, construction site, service PE awareness, preparatory or auxiliary activities and profit attribution awareness
Withholding taxes	Dividends, interest, royalties, fees, services, remittance obligations, treaty reductions, exemptions and documentation requirements

Knowledge Area	Detailed Knowledge Components
Anti-avoidance and international tax risk	Treaty shopping, beneficial ownership, substance, base erosion, profit shifting, thin capitalisation awareness and transfer-pricing risk awareness
International tax compliance	Declarations, tax clearances, certificates of residence, withholding tax returns, documentation, exchange of information and authority correspondence
Ethics and professional conduct	Integrity, objectivity, confidentiality, professional competence, due care, responsible treaty claims, disclosure and avoidance of misleading advice

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to International Taxation	Nature, scope, purpose, jurisdiction to tax and role of international taxation in professional practice	Explain international taxation and its relevance to tax practice	International tax framework summary
Residence, Source and Tax Jurisdiction	Residence rules, source rules, worldwide income, territorial principles and conflict of tax jurisdictions	Explain residence, source and allocation of taxing rights	Residence and source analysis table
Taxation of Residents and Foreign Income	Foreign income of residents, foreign tax paid, relief mechanisms and documentation	Analyse foreign income earned by residents	Foreign income tax treatment schedule
Taxation of Non-Residents	Zimbabwe-source income, withholding taxes, filing obligations and non-resident compliance	Analyse taxation of non-residents	Non-resident tax compliance checklist
Double Taxation and Relief Mechanisms	Juridical and economic double taxation, unilateral relief, foreign tax credits and exemptions	Evaluate double taxation relief	Double taxation relief computation
Double Taxation Agreements	Treaty objectives, treaty structure, allocation of taxing rights and treaty interaction with domestic law	Explain structure and operation of tax treaties	Treaty structure summary
Treaty Interpretation and Application	Residence, business profits, dividends, interest, royalties, capital gains, employment income and relief articles	Interpret treaty provisions	Treaty article application note
Permanent Establishment Risk	Fixed place PE, agency PE, construction projects, service activities and profit attribution awareness	Identify permanent establishment risks	PE risk assessment checklist
Cross-Border Payments and Withholding Taxes	Dividends, interest, royalties, service fees, remittances, treaty reductions and compliance documentation	Compute withholding tax obligations	Withholding tax computation schedule
International Tax Compliance and Documentation	Certificates of residence, tax clearances, withholding returns, declarations, correspondence and reporting	Identify compliance and documentation requirements	International tax documentation checklist

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Anti-Avoidance and International Tax Risk	Treaty abuse, beneficial ownership, substance, thin capitalisation awareness, transfer-pricing risk awareness and BEPS concepts	Analyse international tax risks	International tax risk review note
Integrated International Taxation Case Review	Combined residence, source, treaty analysis, PE risk, withholding tax, double taxation relief, ethics and communication	Prepare professional international tax advice	Integrated international tax advisory memorandum

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain international tax principles, residence, source, treaty structures, double taxation relief and compliance requirements.
Treaty interpretation workshops	Used to develop competence in reading and applying treaty articles to cross-border taxpayer scenarios.
Worked computational examples	Used to demonstrate withholding tax, foreign tax credits, double taxation relief and cross-border tax exposure calculations.
Case-based learning	Used to expose candidates to foreign income, non-resident taxation, permanent establishment, treaty relief and international tax risk scenarios.
Documentation review exercises	Used to develop competence in reviewing certificates of residence, withholding tax records, contracts, invoices, tax clearances and treaty claim documentation.
Risk analysis workshops	Used to identify treaty abuse, PE risk, beneficial ownership concerns, substance issues and transfer-pricing risk awareness.
Ethics mini-cases	Used to address aggressive treaty claims, misleading disclosure, confidentiality, client pressure and responsible international tax advice.
Professional memo-writing exercises	Used to develop competence in preparing treaty analysis notes, international tax computations and advisory recommendations.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain international taxation	International tax framework	Lecture and guided discussion	Case-based MCQs and short-answer questions
Explain residence, source and jurisdiction	Residence and source rules	Worked examples and legal analysis	Residence and source scenario
Identify cross-border transactions creating tax obligations	Cross-border income categories	Case-based learning	Transaction classification question
Analyse foreign income and non-resident income	Taxation of residents and non-residents	Scenario analysis	Cross-border income case
Apply domestic rules to cross-border income	Cross-border income categories	Worked computation and analysis	Cross-border computation test
Explain double taxation agreements	Tax treaty framework	Treaty structure workshop	Treaty framework question

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Interpret treaty provisions	Treaty interpretation	Treaty interpretation workshop	Treaty article application test
Identify permanent establishment risks	Permanent establishment	PE risk case discussion	PE risk assessment question
Compute withholding tax obligations	Withholding taxes	Worked computations	Withholding tax computation test
Evaluate double taxation relief	Double taxation	Relief computation exercises	Double taxation relief question
Identify compliance obligations	International tax compliance	Documentation review exercise	Compliance documentation question
Analyse international tax risks	Anti-avoidance and international tax risk	Risk analysis workshop	International tax risk review
Prepare professional tax advice	Professional communication	Memo-writing exercise	International tax advisory note
Communicate implications clearly	Professional communication	Advisory communication practice	Client advisory response
Apply ethical principles	Ethics and professional conduct	Ethics mini-cases	Ethics scenario question

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Residence, Source and Cross-Border Income Test	15%	Timed short-answer and scenario-based test	Residence, source, jurisdiction, foreign income, non-resident income and cross-border income classification
Treaty Interpretation and Permanent Establishment Test	25%	Practical treaty article and PE risk test	Treaty application, allocation of taxing rights, PE risk, treaty relief and professional interpretation
Withholding Tax and Double Taxation Relief Test	20%	Computational and constructed-response test	Withholding tax, treaty reductions, foreign tax credits, double taxation relief and compliance documentation
International Tax Risk and Ethics Test	10%	Professional judgement scenario test	Treaty abuse, beneficial ownership, substance, disclosure, confidentiality and ethical advisory conduct
Final Examination	30%	Mixed-format examination comprising MCQs, treaty interpretation, computations, constructed-response questions and integrated advisory case analysis	Integrated international tax knowledge, treaty application, computation, analysis, judgement, ethics and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	International tax principles, residence, source, treaty concepts, withholding taxes and compliance rules
Section B	Treaty interpretation and PE risk question	30	Treaty articles, allocation of taxing rights, permanent establishment, business profits and treaty relief
Section C	Cross-border computation question	30	Withholding taxes, treaty reductions, foreign tax credits, double taxation relief and tax exposure
Section D	International tax risk, ethics and advisory mini-case	20	Beneficial ownership, treaty abuse, documentation, disclosure, professional judgement and client communication
Total		**100**	

The final examination mark shall be converted to represent 30% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain international tax principles, residence, source, treaty structures and compliance obligations	20%
Application	Apply domestic rules, treaty provisions, withholding tax rules and double taxation relief methods to practical cross-border scenarios	35%
Analysis	Analyse treaty positions, PE risk, international tax exposure, documentation gaps and anti-avoidance concerns	30%
Professional judgement and ethics	Evaluate treaty claims, beneficial ownership, disclosure, aggressive planning, confidentiality and responsible advisory recommendations	15%
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
International tax framework	5%	MCQ / short-answer
Residence, source and tax jurisdiction	10%	Scenario-based question
Taxation of residents and foreign income	10%	Cross-border income case
Taxation of non-residents	10%	Non-resident tax scenario
Double taxation and relief mechanisms	10%	Relief computation
Double taxation agreements	10%	Treaty framework question
Treaty interpretation and application	15%	Treaty article application test
Permanent establishment risk	10%	PE risk assessment
Cross-border payments and withholding taxes	10%	Withholding tax computation
International tax compliance and documentation	5%	Documentation review
Anti-avoidance and international tax risk	5%	Risk and ethics scenario

Topic Area	Minimum Coverage in Assessment	Assessment Method
Ethics and professional communication	5%	Advisory mini-case
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to International Taxation.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Advanced for this course.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, short answer, treaty interpretation, PE risk analysis, computation, documentation review, constructed response, integrated case, advisory memorandum or ethics scenario.
Degree of difficulty	Each item must be classified as standard, challenging or advanced.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

No examination sitting shall be generated unless the prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: International Taxation
Legislative material	Income Tax Act, Capital Gains Tax Act, Value Added Tax Act, Customs and Excise Act and relevant Finance Act amendments
Treaty material	Zimbabwe double taxation agreements and relevant treaty guidance
Tax administration material	Zimbabwe Revenue Authority public notices, withholding tax guidance, non-resident tax guidance, tax clearance guidance and e-services materials
International tax support	OECD Model Tax Convention commentary, UN Model Double Taxation Convention materials and ATAF international tax resources
Practice material	ICTAZ treaty analysis templates, withholding tax computation templates, PE risk checklists and international tax advisory memorandum templates
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct

Resource Type	Recommended Resource
Supplementary resources	International tax textbooks, BEPS materials, treaty interpretation cases, comparative tax administration materials and professional international tax advisory publications

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
International tax framework awareness	Candidate can explain residence, source, jurisdiction and allocation of taxing rights.
Cross-border income analysis	Candidate can identify tax implications of foreign income and non-resident income.
Treaty interpretation	Candidate can interpret treaty provisions and apply them to practical taxpayer scenarios.
Permanent establishment risk review	Candidate can identify PE risks arising from business presence, agents, projects, services and cross-border operations.
Withholding tax computation	Candidate can compute withholding tax obligations and apply treaty reductions where properly supported.
Double taxation relief analysis	Candidate can evaluate foreign tax credits, exemptions and other relief mechanisms.
International tax documentation	Candidate can identify certificates of residence, contracts, invoices, withholding records and treaty claim documentation required to support positions.
International tax risk identification	Candidate can identify treaty abuse, beneficial ownership, substance, documentation and anti-avoidance concerns.
Ethical decision-making	Candidate can recognise aggressive treaty positions, misleading disclosure, client pressure and confidentiality issues.
Professional communication	Candidate can prepare clear international tax advice, treaty analysis notes, computations and risk warnings.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through questions on residence, source, jurisdiction, treaty principles, PE rules, withholding tax and double taxation relief.
Treaty application competence	Through interpretation of treaty articles and application to structured cross-border facts.
Computational competence	Through withholding tax, foreign tax credit and double taxation relief computations.
Practical application	Through foreign income, non-resident taxation, PE risk and treaty relief scenarios.
Analytical ability	Through identification of treaty risks, documentation gaps, beneficial ownership concerns and anti-avoidance exposures.
Professional judgement	Through evaluation of treaty positions, disclosure obligations, aggressive planning and responsible advisory options.
Ethics and professional conduct	Through scenarios involving confidentiality, misleading treaty claims, substance concerns and client pressure.
Communication competence	Through preparation of professional international tax advisory notes, treaty analysis memoranda and risk explanations.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed across the assessment cycle.
Syllabus coverage	Moderators shall verify that the assessment covers the prescribed topic areas and does not over-concentrate on narrow areas.
Cognitive-level coverage	Moderators shall confirm that the paper assesses knowledge, application, analysis, professional judgement and ethics.
Reliability of marking	Marking guides shall be reviewed to ensure consistency, fairness and objectivity, especially for treaty interpretation, PE analysis, cross-border computations and constructed-response advisory questions.
Practical relevance	Assessment items shall be checked for realistic cross-border transactions, treaty claims, non-resident taxation, withholding tax, PE risk and international compliance scenarios.
Technical accuracy	Questions and suggested solutions shall be reviewed for consistency with current legislation, treaty provisions, tax administration practice and recognised international tax principles.
Ethical appropriateness	Assessment items shall be reviewed to ensure that candidates are not rewarded for treaty abuse, misleading disclosure, artificial arrangements, unsupported treaty claims or improper cross-border tax advice.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined to reduce predictability and question spotting.

Post-Graduate Diploma in Applied Taxation - Part D

This section develops advanced technical and applied tax competence for professional tax advisory, compliance leadership, tax risk management and complex tax practice environments.

CTA4001: Applied Taxation

Course Identification Table

Item	Details
Programme	Post-Graduate Diploma in Applied Taxation
Course Code	CTA4001
Course Title	Applied Taxation
Programme Part	Part D
Programme Stage	Advanced Applied Tax Practice Stage
Proficiency Level	Professional / Advanced
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, integrated case analysis, computation, professional judgement, client advisory and communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This capstone course integrates and applies core taxation principles to real-world tax practice scenarios. It requires candidates to analyse complex taxpayer situations, solve integrated tax problems, simulate client advisory roles and prepare comprehensive tax reports across various tax heads, including income tax, VAT, PAYE, capital gains tax, withholding tax, customs and excise.

The course is designed to ensure that candidates can move beyond isolated tax computations and demonstrate practical readiness for professional tax engagements. It integrates tax compliance, advisory work, tax planning, tax risk management, dispute handling, communication, ethics and professional judgement in line with Zimbabwean tax laws and professional standards.

Course Purpose

The purpose of this course is to develop the candidate’s ability to apply tax knowledge across multiple tax areas in realistic professional engagements. Tax practitioners must be able to analyse taxpayer facts holistically, identify relevant tax obligations, prepare accurate computations, evaluate risks, communicate advice and support lawful compliance.

This course therefore consolidates technical competence and professional skills by requiring candidates to work through integrated, scenario-based tax cases similar to those encountered in professional practice.

Course Learning Outcomes

Learning Outcome
1. Interpret and apply Zimbabwean tax laws across direct and indirect tax domains.
2. Analyse complex taxpayer scenarios involving individuals, companies, employers, VAT operators, importers and exporters.

Learning Outcome
3. Prepare integrated tax computations covering income tax, VAT, PAYE, CGT, withholding tax, customs and excise.
4. Identify tax compliance obligations, filing requirements, payment deadlines and documentation requirements.
5. Resolve complex tax issues using technical knowledge, professional judgement and ethical reasoning.
6. Evaluate tax risks, planning opportunities, audit-readiness issues and dispute triggers in practical scenarios.
7. Prepare professional tax reports, advisory memoranda, client letters and tax position summaries.
8. Communicate tax positions clearly, accurately and ethically to clients, employers, supervisors and tax authorities.
9. Apply professional ethics, confidentiality, objectivity, integrity and due care in client advisory work.
10. Demonstrate practical readiness for real-life tax engagements through integrated case analysis and professional communication.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Integrated tax technical competence	IES 2	Professional / Advanced	Candidate can integrate multiple tax laws and apply them to complex taxpayer scenarios.
Professional judgement	IES 3 and IES 4	Professional / Advanced	Candidate can evaluate facts, risks, alternatives and ethical considerations before recommending a tax position.
Tax computation and compliance	IES 2 and IES 3	Professional / Advanced	Candidate can prepare accurate multi-tax computations and identify filing, payment and documentation obligations.
Advisory and communication skills	IES 3	Professional / Advanced	Candidate can prepare professional tax reports, advisory notes and client communications.
Tax risk and planning awareness	IES 2 and IES 3	Professional / Advanced	Candidate can identify tax risks, planning opportunities, audit triggers and compliance weaknesses.
Professional values, ethics and attitudes	IES 4	Professional / Advanced	Candidate can identify ethical issues involving aggressive planning, misleading disclosure, confidentiality and client pressure.
Assessment of professional competence	IES 6	Professional / Advanced	Candidate can demonstrate competence through integrated cases, computations, constructed responses, advisory reports and professional communication tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Integrated tax practice	Multi-tax engagement methodology, client fact analysis, tax issue identification and engagement planning
Individual and corporate tax	Taxable income, deductions, allowances, corporate tax, individual tax and compliance obligations

Knowledge Area	Detailed Knowledge Components
VAT and PAYE	VAT registration, input tax, output tax, PAYE deductions, payroll compliance and reconciliations
CGT and withholding taxes	Asset disposals, chargeable gains, exemptions, withholding obligations, remittances and documentation
Customs and excise	Import duties, excise obligations, tariff classification, valuation, rebates, exemptions and compliance risks
Tax planning and risk management	Planning opportunities, risk assessment, anti-avoidance, audit-readiness and documentation
Tax dispute and representation	Assessments, objections, appeals, client representation and dispute-resolution procedures
Professional reporting	Tax reports, tax position papers, advisory letters, computations, assumptions and limitations
Ethics and professional conduct	Integrity, objectivity, confidentiality, professional competence, due care and responsible tax advice
Client engagement skills	Communication, stakeholder management, presentation of tax advice and professional relationship management

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Tax Practice Simulation Framework and Case Approach	Integrated tax engagement methodology, client facts, scope, assumptions and advisory process	Analyse practical taxpayer scenarios	Tax engagement fact-analysis checklist
Individual and Corporate Income Tax Computation	Individual income, corporate income, deductions, allowances and taxable income	Prepare direct tax computations	Integrated income tax computation
Capital Gains Tax and Withholding Tax Advisory	Asset disposals, gains, exemptions, withholding obligations and remittances	Apply CGT and withholding tax rules	CGT and withholding tax schedule
VAT and PAYE Compliance Review and Problem Solving	VAT returns, PAYE deductions, reconciliations, filing obligations and compliance issues	Apply VAT and PAYE rules	VAT and PAYE compliance review
Customs and Excise Tax Compliance and Planning	Tariff classification, customs valuation, excise obligations, rebates and exemptions	Apply customs and excise rules	Customs and excise planning schedule
Multi-Tax Integration: End-to-End Client Case Studies	Integrated income tax, VAT, PAYE, CGT, customs and withholding tax analysis	Integrate tax laws across taxpayer scenarios	End-to-end client case solution
Review of Legal and Ethical Issues in Tax Practice	Legal obligations, client pressure, confidentiality, aggressive planning and disclosure	Apply ethical and legal judgement	Ethics and legal issue note
Complex Scenario: Tax Planning for SMEs and Large Corporations	Entity structure, transactions, incentives, VAT, payroll, income tax and risk issues	Evaluate planning options	SME and corporate tax planning memorandum

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Tax Dispute Resolution and Client Representation	Assessments, objections, appeals, evidence, correspondence and dispute strategy	Apply dispute-resolution procedures	Dispute response note
Group Tax Cases: Simulated Presentations and Defences	Group transactions, related parties, tax positions, risk exposure and defence of advice	Communicate and defend tax positions	Group tax presentation brief
Final Case Simulation: Preparation and Role Assignment	Case preparation, role allocation, evidence organisation and advisory strategy	Demonstrate practical readiness	Case simulation preparation file
Case Simulation Presentation and Reflective Review	Presentation, advisory defence, ethics, client communication and reflection	Integrate technical and professional competence	Integrated case presentation and review

Teaching and Learning Methods

Method	Application in the Course
Integrated case-based learning	Used to expose candidates to real-world tax engagements involving multiple tax heads.
Computation workshops	Used to develop competence in preparing integrated tax calculations and reconciliations.
Client advisory simulations	Used to develop advisory, communication and professional judgement skills.
Tax report-writing exercises	Used to prepare professional tax reports, position papers and advisory memoranda.
Group tax case presentations	Used to develop communication, defence of advice and stakeholder engagement skills.
Ethics mini-cases	Used to address client pressure, aggressive planning, disclosure, confidentiality and professional conduct.
Dispute-resolution simulations	Used to practise responses to assessments, objections and tax authority correspondence.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Apply Zimbabwean tax laws across direct and indirect taxes	Integrated tax practice	Integrated case-based learning	Integrated case examination
Analyse complex taxpayer scenarios	Client engagement and tax issue identification	Case workshops	Scenario analysis test
Prepare integrated computations	Individual tax, corporate tax, VAT, PAYE, CGT, customs and withholding tax	Computation workshops	Multi-tax computation test
Identify compliance obligations	Tax compliance and administration	Compliance review exercises	Compliance checklist test

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Resolve complex tax issues	Professional judgement and technical integration	Case-based learning	Constructed-response case
Evaluate tax risks and planning opportunities	Tax planning and risk management	Risk analysis workshop	Tax risk and planning test
Prepare professional tax reports	Professional reporting	Report-writing exercises	Tax advisory report
Communicate tax positions clearly	Client engagement skills	Presentation simulation	Oral/written advisory assessment
Apply professional ethics	Ethics and professional conduct	Ethics mini-cases	Ethics scenario question
Demonstrate practical readiness	Integrated tax practice	Case simulation	Final integrated case simulation

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Integrated Tax Computation Test	25%	Practical computation test	Income tax, VAT, PAYE, CGT, withholding tax, customs and excise
Client Advisory and Tax Report Test	20%	Written advisory memorandum and report	Professional communication, tax advice, assumptions, limitations and risk warnings
Tax Risk, Planning and Ethics Test	15%	Scenario-based professional judgement test	Tax risk identification, planning, anti-avoidance, ethics and client pressure
Case Simulation and Presentation Test	10%	Practical case presentation and defence	Client engagement, communication, professional judgement and defence of tax position
Final Examination	30%	Mixed-format examination comprising MCQs, computations, constructed-response questions and integrated client case	Integrated technical competence, application, analysis, judgement and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Integrated tax principles, compliance obligations, ethics and risk indicators
Section B	Multi-tax computation question	30	Direct tax, indirect tax, PAYE, CGT, withholding tax, customs and excise
Section C	Integrated client advisory scenario	30	Tax planning, compliance review, risk analysis and professional judgement
Section D	Ethics, dispute and professional communication mini-case	20	Ethical conduct, client communication, dispute response and advisory reporting

Section	Question Type	Marks	Competence Area Tested
Total		**100**	

The final examination mark shall be converted to represent 30% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall and explain integrated tax principles, compliance duties and tax advisory concepts	15%
Application	Apply tax laws and prepare computations across multiple tax heads	35%
Analysis	Analyse complex scenarios, tax risks, planning options and dispute triggers	35%
Professional judgement and ethics	Evaluate ethical issues, client pressure, disclosure, assumptions and responsible recommendations	15%
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Tax practice simulation framework	5%	Case-based question
Individual and corporate income tax	15%	Computation
CGT and withholding tax	10%	Computation / advisory
VAT and PAYE compliance	15%	Compliance review
Customs and excise	10%	Scenario / computation
Multi-tax integration	15%	Integrated case
Legal and ethical issues	10%	Ethics scenario
SME and corporate tax planning	10%	Planning memorandum
Tax dispute resolution	5%	Dispute response
Group tax cases and presentation	5%	Presentation / defence
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Applied Taxation.
Course code	Each item must be tagged to CTA4001.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Professional / Advanced.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, computation, integrated case, advisory memorandum, presentation, constructed response or ethics scenario.

Tagging Requirement	Description
Degree of difficulty	Each item must be classified as standard, challenging or advanced.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Applied Taxation
Legislative material	Income Tax Act, VAT Act, Capital Gains Tax Act, Customs and Excise Act and relevant Finance Act amendments
Tax administration material	ZIMRA guidelines, manuals, practice notes, public notices and e-services guidance
Practice material	ICTAZ applied taxation case studies, advisory templates, computation templates and client-reporting formats
Ethics support	ICTAZ Code of Ethics and Professional Conduct
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Supplementary resources	Zimbabwean tax cases, tax planning materials, tax risk management templates and professional advisory examples

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Multi-tax problem-solving	Candidate can solve integrated tax cases across several tax heads.
Computation competence	Candidate can prepare accurate integrated tax computations.
Client advisory competence	Candidate can prepare professional tax advice and client reports.
Compliance review	Candidate can review tax returns, reconciliations and compliance obligations.
Tax planning awareness	Candidate can identify lawful tax planning opportunities and related risks.
Dispute awareness	Candidate can identify dispute triggers and prepare basic response strategies.
Ethical reasoning	Candidate can apply ethical judgement to client pressure and aggressive tax positions.
Professional communication	Candidate can present tax positions clearly and defend advisory conclusions.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical integration	Through integrated tax cases involving multiple tax heads.
Computational competence	Through multi-tax computation tests.
Advisory competence	Through professional reports, advisory memoranda and client letters.
Analytical competence	Through tax risk, planning and dispute scenarios.
Communication competence	Through presentations and advisory communication.
Ethics and judgement	Through professional judgement and ethics scenarios.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major applied taxation outcomes are assessed.
Syllabus coverage	Moderators shall verify that all tax heads and professional skills are adequately represented.
Cognitive-level coverage	Assessment shall test application, analysis, judgement and ethics, not recall only.
Practical relevance	Cases shall reflect realistic taxpayer facts, documents and advisory issues.
Reliability of marking	Marking guides shall support consistent assessment of computations, reports and case analysis.
Ethical appropriateness	Items shall not reward tax evasion, misleading advice or unsupported aggressive planning.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined.

CTA4002: Tax Audit and Planning

Course Identification Table

Item	Details
Programme	Post-Graduate Diploma in Applied Taxation
Course Code	CTA4002
Course Title	Tax Audit and Planning
Programme Part	Part D
Programme Stage	Advanced Applied Tax Practice Stage
Proficiency Level	Professional / Advanced
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, audit-readiness, risk assessment, case analysis, tax planning, professional judgement and communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This course examines tax audit processes, tax audit procedures and planning strategies in corporate and individual taxpayer environments. It focuses on preparing for tax audits, managing compliance, assessing risk areas, handling audit queries and understanding dispute-resolution mechanisms.

The course combines technical and applied learning, emphasising ethical conduct, tax governance, audit-readiness, documentation, communication with tax authorities and post-audit tax planning strategies.

Course Purpose

The purpose of this course is to develop professional competence in preparing for, managing and responding to tax audits while integrating audit findings into responsible tax planning and governance improvement.

Candidates will learn to identify audit triggers, organise supporting documentation, evaluate tax compliance risks, respond to audit queries, communicate with tax authorities and recommend post-audit corrective actions.

Course Learning Outcomes

Learning Outcome
1. Explain the principles, objectives and regulatory framework of tax audits and investigations.
2. Identify different types of tax audits, including desk audits, field audits, forensic tax reviews and risk-based audits.
3. Prepare audit-ready tax documentation, reconciliations, schedules and supporting records.
4. Assess audit risk indicators and plan appropriate audit-readiness responses.
5. Interpret ZIMRA audit processes, information requests, audit findings and taxpayer response requirements.
6. Prepare professional responses to audit queries and requests for information.

Learning Outcome
7. Explain taxpayer rights and obligations during a tax audit.
8. Identify common areas of tax non-compliance in Zimbabwe.
9. Handle audit disputes, appeals and alternative resolution mechanisms.
10. Integrate tax audit findings into tax planning, risk management and governance improvements.
11. Advise clients or employers on tax audit mitigation, corrective action and post-audit strategies.
12. Apply ethical principles of integrity, objectivity, confidentiality, professional competence and due care during audit engagements.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Tax audit knowledge	IES 2	Professional / Advanced	Candidate can explain tax audit types, objectives, procedures and regulatory requirements.
Audit-readiness and documentation	IES 2 and IES 3	Professional / Advanced	Candidate can prepare and review documentation required to support tax positions during audits.
Tax risk analysis	IES 2 and IES 3	Professional / Advanced	Candidate can identify audit risk indicators, compliance weaknesses and areas requiring corrective action.
Dispute handling and response	IES 2 and IES 3	Professional / Advanced	Candidate can respond to audit queries, interpret findings and support objections or appeals.
Tax planning integration	IES 2 and IES 3	Professional / Advanced	Candidate can integrate audit findings into long-term tax planning and governance improvement.
Professional communication	IES 3	Professional / Advanced	Candidate can prepare audit responses, findings reports, advisory notes and post-audit action plans.
Professional ethics	IES 4	Professional / Advanced	Candidate can identify ethical issues in audit situations, including disclosure, confidentiality and independence.
Assessment of professional competence	IES 6	Professional / Advanced	Candidate can demonstrate competence through audit documentation review, risk assessment, case analysis, constructed response and professional communication tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Tax audit framework	Nature, objectives, legal basis, audit types, audit selection and audit procedures
ZIMRA audit process	Information requests, desk audits, field audits, audit meetings, findings and taxpayer responses
Audit-readiness documentation	Tax computations, reconciliations, invoices, payroll records, VAT records, customs records and tax position papers
Audit risk indicators	Late filing, inconsistent returns, VAT refund claims, payroll anomalies, related-party issues and unusual transactions
Taxpayer rights and obligations	Cooperation, fair treatment, confidentiality, representation, evidence and dispute rights

Knowledge Area	Detailed Knowledge Components
Audit communication	Audit query responses, information schedules, explanation letters, management responses and follow-up
Common non-compliance areas	Income understatement, unsupported deductions, PAYE errors, VAT errors, CGT errors, customs issues and poor records
Dispute resolution	Audit findings, objections, appeals, alternative dispute resolution and settlement options
Tax planning and audit outcomes	Corrective action, process improvement, tax control strengthening and long-term compliance planning
Ethics and professional conduct	Integrity, confidentiality, objectivity, due care, independence, truthful disclosure and avoidance of obstruction

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Tax Audit and its Regulatory Framework	Audit objectives, legal basis, audit selection and professional responsibilities	Explain the audit framework	Tax audit framework summary
Types of Tax Audits: Desk, Field, Forensic	Desk audits, field audits, forensic tax reviews and risk-based audits	Identify audit types	Audit type comparison table
ZIMRA Audit Process and Key Legal Provisions	Audit notices, information requests, meetings, findings and taxpayer response	Interpret audit process	ZIMRA audit process checklist
Documentation and Record-Keeping for Audit Readiness	Tax records, reconciliations, invoices, payroll records and audit trails	Prepare audit-ready documentation	Audit-readiness document checklist
Audit Risk Indicators and Taxpayer Profiling	Red flags, compliance history, sector risks, data inconsistencies and audit triggers	Assess audit risk indicators	Audit risk indicator schedule
Preparing and Responding to Audit Queries	Professional responses, evidence schedules, explanation letters and follow-up	Prepare audit query responses	Audit response letter
Taxpayer Rights and Obligations During an Audit	Representation, cooperation, confidentiality, evidence, fairness and dispute rights	Explain taxpayer rights and obligations	Taxpayer rights during audit note
Ethics and Professional Conduct in Tax Audit Situations	Disclosure, confidentiality, objectivity, client pressure and professional conduct	Apply ethical principles	Ethics scenario analysis
Common Areas of Tax Non-Compliance in Zimbabwe	Income tax, VAT, PAYE, CGT, withholding tax, customs and records weaknesses	Identify non-compliance areas	Non-compliance risk review
Handling Disputes, Appeals and Alternative Resolution Mechanisms	Findings, objections, appeals, negotiation and resolution options	Handle audit disputes	Dispute response checklist

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Integrated Tax Planning with Audit Readiness	Using audit findings to improve tax planning, controls and governance	Integrate audit and planning	Post-audit tax planning note
Case Studies: Real-Life Tax Audits and Post-Audit Strategies	Integrated audit scenario, findings, responses, corrective action and advisory communication	Integrate audit, planning, ethics and communication	Integrated tax audit case solution

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain tax audit procedures, audit powers, taxpayer rights and dispute mechanisms.
Audit document review workshops	Used to develop competence in reviewing audit notices, information requests and supporting documents.
Risk indicator analysis	Used to identify audit red flags and taxpayer profiling factors.
Audit response drafting	Used to prepare response letters, schedules and explanation notes.
Case-based learning	Used to expose candidates to realistic audit scenarios and post-audit planning needs.
Ethics mini-cases	Used to address disclosure, confidentiality, client pressure and professional conduct during audits.
Post-audit planning workshops	Used to translate audit findings into tax governance and planning improvements.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain tax audit framework	Tax audit framework	Lecture and guided discussion	Short-answer and MCQ questions
Identify audit types	Tax audit framework	Audit type comparison	Audit type scenario
Prepare audit documentation	Audit-readiness documentation	Document review workshop	Documentation review test
Assess audit risks	Audit risk indicators	Risk indicator analysis	Audit risk assessment test
Interpret ZIMRA process	ZIMRA audit process	Process mapping	Audit procedure question
Prepare audit responses	Audit communication	Drafting workshop	Audit response drafting task
Explain taxpayer rights	Taxpayer rights and obligations	Rights scenario discussion	Taxpayer rights question
Identify non-compliance areas	Common non-compliance areas	Case-based learning	Non-compliance case
Handle disputes and appeals	Dispute resolution	Dispute workshop	Objection and dispute scenario
Integrate audit findings into planning	Tax planning and audit outcomes	Post-audit planning workshop	Post-audit planning note

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Apply ethics	Ethics and professional conduct	Ethics mini-cases	Ethics scenario

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Tax Audit Framework and Procedure Test	20%	Timed short-answer and scenario-based test	Audit types, audit process, taxpayer rights and regulatory framework
Audit-Readiness Documentation Test	20%	Practical documentation review test	Records, reconciliations, evidence, audit trails and document sufficiency
Audit Risk and Non-Compliance Test	20%	Case-based risk assessment test	Audit triggers, taxpayer profiling, non-compliance areas and risk indicators
Audit Response, Dispute and Ethics Test	10%	Drafting and professional judgement test	Audit queries, objections, appeals, client pressure, disclosure and professional conduct
Final Examination	30%	Mixed-format examination comprising MCQs, document review, risk assessment, constructed-response questions and integrated audit case	Integrated audit knowledge, application, analysis, judgement, ethics and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Audit framework, audit types, taxpayer rights, ZIMRA process and ethics
Section B	Audit-readiness documentation review	25	Tax records, reconciliations, evidence sufficiency and audit trails
Section C	Audit risk and non-compliance scenario	30	Audit triggers, risk indicators, non-compliance, taxpayer profiling and corrective action
Section D	Audit response, dispute and post-audit planning mini-case	25	Query response, objections, ethics, post-audit strategy and communication
Total		**100**	

The final examination mark shall be converted to represent 30% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall and explain tax audit concepts, processes, rights and obligations	20%
Application	Apply audit-readiness, documentation, audit response and dispute procedures	35%

Cognitive Level	Description	Minimum Weighting
Analysis	Analyse audit risks, red flags, non-compliance areas and documentation weaknesses	30%
Professional judgement and ethics	Evaluate disclosure, confidentiality, client pressure, dispute strategy and responsible audit conduct	15%
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Tax audit framework	10%	MCQ / short-answer
Types of tax audits	5%	Audit type scenario
ZIMRA audit process	10%	Procedure question
Audit-readiness documentation	15%	Documentation review
Audit risk indicators	15%	Risk assessment
Audit query responses	10%	Drafting task
Taxpayer rights and obligations	10%	Rights scenario
Ethics and professional conduct	10%	Ethics scenario
Common non-compliance areas	5%	Non-compliance case
Disputes, appeals and ADR	5%	Dispute response
Integrated planning with audit readiness	5%	Post-audit planning note
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Tax Audit and Planning.
Course code	Each item must be tagged to CTA4002.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Professional / Advanced.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, short answer, document review, audit response, risk assessment, constructed response, integrated case or ethics scenario.
Degree of difficulty	Each item must be classified as standard, challenging or advanced.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Tax Audit and Planning

Resource Type	Recommended Resource
Legislative material	Income Tax Act, VAT Act, Customs and Excise Act, Capital Gains Tax Act and Finance Act amendments
Tax administration material	ZIMRA audit manuals, guides, practice notes, public notices and correspondence templates
International support	OECD tax administration audit case selection techniques and comparative audit guidance
Dispute support	Tax dispute resolution materials, objection templates and appeal guidance
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Audit-readiness	Candidate can prepare audit-ready documentation and supporting schedules.
Tax audit procedure awareness	Candidate can explain ZIMRA audit processes and taxpayer response obligations.
Risk identification	Candidate can identify audit red flags and non-compliance indicators.
Audit response drafting	Candidate can draft professional responses to audit queries.
Dispute handling	Candidate can identify objection, appeal and resolution options.
Post-audit planning	Candidate can integrate audit findings into tax planning and governance improvements.
Ethical decision-making	Candidate can apply integrity, confidentiality and due care during audit engagements.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through audit procedure, rights, obligations and dispute questions.
Practical application	Through document review, audit response and audit-readiness tasks.
Analytical ability	Through audit risk and non-compliance scenarios.
Professional judgement	Through dispute, ethics and post-audit planning cases.
Communication competence	Through response letters, findings notes and advisory communication.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm coverage of audit procedures, documentation, risk, disputes, planning and ethics.
Syllabus coverage	Moderators shall verify balanced coverage of all topic areas.
Cognitive-level coverage	Assessment shall test application, analysis, judgement and ethics.
Practical relevance	Assessment items shall use realistic audit notices, records, findings and taxpayer scenarios.
Reliability of marking	Marking guides shall support consistent assessment of document reviews and audit responses.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined.

CTA4003: Tax Planning

Course Identification Table

Item	Details
Programme	Post-Graduate Diploma in Applied Taxation
Course Title	Tax Planning
Programme Part	Part D
Programme Stage	Advanced Applied Tax Practice Stage
Proficiency Level	Professional / Advanced
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, tax planning analysis, case evaluation, professional judgement and advisory communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence
Course Code	CTA4003

Course Description

This course develops advanced competence in lawful, ethical and commercially realistic tax planning. It focuses on the use of tax legislation, incentives, deductions, exemptions, reliefs, timing rules, entity structures, transaction design and compliance controls to achieve legitimate tax efficiency while maintaining compliance with Zimbabwean tax law and professional ethical standards.

The course covers the distinction between tax planning, tax avoidance and tax evasion; the tax implications of business structures; employment and remuneration planning; VAT planning; capital gains tax planning; corporate tax planning; investment and financing decisions; group and related-party transactions; customs and excise planning; tax incentives; succession and estate-related planning; documentation of tax positions; anti-avoidance risks; and ethical limits of professional advice.

The course is designed to ensure that candidates can analyse taxpayer objectives, identify tax planning opportunities, evaluate risks, prepare defensible tax planning recommendations, document tax positions and communicate advice clearly to clients, employers, supervisors and tax authorities.

Course Purpose

The purpose of this course is to develop the candidate’s ability to provide lawful and ethical tax planning advice in practical business and personal tax contexts. Tax practitioners must be able to assist taxpayers to structure transactions efficiently without promoting evasion, misrepresentation, artificial arrangements or non-compliance.

This course equips candidates with the technical, analytical, ethical and communication skills required to design practical tax planning strategies, evaluate alternative courses of action, identify tax risks, document advice and support sustainable taxpayer compliance.

Course Learning Outcomes

Learning Outcome
1. Explain the meaning, purpose and limits of lawful tax planning in Zimbabwean tax practice.
2. Distinguish between tax planning, tax avoidance, aggressive tax avoidance and tax evasion.
3. Identify tax planning opportunities within the Income Tax Act, Capital Gains Tax Act, Value Added Tax Act, Customs and Excise Act and relevant Finance Act amendments.
4. Analyse taxpayer facts, commercial objectives and legal constraints before recommending tax planning options.
5. Evaluate the tax implications of business structures, including sole traders, partnerships, companies, trusts and group arrangements.
6. Apply tax planning principles to employment income, remuneration structures, benefits, allowances and payroll tax obligations.
7. Apply tax planning principles to corporate income tax, deductions, capital allowances, assessed losses and timing differences.
8. Apply VAT planning principles to registration, input tax recovery, output tax, exempt supplies, zero-rated supplies and apportionment.
9. Apply capital gains tax planning principles to asset disposals, transfers, roll-over relief, exemptions and transaction timing.
10. Identify tax planning opportunities and risks in financing, investment, dividend, related-party and restructuring transactions.
11. Evaluate customs and excise planning considerations in import, export, rebate, exemption and tariff classification scenarios.
12. Assess anti-avoidance, substance-over-form, documentation and disclosure risks arising from proposed tax planning strategies.
13. Prepare professional tax planning advice supported by legislation, computations, assumptions, limitations and risk warnings.
14. Apply ethical principles of integrity, objectivity, confidentiality, professional competence and due care when providing tax planning advice.
15. Communicate tax planning recommendations clearly to clients, employers, supervisors and tax authorities.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Tax planning and advisory competence	IES 2	Advanced	Candidate can identify lawful tax planning opportunities and apply tax legislation to structured and moderately complex taxpayer scenarios.
Integrated tax technical competence	IES 2	Advanced	Candidate can integrate income tax, VAT, capital gains tax, customs and excise, PAYE and corporate tax considerations in tax planning advice.
Analytical and problem-solving skills	IES 3	Advanced	Candidate can analyse taxpayer facts, compare alternative tax treatments and evaluate risks, benefits and limitations of planning strategies.
Professional judgement	IES 3 and IES 4	Advanced	Candidate can distinguish lawful planning from aggressive or improper arrangements and recommend responsible courses of action.

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Risk assessment and documentation	IES 2 and IES 3	Advanced	Candidate can identify anti-avoidance, disclosure, documentation, audit and dispute risks associated with tax planning arrangements.
Professional communication	IES 3	Advanced	Candidate can prepare clear tax planning memoranda, advisory notes, computations and risk explanations suitable for professional use.
Professional values, ethics and attitudes	IES 4	Advanced	Candidate can identify ethical threats involving client pressure, aggressive planning, misleading advice, confidentiality and professional independence.
Assessment of professional competence	IES 6	Advanced	Candidate can demonstrate competence through case analysis, computations, constructed-response advisory questions, risk evaluation and professional communication tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Tax planning framework	Meaning, objectives, legal boundaries, taxpayer rights, distinction between planning, avoidance and evasion, professional responsibilities
Tax law integration	Income tax, VAT, capital gains tax, customs and excise, PAYE, withholding taxes, Finance Act amendments and administrative guidance
Business structure planning	Sole traders, partnerships, companies, trusts, groups, branches, ownership structures and tax implications of entity choice
Corporate tax planning	Allowable deductions, capital allowances, assessed losses, timing differences, expenditure classification and corporate compliance risks
Employment and remuneration planning	Salary structures, benefits, allowances, PAYE, fringe benefits, pensions, reimbursements and payroll compliance
VAT planning	Registration, input tax recovery, output tax, exempt supplies, zero-rated supplies, mixed supplies, apportionment and invoice controls
Capital gains tax planning	Asset disposals, roll-over relief, exemptions, valuation, timing, ownership, documentation and transfer implications
Financing and investment planning	Debt versus equity, interest deductibility, dividends, withholding taxes, investment allowances, cash-flow considerations and commercial substance
Group and related-party planning	Related-party transactions, transfer pricing awareness, intercompany charges, group restructuring and documentation risks
Customs and excise planning	Tariff classification, valuation, rebates, exemptions, import timing, bonded facilities and trade documentation
Incentives and reliefs	Tax incentives, exemptions, credits, allowances, sector-specific reliefs, investment incentives and qualifying conditions
Anti-avoidance and ethical limits	Substance over form, artificial arrangements, sham transactions, abuse of reliefs, misleading disclosure and professional conduct obligations
Documentation and advisory reporting	Tax planning memoranda, assumptions, computations, risk warnings, client approvals, file documentation and audit-readiness
Communication and implementation	Advisory communication, implementation monitoring, review procedures, taxpayer education and engagement with tax authorities

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Tax Planning	Meaning, purpose, benefits, legal boundaries and professional responsibilities in tax planning	Explain lawful tax planning and distinguish it from avoidance and evasion	Tax planning principles summary
Ethical and Legal Limits of Tax Planning	Integrity, objectivity, client pressure, aggressive arrangements, evasion, anti-avoidance and professional conduct	Apply ethical principles and identify improper planning risks	Ethics and planning-risk note
Taxpayer Fact Analysis and Advisory Methodology	Understanding taxpayer objectives, facts, assumptions, documents, constraints and advisory process	Analyse taxpayer facts and commercial objectives	Taxpayer fact-analysis checklist
Choice of Business Structure	Sole trader, partnership, company, trust, branch and group structure considerations	Evaluate business structures for tax planning purposes	Entity choice comparison table
Corporate Tax Planning	Deductions, capital allowances, timing differences, assessed losses, expenditure classification and taxable income management	Apply corporate tax planning principles	Corporate tax planning computation
Employment and Remuneration Planning	Salaries, benefits, allowances, PAYE, pensions, reimbursements and payroll structuring	Apply employment and remuneration planning principles	Remuneration planning schedule
VAT Planning	Registration, input tax, output tax, exempt and zero-rated supplies, apportionment and invoicing controls	Apply VAT planning principles	VAT planning and apportionment analysis
Capital Gains Tax Planning	Asset disposals, timing, roll-over relief, exemptions, valuations, ownership and documentation	Apply capital gains tax planning principles	Asset disposal planning schedule
Financing, Investment and Dividend Planning	Debt, equity, interest, dividends, withholding taxes, cash flow and investment incentives	Evaluate financing and investment planning options	Financing and investment tax analysis
Group, Related-Party and Restructuring Planning	Intercompany transactions, related-party charges, restructuring, transfer pricing awareness and documentation	Identify planning opportunities and risks in group scenarios	Group transaction risk review
Customs, Excise and Trade Tax Planning	Tariff classification, valuation, rebates, exemptions, import timing and bonded facilities	Evaluate customs and excise planning considerations	Customs planning scenario analysis
Integrated Tax Planning Case Review	Integrated income tax, VAT, CGT, PAYE, customs, ethics, anti-avoidance, documentation and communication	Prepare professional tax planning advice	Integrated tax planning advisory memorandum

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain tax planning principles, statutory provisions, anti-avoidance limits and ethical responsibilities.
Case-based learning	Used to expose candidates to practical planning scenarios involving individuals, companies, groups and transactions.
Integrated tax computations	Used to develop competence in comparing tax outcomes under alternative structures or transaction options.
Advisory methodology workshops	Used to develop ability to gather facts, identify assumptions, evaluate options and document recommendations.
Risk assessment exercises	Used to identify anti-avoidance, documentation, disclosure, audit and dispute risks.
Professional memo-writing exercises	Used to develop competence in preparing tax planning advice, risk warnings and implementation notes.
Ethics mini-cases	Used to address client pressure, aggressive planning, misleading advice, confidentiality and due care.
Formative review questions	Used to reinforce topic coverage and provide structured feedback before summative assessment.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain the meaning and limits of lawful tax planning	Tax planning framework	Lecture and guided discussion	Case-based MCQs and short-answer questions
Distinguish planning, avoidance and evasion	Tax planning framework and ethical limits	Ethics case discussion	Constructed-response ethics question
Identify statutory planning opportunities	Tax law integration and incentives	Guided legislation review	Statutory planning scenario
Analyse taxpayer facts and constraints	Advisory methodology	Fact-analysis workshop	Taxpayer fact-analysis question
Evaluate business structures	Business structure planning	Case-based comparison	Entity choice planning test
Apply employment and remuneration planning	Employment and remuneration planning	Worked examples	Remuneration planning computation
Apply corporate tax planning	Corporate tax planning	Integrated tax computations	Corporate tax planning case
Apply VAT planning	VAT planning	VAT scenarios and computation	VAT planning test
Apply capital gains tax planning	Capital gains tax planning	Asset disposal case analysis	CGT planning question
Evaluate financing and investment planning	Financing and investment planning	Comparative computation	Financing and dividend planning scenario
Evaluate customs and excise planning	Customs and excise planning	Trade tax scenario analysis	Customs planning question
Assess anti-avoidance and documentation risks	Anti-avoidance and ethical limits	Risk assessment exercise	Tax planning risk review

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Prepare professional tax planning advice	Documentation and advisory reporting	Memo-writing workshop	Tax planning memorandum question
Apply ethical principles in tax planning	Professional ethics	Ethics mini-cases	Ethics and professional judgement scenario
Communicate recommendations clearly	Communication and implementation	Advisory communication practice	Professional advisory note

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Tax Planning Principles and Ethics Test	15%	Timed short-answer and scenario-based test	Lawful planning, avoidance, evasion, ethical limits, professional conduct and client pressure
Integrated Tax Planning Computation Test	25%	Practical computational and comparative analysis test	Corporate tax, VAT, CGT, PAYE, financing, investment and transaction structuring
Tax Planning Risk Review Test	15%	Case-based constructed-response risk review	Anti-avoidance, documentation, disclosure, audit risk, implementation risk and dispute exposure
Professional Advisory Communication Test	10%	Written professional advisory note	Tax planning advice, assumptions, limitations, risk warnings and client communication
Final Examination	35%	Mixed-format examination comprising MCQs, computations, constructed-response questions and integrated advisory case analysis	Integrated tax planning knowledge, practical computation, analysis, judgement, ethics and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Tax planning concepts, ethical limits, statutory reliefs, planning risks and technical principles
Section B	Comparative tax planning computation	25	Corporate tax, VAT, CGT, PAYE, financing, investment and transaction alternatives
Section C	Integrated tax planning scenario	30	Entity structure, transaction planning, incentives, documentation, anti-avoidance and risk assessment
Section D	Professional advisory and ethics mini-case	25	Professional judgement, client communication, ethical limits, disclosure, assumptions and risk warnings
Total		**100**	

The final examination mark shall be converted to represent 35% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain tax planning principles, statutory reliefs, ethical limits and professional responsibilities	20%
Application	Apply tax planning rules, computations, reliefs, deductions and structuring options to practical taxpayer scenarios	35%
Analysis	Compare alternative tax outcomes, analyse taxpayer facts, identify risks and evaluate planning options	30%
Professional judgement and ethics	Evaluate ethical boundaries, anti-avoidance risks, documentation sufficiency and responsible advisory recommendations	15%
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Tax planning framework and legal boundaries	10%	MCQ / short-answer
Ethical and professional limits	10%	Ethics scenario
Taxpayer fact analysis and advisory methodology	5%	Fact-analysis question
Choice of business structure	10%	Comparative scenario
Corporate tax planning	15%	Computation / case question
Employment and remuneration planning	10%	Computation / scenario question
VAT planning	10%	VAT planning case
Capital gains tax planning	10%	CGT planning computation
Financing, investment and dividend planning	10%	Comparative tax analysis
Group, related-party and restructuring planning	5%	Risk review question
Customs, excise and trade tax planning	5%	Scenario-based question
Integrated advisory communication	5%	Advisory note
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Tax Planning.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Advanced for this course.

Tagging Requirement	Description
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, short answer, computation, comparative tax analysis, risk review, constructed response, advisory memorandum or ethics case.
Degree of difficulty	Each item must be classified as standard, challenging or advanced.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

No examination sitting shall be generated unless the prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Tax Planning
Legislative material	Income Tax Act, Capital Gains Tax Act, Value Added Tax Act, Customs and Excise Act and relevant Finance Act amendments
Tax administration material	Zimbabwe Revenue Authority guides, public notices, tax calendars, forms, rulings, practice notes and compliance guidance
Practice material	ICTAZ tax planning case studies, computation templates, tax advisory memorandum templates and risk review checklists
Ethics support	ICTAZ Code of Ethics and Professional Conduct
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Tax governance support	ZTAS and ZTCAF materials relevant to documentation of tax positions, risk assessment and tax compliance governance
Supplementary resources	Zimbabwean tax cases, comparative tax planning materials, anti-avoidance guidance and professional tax advisory literature

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Lawful tax planning awareness	Candidate can distinguish legitimate tax planning from avoidance, aggressive arrangements and evasion.
Integrated tax analysis	Candidate can identify income tax, VAT, CGT, PAYE, customs and excise implications within one transaction.
Business structure evaluation	Candidate can compare tax implications of different legal and commercial structures.
Corporate tax planning	Candidate can identify deductions, allowances, timing issues and assessed loss considerations.
VAT planning	Candidate can assess VAT registration, input tax recovery, exempt supplies, zero-rated supplies and apportionment issues.
CGT planning	Candidate can evaluate tax consequences of asset disposals, timing, reliefs, exemptions and valuation issues.
Remuneration planning	Candidate can assess payroll, PAYE and employee benefit tax implications.

Practical Competency	Expected Candidate Capability
Financing and investment planning	Candidate can compare debt, equity, dividends, interest and withholding tax implications.
Customs and excise planning	Candidate can identify tariff, valuation, rebate and import-related planning considerations.
Risk assessment	Candidate can identify anti-avoidance, documentation, disclosure, audit and dispute risks.
Ethical decision-making	Candidate can recognise improper client pressure, misleading advice and professional conduct risks.
Professional communication	Candidate can prepare clear tax planning advice with assumptions, computations, limitations and risk warnings.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through questions on tax planning principles, statutory reliefs, deductions, exemptions, incentives and anti-avoidance limits.
Computational competence	Through comparative tax computations involving income tax, VAT, CGT, PAYE, financing and transaction structures.
Practical application	Through business structure, transaction planning, remuneration, VAT, CGT and customs planning scenarios.
Analytical ability	Through comparison of alternative tax outcomes, identification of planning opportunities and assessment of risks.
Professional judgement	Through evaluation of ethical limits, commercial substance, anti-avoidance exposure and defensibility of tax positions.
Documentation competence	Through preparation of advisory notes, tax planning schedules, assumptions, limitations and risk warnings.
Ethics and professional conduct	Through scenarios involving client pressure, aggressive arrangements, confidentiality, disclosure and due care.
Communication competence	Through preparation of professional tax planning memoranda and advisory explanations.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed across the assessment cycle.
Syllabus coverage	Moderators shall verify that the assessment covers the prescribed topic areas and does not over-concentrate on narrow areas.
Cognitive-level coverage	Moderators shall confirm that the paper assesses knowledge, application, analysis, professional judgement and ethics.
Reliability of marking	Marking guides shall be reviewed to ensure consistency, fairness and objectivity, especially for tax planning analysis, computations and advisory responses.
Practical relevance	Assessment items shall be checked for realistic tax planning, business structuring, transaction design, compliance and ethical dilemma scenarios.
Legal accuracy	Questions and suggested solutions shall be reviewed for consistency with current legislation, tax administration practice and professional ethical standards.

Quality Assurance Area	Moderation Requirement
Ethical appropriateness	Tax planning questions shall be reviewed to ensure they do not reward evasion, misleading disclosure, sham arrangements or improper professional conduct.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined to reduce predictability and question spotting.

CTA4004: Direct Taxation in Zimbabwe

Course Identification Table

Item	Details
Programme	Post-Graduate Diploma in Applied Taxation
Course Code	CTA4004
Course Title	Direct Taxation in Zimbabwe
Programme Part	Part D
Programme Stage	Advanced Applied Tax Practice Stage
Proficiency Level	Professional / Advanced
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, computation, case analysis, compliance review, risk assessment, professional judgement and communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This course provides an in-depth study of direct taxes in Zimbabwe, including income tax, PAYE, corporate tax, capital gains tax and withholding tax. It covers the principles, application, administration and compliance requirements under Zimbabwean legislation.

The course enables candidates to perform advanced tax computations, interpret direct tax legislation, prepare returns and advisory reports, identify direct tax risks and support compliance, planning and dispute-resolution work.

Course Purpose

The purpose of this course is to develop advanced technical competence in the application of Zimbabwean direct tax laws to individuals, companies, partnerships, trusts and other taxable persons.

The course prepares candidates to compute direct tax liabilities accurately, interpret direct tax rules, advise on compliance obligations, identify tax risks and communicate professional recommendations.

Course Learning Outcomes

Learning Outcome
1. Explain and interpret direct tax legislation applicable in Zimbabwe.
2. Calculate tax liabilities for individuals, partnerships, trusts and companies.
3. Apply principles of taxation to practical cases involving income tax, PAYE, capital gains tax and withholding taxes.
4. Prepare and review income tax, PAYE, CGT and withholding tax computations and supporting schedules.
5. Advise on compliance, planning and dispute-resolution issues related to direct taxes.
6. Identify direct tax risks, audit triggers, filing obligations, penalties and documentation weaknesses.

Learning Outcome
7. Evaluate tax avoidance, tax evasion, professional ethics and case law implications in direct tax practice.
8. Explain double taxation and international aspects affecting direct taxes.
9. Communicate direct tax implications clearly to clients, employers, supervisors and tax authorities.
10. Apply professional ethics, confidentiality, integrity and due care in direct tax advisory and compliance work.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Direct tax technical competence	IES 2	Professional / Advanced	Candidate can interpret and apply income tax, PAYE, CGT and withholding tax rules to complex scenarios.
Tax computation competence	IES 2 and IES 3	Professional / Advanced	Candidate can calculate tax liabilities for individuals, companies, partnerships and trusts.
Tax compliance and administration	IES 2 and IES 3	Professional / Advanced	Candidate can identify filing, payment, documentation and dispute obligations under direct tax laws.
Tax risk and planning	IES 2 and IES 3	Professional / Advanced	Candidate can identify tax risks and recommend lawful planning or mitigation strategies.
Professional judgement	IES 3 and IES 4	Professional / Advanced	Candidate can evaluate taxpayer facts, disputed issues, ethical risks and appropriate tax treatment.
Professional communication	IES 3	Professional / Advanced	Candidate can prepare tax opinions, returns, schedules, reports and tax authority communications.
Professional values, ethics and attitudes	IES 4	Professional / Advanced	Candidate can identify ethical issues involving evasion, avoidance, confidentiality, disclosure and professional integrity.
Assessment of professional competence	IES 6	Professional / Advanced	Candidate can demonstrate competence through computations, direct tax case analysis, constructed-response questions and advisory communication.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Direct taxation framework	Scope, sources, legal basis, principles and administration of direct taxes in Zimbabwe
Individual income tax	Gross income, exemptions, deductions, credits, PAYE, benefits and personal tax computations
Corporate income tax	Taxable income, deductions, capital allowances, assessed losses, penalties and compliance obligations
PAYE	Employment income, remuneration, benefits, payroll obligations, remittances and reconciliations
Capital gains tax	Specified assets, disposals, cost base, exemptions, roll-over relief, returns and compliance
Withholding taxes	Types, rates, filing obligations, remittances, exemptions and documentation

Knowledge Area	Detailed Knowledge Components
Trusts and partnerships	Tax considerations, allocation of income, compliance and special tax treatment
Filing and dispute procedures	Returns, assessments, objections, appeals, tax audits and taxpayer correspondence
Avoidance, evasion and ethics	Case law, anti-avoidance, evasion risks, professional conduct and responsible advice
Double taxation	International aspects, foreign income, treaty awareness and relief mechanisms
Direct tax risk	Documentation, audit triggers, under-declaration, penalties, non-compliance and dispute exposure

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Direct Taxation and the Zimbabwean Framework	Direct tax principles, legal basis and scope of direct taxes	Explain direct tax legislation	Direct tax framework summary
Individual Income Tax Computation and Compliance	Employment, business and investment income, deductions, credits and filing obligations	Calculate individual tax liabilities	Individual tax computation
Corporate Income Tax — Provisions, Deductions and Penalties	Corporate taxable income, deductions, allowances, assessed losses and penalties	Calculate company tax liabilities	Corporate tax computation
PAYE — Structure, Calculation and Employer Obligations	Employee tax, benefits, allowances, payroll compliance and remittances	Apply PAYE rules	PAYE computation and reconciliation
Capital Gains Tax — Legislation and Practical Application	Disposals, cost base, chargeable gains, exemptions and reliefs	Apply CGT principles	CGT computation schedule
Withholding Tax — Types, Rates and Filing Obligations	Dividends, interest, royalties, fees, remittances and compliance	Apply withholding tax rules	Withholding tax schedule
Trusts and Partnerships — Special Tax Considerations	Trust income, partnership income, allocation and compliance issues	Analyse trusts and partnerships	Trust or partnership tax note
Tax Filing, Objections and Appeals Procedures	Returns, assessments, objections, appeals and taxpayer rights	Advise on compliance and disputes	Filing and objection checklist
Tax Avoidance versus Evasion — Case Law and Ethics	Avoidance, evasion, case law, professional conduct and integrity	Evaluate ethical issues	Avoidance and evasion case note
Double Taxation and International Aspects of Direct Taxes	Foreign income, treaty awareness, relief and withholding issues	Explain international direct tax aspects	Double taxation analysis
Practical Case Study — Comprehensive Direct Tax Assessment	Integrated direct tax case involving individual, corporate, PAYE, CGT and WHT	Integrate direct tax computations	Comprehensive direct tax case solution

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Review and Exam Preparation	Consolidated review, computations, compliance and advisory practice	Demonstrate practical readiness	Revision case solution

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain direct tax legislation, principles, compliance rules and administrative requirements.
Computation workshops	Used to practise individual, corporate, PAYE, CGT and withholding tax calculations.
Case-based learning	Used to apply direct tax rules to realistic taxpayer scenarios.
Statutory interpretation exercises	Used to develop competence in applying direct tax provisions.
Compliance review exercises	Used to identify filing obligations, penalties and documentation requirements.
Ethics mini-cases	Used to examine avoidance, evasion, confidentiality and professional integrity.
Advisory writing exercises	Used to prepare tax opinions, explanations and taxpayer communications.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Interpret direct tax legislation	Direct taxation framework	Statutory interpretation exercises	Interpretation question
Calculate liabilities	Individual and corporate tax	Computation workshops	Direct tax computation test
Apply PAYE, CGT and WHT principles	PAYE, CGT and withholding taxes	Worked examples	Multi-tax computation
Prepare computations and schedules	Tax computation and compliance	Practical exercises	Computation and schedule test
Advise on compliance and disputes	Filing and dispute procedures	Case-based learning	Compliance scenario
Identify tax risks	Direct tax risk	Risk review exercises	Risk identification question
Evaluate avoidance and ethics	Avoidance, evasion and ethics	Ethics mini-cases	Ethics scenario
Explain international aspects	Double taxation	Treaty-awareness discussion	Double taxation scenario
Communicate tax implications	Professional communication	Advisory writing exercises	Tax advisory note

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Individual and Corporate Tax Computation Test	25%	Practical computation test	Individual tax, corporate tax, deductions, allowances and assessed losses
PAYE, CGT and Withholding Tax Test	20%	Computational and compliance test	PAYE, CGT, withholding taxes, returns and documentation
Direct Tax Compliance, Risk and Dispute Test	15%	Scenario-based constructed-response test	Filing, objections, appeals, penalties, risk indicators and audit triggers
Ethics, Avoidance and International Aspects Test	10%	Professional judgement scenario test	Avoidance, evasion, case law, double taxation and ethical conduct
Final Examination	30%	Mixed-format examination comprising MCQs, computations, constructed responses and integrated direct tax case	Integrated direct tax competence, application, analysis, judgement and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Direct tax principles, statutory rules, compliance obligations and ethics
Section B	Individual and corporate tax computation	30	Income tax, deductions, allowances, assessed losses and company tax
Section C	PAYE, CGT and withholding tax scenario	30	Payroll tax, capital gains, withholding obligations, filing and documentation
Section D	Compliance, dispute, ethics and advisory mini-case	20	Objections, appeals, avoidance, evasion, double taxation and professional communication
Total		**100**	

The final examination mark shall be converted to represent 30% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall and explain direct tax principles, rules, filing obligations and statutory concepts	20%
Application	Apply direct tax laws and prepare computations for individuals, companies and other taxpayers	40%
Analysis	Analyse compliance risks, taxpayer facts, dispute issues, avoidance concerns and international aspects	25%
Professional judgement and ethics	Evaluate ethical issues, tax planning boundaries, disclosure and responsible advisory conduct	15%
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Direct taxation framework	5%	MCQ / short-answer
Individual income tax	15%	Computation
Corporate income tax	15%	Computation
PAYE	10%	Payroll tax computation
Capital gains tax	10%	CGT computation
Withholding tax	10%	WHT schedule
Trusts and partnerships	5%	Scenario
Filing, objections and appeals	10%	Compliance case
Avoidance versus evasion	10%	Ethics case
Double taxation and international aspects	5%	International tax scenario
Comprehensive direct tax assessment	5%	Integrated case
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Direct Taxation in Zimbabwe.
Course code	Each item must be tagged to CTA4004.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Professional / Advanced.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, computation, compliance scenario, case analysis, constructed response, advisory note or ethics scenario.
Degree of difficulty	Each item must be classified as standard, challenging or advanced.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Direct Taxation in Zimbabwe
Legislative material	Income Tax Act, Capital Gains Tax Act and relevant Finance Act amendments
Administrative material	ZIMRA practice notes, public notices, tax guides and e-services materials
Practice material	ICTAZ direct tax computation templates, PAYE schedules, CGT templates and withholding tax schedules

Resource Type	Recommended Resource
Case law support	Zimbabwean tax cases and tribunal decisions on direct taxation
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Income tax computation	Candidate can prepare individual and corporate tax computations.
PAYE competence	Candidate can compute PAYE and identify employer obligations.
CGT competence	Candidate can compute capital gains tax and identify reliefs or exemptions.
Withholding tax competence	Candidate can determine withholding obligations and prepare schedules.
Compliance advisory	Candidate can advise on filing, payment, objections and appeals.
Tax risk analysis	Candidate can identify direct tax risks and documentation weaknesses.
Ethical judgement	Candidate can distinguish tax avoidance, evasion and responsible tax conduct.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical competence	Through direct tax computations and statutory interpretation.
Practical application	Through taxpayer case studies and compliance scenarios.
Analytical ability	Through risk, dispute and avoidance analysis.
Professional judgement	Through ethics and international tax scenarios.
Communication competence	Through advisory notes and tax authority response tasks.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm balanced coverage of direct tax laws and practical competences.
Syllabus coverage	Moderators shall verify coverage of income tax, PAYE, CGT, WHT, disputes and ethics.
Cognitive-level coverage	Assessment shall test computation, analysis, judgement and ethics.
Technical accuracy	Tax rates, rules, legislative references and computations shall be reviewed for accuracy.
Reliability of marking	Marking guides shall support consistent assessment of computations and advisory responses.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined.

CTA4005: Indirect Taxation in Zimbabwe

Course Identification Table

Item	Details
Programme	Post-Graduate Diploma in Applied Taxation
Course Code	CTA4005
Course Title	Indirect Taxation in Zimbabwe
Programme Part	Part D
Programme Stage	Advanced Applied Tax Practice Stage
Proficiency Level	Professional / Advanced
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, computation, VAT return preparation, customs analysis, case evaluation, professional judgement and communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This course explores the legal, regulatory and practical framework governing indirect taxes in Zimbabwe, particularly Value Added Tax, customs and excise duties and other levies. The course focuses on application, compliance and advisory services, equipping candidates with hands-on experience in computing, preparing and advising on indirect taxes.

The course develops competence in VAT registration, VAT returns, input and output tax, customs valuation, tariff classification, excise duties, import and export procedures, indirect tax planning, compliance audits and professional communication with tax authorities.

Course Purpose

The purpose of this course is to develop advanced competence in indirect taxation as applied to businesses, importers, exporters, manufacturers, VAT operators and professional tax advisers.

Candidates will develop the ability to compute VAT, prepare VAT returns, analyse customs and excise obligations, identify indirect tax risks, advise on compliance and planning opportunities, and manage indirect tax audit and dispute issues.

Course Learning Outcomes

Learning Outcome
1. Explain the structure and principles of VAT, customs duties, excise duties and other indirect taxes in Zimbabwe.
2. Interpret and apply VAT, customs and excise legislation to practical business transactions.
3. Register, deregister and advise on VAT compliance obligations.
4. Prepare VAT computations, VAT returns, VAT reconciliations and supporting schedules.
5. Apply input tax and output tax rules to taxable, exempt, zero-rated and mixed supplies.

Learning Outcome
6. Explain VAT accounting, tax invoices, credit notes, debit notes and record-keeping requirements.
7. Apply customs tariff classification, customs valuation and import/export procedures.
8. Compute customs duties, excise duties and related indirect tax obligations.
9. Identify indirect tax planning opportunities and compliance risk areas.
10. Respond to VAT and customs audit issues, penalties and dispute triggers.
11. Communicate indirect tax advice clearly to clients, employers, supervisors and tax authorities.
12. Apply professional ethics, confidentiality, integrity and due care in indirect tax practice.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
VAT technical competence	IES 2	Professional / Advanced	Candidate can interpret VAT law and apply it to practical business transactions and return preparation.
Customs and excise competence	IES 2 and IES 3	Professional / Advanced	Candidate can apply customs and excise principles to classification, valuation, import/export and excise scenarios.
Indirect tax computation	IES 2	Professional / Advanced	Candidate can compute VAT, customs duties, excise duties, levies and related liabilities.
Compliance and audit readiness	IES 2 and IES 3	Professional / Advanced	Candidate can prepare returns, reconciliations, documentation and audit-ready indirect tax files.
Professional judgement	IES 3 and IES 4	Professional / Advanced	Candidate can evaluate VAT treatment, customs positions, planning opportunities and compliance risks.
Professional communication	IES 3	Professional / Advanced	Candidate can prepare VAT reports, customs advice, audit responses and professional communications.
Professional ethics	IES 4	Professional / Advanced	Candidate can identify ethical issues involving false invoices, misclassification, undervaluation, fraudulent claims and confidentiality.
Assessment of professional competence	IES 6	Professional / Advanced	Candidate can demonstrate competence through VAT returns, computations, customs cases, audit simulations and constructed-response advisory tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Indirect tax framework	Nature, role and structure of VAT, customs, excise and other levies
VAT law and administration	VAT registration, deregistration, compliance obligations, returns and administration
Input and output tax	Taxable supplies, exempt supplies, zero-rated supplies, mixed supplies and apportionment
VAT accounting	Tax invoices, credit notes, debit notes, record keeping, payments, refunds and penalties
VAT returns and reconciliations	Return preparation, output tax, input tax, adjustments, reconciliations and supporting schedules

Knowledge Area	Detailed Knowledge Components
Customs duties	Tariff classification, customs valuation, import procedures, export procedures and documentation
Excise duties	Excisable goods, rates, obligations, levies, local manufacture and imports
Import and export procedures	Declarations, permits, bills of entry, ASYCUDA, transport documents and clearance requirements
Indirect tax planning	Timing, input recovery, registration structure, customs planning, rebates and exemptions
Compliance audit and disputes	VAT audits, customs audits, penalties, objections, dispute resolution and audit response
Ethics and professional conduct	Integrity, objectivity, confidentiality, accurate declarations, avoidance of fraud and due care

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Indirect Taxes and Fiscal Policy Role	Nature, purpose and role of indirect taxes in fiscal policy	Explain indirect tax principles	Indirect tax framework summary
VAT Law and Administration in Zimbabwe	VAT Act, administration, registration, deregistration and compliance procedures	Apply VAT law and administration	VAT administration checklist
VAT Registration, Deregistration and Compliance	Registration thresholds, cancellation, compliance status and filing obligations	Register and deregister VAT operators	VAT registration scenario
Input and Output Tax — Rules and Practical Applications	Input tax, output tax, exempt supplies, zero-rated supplies and apportionment	Apply input and output tax rules	VAT treatment analysis
VAT Accounting — Tax Invoices, Credit Notes and Record Keeping	Invoices, debit notes, credit notes, adjustments and records	Explain VAT accounting requirements	VAT document checklist
VAT Returns, Payments and Penalties	Return preparation, payment, refunds, penalties and interest	Prepare VAT returns and schedules	VAT return computation
Customs Duties — Tariff Systems and Valuation	Tariff classification, valuation, customs value and duty calculation	Apply customs duties	Customs valuation schedule
Import and Export Procedures — Practical Applications	Bills of entry, declarations, permits, clearance and export documentation	Apply import/export procedures	Import/export compliance checklist
Excise Duties — Fuel, Alcohol, Tobacco and Sugar Levies	Excisable goods, excise rates, levies, returns and compliance	Compute excise obligations	Excise duty computation
Tax Planning with Indirect Taxes	VAT planning, customs planning, rebates, exemptions and compliance risk	Identify planning opportunities	Indirect tax planning note
Case Study — VAT and Customs Compliance Audit Simulation	VAT audit, customs audit, documentation, risk indicators and audit responses	Respond to audit issues	VAT and customs audit response

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Consolidation and Exam Preparation	Integrated review of VAT, customs, excise, planning, risk and ethics	Demonstrate integrated competence	Integrated indirect tax case solution

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain VAT, customs, excise and indirect tax principles.
VAT return workshops	Used to prepare VAT computations, returns and reconciliations.
Customs and excise computation workshops	Used to calculate customs value, duties, excise and import-related taxes.
Documentation review exercises	Used to review invoices, credit notes, bills of entry and customs documents.
Case-based learning	Used to apply indirect tax principles to business transactions and audits.
Audit simulation	Used to practise VAT and customs compliance review and audit responses.
Ethics mini-cases	Used to examine false invoices, misclassification, undervaluation and fraudulent claims.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain VAT and customs principles	Indirect tax framework	Lecture and guided discussion	Short-answer and MCQ questions
Apply indirect tax legislation	VAT law and customs law	Case-based learning	Scenario question
Advise on VAT registration	VAT law and administration	Registration scenario	VAT registration test
Prepare VAT computations	VAT returns and reconciliations	VAT return workshop	VAT computation test
Apply input/output tax rules	Input and output tax	Worked examples	VAT treatment question
Explain VAT accounting	VAT accounting	Documentation review	VAT document review test
Apply customs valuation and classification	Customs duties	Customs workshop	Customs computation question
Compute excise duties	Excise duties	Computation workshop	Excise computation test
Identify planning opportunities	Indirect tax planning	Planning case discussion	Planning scenario
Respond to audits	Compliance audit and disputes	Audit simulation	Audit response task
Apply ethics	Ethics and professional conduct	Ethics mini-cases	Ethics scenario

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
VAT Computation and Return Preparation Test	25%	Practical computation and return test	VAT output tax, input tax, returns, payments, refunds and penalties
Customs and Excise Computation Test	20%	Practical customs and excise test	Tariff classification, customs valuation, customs duties, excise and levies
Indirect Tax Compliance and Documentation Test	15%	Document review and compliance test	VAT invoices, customs documents, filing obligations, records and audit trails
Planning, Audit and Ethics Test	10%	Scenario-based professional judgement test	Indirect tax planning, VAT/customs audit, misclassification, false invoices and professional conduct
Final Examination	30%	Mixed-format examination comprising MCQs, computations, document review, constructed-response questions and integrated indirect tax case	Integrated indirect tax competence, application, analysis, judgement and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	VAT, customs, excise, compliance rules, documentation and ethics
Section B	VAT return and reconciliation question	30	VAT computation, input tax, output tax, adjustments, payments and penalties
Section C	Customs and excise scenario	30	Tariff classification, valuation, import/export procedures, excise duties and levies
Section D	Indirect tax planning, audit and ethics mini-case	20	VAT/customs planning, audit response, documentation, ethical issues and professional communication
Total		**100**	

The final examination mark shall be converted to represent 30% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall and explain VAT, customs, excise and indirect tax principles	20%
Application	Apply VAT, customs and excise rules and prepare returns or computations	40%
Analysis	Analyse indirect tax risks, documentation gaps, compliance errors and planning opportunities	25%
Professional judgement and ethics	Evaluate ethical issues, fraudulent practices, client pressure and responsible advice	15%

Cognitive Level	Description	Minimum Weighting
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Introduction to indirect taxes	5%	MCQ / short-answer
VAT law and administration	10%	Scenario
VAT registration and compliance	10%	Registration question
Input and output tax	15%	VAT computation
VAT accounting and records	10%	Document review
VAT returns and penalties	15%	VAT return test
Customs tariff and valuation	10%	Customs computation
Import/export procedures	5%	Compliance scenario
Excise duties and levies	10%	Excise computation
Indirect tax planning	5%	Planning note
VAT and customs audit simulation	5%	Audit response
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Indirect Taxation in Zimbabwe.
Course code	Each item must be tagged to CTA4005.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Professional / Advanced.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, VAT return, computation, document review, customs scenario, audit simulation, constructed response or ethics scenario.
Degree of difficulty	Each item must be classified as standard, challenging or advanced.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Indirect Taxation in Zimbabwe
Legislative material	VAT Act, Customs and Excise Act and relevant Finance Act amendments
Tax administration material	ZIMRA VAT guides, customs manuals, excise guidance, public notices and e-services materials

Resource Type	Recommended Resource
Practice material	ICTAZ VAT return templates, VAT reconciliation templates, customs valuation schedules and excise computation templates
Public finance material	Zimbabwe public finance management laws and fiscal policy materials
Case law support	Case law and tribunal decisions on indirect taxes
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
VAT return preparation	Candidate can prepare VAT returns and reconciliations.
VAT treatment analysis	Candidate can classify supplies and apply input/output tax rules.
Customs computation	Candidate can compute customs duties and evaluate customs valuation issues.
Excise computation	Candidate can compute excise duties and levies.
Indirect tax compliance	Candidate can identify VAT, customs and excise filing and documentation obligations.
Audit response	Candidate can respond to VAT and customs compliance audit issues.
Indirect tax planning	Candidate can identify lawful indirect tax planning opportunities.
Ethical judgement	Candidate can identify false invoice, misclassification, undervaluation and fraudulent claim risks.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical competence	Through VAT, customs and excise questions.
Computation competence	Through VAT returns, customs valuation and excise computation tests.
Practical application	Through document review, compliance scenarios and audit simulations.
Analytical ability	Through indirect tax risk and planning scenarios.
Professional judgement	Through ethics, fraud risk and compliance cases.
Communication competence	Through audit responses and indirect tax advisory notes.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm coverage of VAT, customs, excise, planning, compliance and ethics.
Syllabus coverage	Moderators shall verify coverage of all topic areas and tax heads.
Cognitive-level coverage	Assessment shall test application, analysis, judgement and ethics.
Technical accuracy	VAT computations, customs valuation, rates and legislative references shall be reviewed for accuracy.
Practical relevance	Assessment items shall use realistic invoices, returns, bills of entry, customs data and audit scenarios.
Ethical appropriateness	Items shall not reward fraudulent claims, misclassification, undervaluation or misleading disclosure.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined.

CTA4006: Taxation Science

Course Identification Table

Item	Details
Programme	Post-Graduate Diploma in Applied Taxation
Course Title	Taxation Science
Programme Part	Part D
Programme Stage	Advanced Applied Tax Practice Stage
Proficiency Level	Professional / Advanced
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, research interpretation, tax modelling, policy analysis, compliance analysis and professional judgement
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence
Course Code	CTA4006

Course Description

This course develops advanced competence in the scientific, analytical and evidence-based study of taxation. It introduces candidates to the use of research, data analysis, economic reasoning, behavioural insights, modelling techniques and policy evaluation in tax practice.

The course covers the principles of tax systems, tax policy design, revenue mobilisation, taxpayer behaviour, compliance modelling, tax gap analysis, incidence of taxation, equity, efficiency, neutrality, administrative feasibility, tax expenditure analysis, tax reform evaluation and evidence-based tax advisory work.

The course is designed to ensure that candidates can analyse tax systems scientifically, interpret tax data, evaluate tax policy options, assess taxpayer behaviour, model revenue implications, support compliance improvement strategies and prepare evidence-based tax advice for clients, employers, public institutions and tax authorities.

The course also develops professional judgement in the responsible use of data, assumptions, forecasts, models and policy recommendations. It requires candidates to recognise ethical risks associated with unsupported conclusions, biased analysis, misleading statistics, confidentiality breaches and inappropriate use of taxpayer information.

Course Purpose

The purpose of this course is to develop the candidate’s ability to apply scientific reasoning, research methods and analytical tools to taxation. Modern tax practice requires practitioners who can go beyond mechanical computation and understand how tax systems operate, how taxpayers respond to tax rules, how tax policies affect behaviour, and how evidence can be used to improve compliance, revenue performance and tax fairness.

This course equips candidates with advanced skills in tax research, tax modelling, policy interpretation, tax compliance analysis, behavioural evaluation and evidence-based advisory work.

Course Learning Outcomes

Learning Outcome
1. Explain the meaning, scope and importance of taxation science in modern tax practice.
2. Explain the principles of a sound tax system, including equity, certainty, convenience, efficiency, neutrality, simplicity and administrative feasibility.
3. Analyse the relationship between tax policy, taxpayer behaviour, compliance outcomes and revenue mobilisation.
4. Apply basic tax research methods to identify, analyse and interpret tax problems.
5. Interpret tax data, compliance indicators, revenue statistics and taxpayer behaviour patterns.
6. Apply tax modelling techniques to estimate revenue effects, compliance risks and policy outcomes.
7. Evaluate the incidence and economic impact of selected taxes on individuals, businesses and the wider economy.
8. Analyse tax gaps, compliance gaps, filing gaps, payment gaps and reporting gaps.
9. Evaluate the effectiveness of tax incentives, exemptions, reliefs and tax expenditures.
10. Apply behavioural insights to understand taxpayer compliance, non-compliance, voluntary disclosure, deterrence and taxpayer trust.
11. Assess tax reform proposals using evidence, legal principles, economic reasoning and administrative feasibility.
12. Prepare evidence-based tax policy, compliance or advisory recommendations supported by data, assumptions, limitations and risk analysis.
13. Communicate tax research findings, modelling results and policy recommendations clearly to clients, employers, supervisors, tax authorities and policy stakeholders.
14. Apply ethical principles of integrity, objectivity, confidentiality, professional competence and due care when conducting tax research, modelling and policy analysis.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Tax policy and systems analysis	IES 2	Advanced	Candidate can explain and evaluate the design, purpose and performance of tax systems using accepted tax policy principles.
Tax research competence	IES 2 and IES 3	Advanced	Candidate can identify tax problems, collect relevant information, interpret evidence and reach reasoned conclusions.
Tax modelling and data analysis	IES 2 and IES 3	Advanced	Candidate can apply basic modelling and analytical techniques to assess revenue, compliance and policy outcomes.
Compliance and behavioural analysis	IES 2 and IES 3	Advanced	Candidate can analyse taxpayer behaviour, compliance risks, tax gaps and behavioural drivers of non-compliance.
Economic and policy evaluation	IES 2 and IES 3	Advanced	Candidate can assess the incidence, efficiency, equity and administrative feasibility of selected tax measures.
Professional judgement	IES 3 and IES 4	Advanced	Candidate can evaluate evidence, assumptions, uncertainty and limitations before forming tax policy or advisory conclusions.

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Professional communication	IES 3	Advanced	Candidate can prepare clear tax research summaries, policy notes, modelling explanations and evidence-based recommendations.
Professional values, ethics and attitudes	IES 4	Advanced	Candidate can identify ethical issues involving data integrity, confidentiality, bias, unsupported conclusions and misleading analysis.
Assessment of professional competence	IES 6	Advanced	Candidate can demonstrate competence through data interpretation, modelling tasks, case analysis, constructed-response questions and professional communication tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Foundations of taxation science	Meaning, scope, purpose, scientific reasoning, evidence-based taxation and the role of research in tax practice
Principles of a good tax system	Equity, certainty, convenience, economy, efficiency, neutrality, simplicity, fairness, transparency and administrative feasibility
Tax policy and revenue mobilisation	Tax base, tax rates, tax mix, revenue productivity, fiscal policy, public finance and tax administration capacity
Tax research methods	Research questions, data sources, qualitative and quantitative methods, literature review, evidence evaluation and limitations
Tax data analysis	Revenue statistics, taxpayer segments, filing data, payment data, audit results, compliance indicators and interpretation of trends
Tax modelling	Forecasting, scenario modelling, sensitivity analysis, assumptions, limitations, revenue estimation and compliance impact modelling
Tax incidence and economic effects	Legal incidence, economic incidence, burden shifting, behavioural responses, market effects and distributional consequences
Tax gaps and compliance gaps	Filing gap, payment gap, reporting gap, assessment gap, sectoral risk, informal economy and compliance measurement
Tax incentives and tax expenditures	Exemptions, deductions, credits, allowances, reliefs, revenue cost, effectiveness, abuse risks and policy evaluation
Behavioural tax analysis	Tax morale, deterrence, trust, fairness perceptions, taxpayer segmentation, nudges, voluntary compliance and enforcement responses
Tax reform evaluation	Policy objectives, stakeholder impact, administrative feasibility, transition issues, legal constraints and implementation risk
Ethics in tax research and modelling	Confidentiality, objectivity, data integrity, bias, professional scepticism, limitations and responsible communication of findings

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Taxation Science	Meaning, scope, purpose and relevance of scientific analysis in taxation	Explain taxation science and its role in modern tax practice	Taxation science overview note

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Principles of a Sound Tax System	Equity, certainty, simplicity, efficiency, neutrality, convenience and administrative feasibility	Explain principles of a good tax system	Tax system principles matrix
Tax Policy and Revenue Mobilisation	Tax base, tax rates, tax mix, fiscal needs, revenue productivity and tax administration capacity	Analyse tax policy and revenue mobilisation	Revenue mobilisation analysis note
Tax Research Methods	Research questions, data collection, evidence evaluation, qualitative and quantitative approaches	Apply basic tax research methods	Tax research design summary
Tax Data and Compliance Indicators	Revenue statistics, filing trends, payment trends, audit outcomes, taxpayer segmentation and compliance indicators	Interpret tax data and compliance indicators	Tax data interpretation schedule
Tax Modelling and Scenario Analysis	Revenue forecasting, sensitivity analysis, assumptions, scenario planning and limitations	Apply tax modelling techniques	Tax modelling scenario response
Tax Incidence and Economic Impact	Legal incidence, economic burden, shifting, distributional impact and behavioural responses	Evaluate incidence and economic impact	Tax incidence analysis
Tax Gap and Compliance Gap Analysis	Filing gap, payment gap, reporting gap, informal sector risks and compliance measurement	Analyse tax gaps and compliance gaps	Tax gap analysis schedule
Tax Incentives and Tax Expenditure Analysis	Incentives, exemptions, allowances, reliefs, revenue cost, abuse risk and policy effectiveness	Evaluate incentives and tax expenditures	Tax expenditure evaluation note
Behavioural Taxation and Compliance Behaviour	Tax morale, deterrence, trust, fairness, taxpayer behaviour, nudges and voluntary compliance	Apply behavioural insights to compliance	Behavioural compliance case response
Tax Reform and Policy Evaluation	Reform objectives, stakeholder impact, legal feasibility, administrative capacity and implementation risk	Assess tax reform proposals	Tax reform evaluation matrix
Integrated Taxation Science Case Review	Research, modelling, compliance analysis, behavioural insights, policy evaluation, ethics and communication	Prepare evidence-based tax recommendations	Integrated taxation science case solution

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain taxation science, tax policy principles, compliance analysis, modelling concepts and behavioural tax theory.
Case-based learning	Used to expose candidates to tax reform, tax gap, compliance behaviour, tax incentive and revenue mobilisation scenarios.
Data interpretation workshops	Used to develop competence in reading revenue statistics, compliance indicators, taxpayer trends and audit outcomes.

Method	Application in the Course
Tax modelling exercises	Used to develop competence in preparing basic revenue, compliance and scenario models using structured assumptions.
Research interpretation sessions	Used to develop the ability to evaluate tax research findings, evidence quality, assumptions and limitations.
Policy evaluation discussions	Used to compare alternative tax measures against equity, efficiency, simplicity, certainty and administrative feasibility.
Ethics mini-cases	Used to address data confidentiality, bias, unsupported conclusions, misleading statistics and responsible reporting.
Professional communication exercises	Used to develop concise research summaries, policy notes and evidence-based tax recommendations.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain the meaning and importance of taxation science	Foundations of taxation science	Lecture and guided discussion	Case-based MCQs and short-answer questions
Explain principles of a sound tax system	Principles of a good tax system	Lecture and policy comparison	Tax principles evaluation question
Analyse tax policy and taxpayer behaviour	Tax policy and behavioural tax analysis	Case-based learning	Policy and behaviour scenario
Apply tax research methods	Tax research methods	Research interpretation session	Research design question
Interpret tax data and compliance indicators	Tax data analysis	Data interpretation workshop	Data interpretation test
Apply tax modelling techniques	Tax modelling	Modelling exercises	Tax modelling test
Evaluate tax incidence and economic effects	Tax incidence and economic effects	Worked examples and policy discussion	Tax incidence scenario
Analyse tax gaps and compliance gaps	Tax gaps and compliance gaps	Compliance analysis workshop	Tax gap analysis question
Evaluate tax incentives and tax expenditures	Tax incentives and tax expenditures	Policy evaluation discussion	Tax expenditure evaluation question
Apply behavioural insights to compliance	Behavioural tax analysis	Behavioural case discussion	Behavioural compliance case
Assess tax reform proposals	Tax reform evaluation	Reform evaluation workshop	Tax reform evaluation scenario
Prepare evidence-based recommendations	Documentation and advisory reporting	Professional communication exercises	Evidence-based recommendation note
Communicate research and modelling results clearly	Professional communication	Report-writing practice	Research summary and policy note
Apply ethical principles in tax research and modelling	Ethics in tax research and modelling	Ethics mini-cases	Ethics scenario question

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Tax Policy and Principles Test	15%	Timed short-answer and case-based test	Tax system principles, tax policy objectives, revenue mobilisation and administrative feasibility
Tax Data and Modelling Test	25%	Practical data interpretation and modelling test	Revenue statistics, compliance indicators, scenario modelling, assumptions and limitations
Tax Gap, Behavioural and Compliance Analysis Test	20%	Case-based constructed-response test	Tax gap analysis, taxpayer behaviour, compliance risk, voluntary compliance and deterrence
Tax Reform and Ethics Test	10%	Scenario-based professional judgement test	Tax reform evaluation, ethical use of data, confidentiality, bias and responsible communication
Final Examination	30%	Mixed-format examination comprising MCQs, data interpretation, modelling, constructed-response questions and integrated policy case analysis	Integrated tax policy knowledge, research interpretation, modelling, analysis, judgement, ethics and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Taxation science concepts, tax policy principles, tax gaps, behavioural concepts and modelling terminology
Section B	Data interpretation and modelling question	30	Revenue statistics, compliance indicators, assumptions, scenario analysis and revenue implications
Section C	Tax gap, behavioural and policy analysis case	30	Compliance behaviour, tax gap analysis, tax incentives, taxpayer response and policy effectiveness
Section D	Tax reform, ethics and professional communication mini-case	20	Tax reform evaluation, data ethics, bias, confidentiality, limitations and evidence-based communication
Total		**100**	

The final examination mark shall be converted to represent 30% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain taxation science concepts, tax policy principles, research methods and compliance indicators	20%
Application	Apply tax research methods, data interpretation, modelling techniques and policy principles to practical tax issues	35%

Cognitive Level	Description	Minimum Weighting
Analysis	Analyse tax gaps, behavioural responses, incidence effects, tax incentives, reform proposals and revenue implications	30%
Professional judgement and ethics	Evaluate assumptions, limitations, ethical risks, confidentiality concerns, bias and responsible communication of findings	15%
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Foundations of taxation science	5%	MCQ / short-answer
Principles of a sound tax system	10%	Policy evaluation question
Tax policy and revenue mobilisation	10%	Case-based question
Tax research methods	10%	Research design question
Tax data and compliance indicators	10%	Data interpretation test
Tax modelling and scenario analysis	15%	Modelling test
Tax incidence and economic impact	10%	Incidence scenario
Tax gap and compliance gap analysis	10%	Tax gap analysis question
Tax incentives and tax expenditure analysis	5%	Tax expenditure evaluation
Behavioural taxation and compliance behaviour	5%	Behavioural case response
Tax reform and policy evaluation	5%	Reform evaluation question
Ethics and professional communication	5%	Ethics and communication mini-case
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Taxation Science.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Advanced for this course.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, short answer, data interpretation, modelling task, policy evaluation, constructed response, research summary or ethics case.
Degree of difficulty	Each item must be classified as standard, challenging or advanced.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.

Tagging Requirement	Description
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

No examination sitting shall be generated unless the prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Taxation Science
Legislative material	Income Tax Act, Capital Gains Tax Act, Value Added Tax Act, Customs and Excise Act and relevant Finance Act amendments
Tax administration material	Zimbabwe Revenue Authority annual reports, public notices, revenue statistics, taxpayer compliance guidance and practice notes
Policy and research material	Ministry of Finance fiscal policy statements, national budget statements, tax policy papers and public finance materials
Data analysis support	ICTAZ tax modelling templates, tax gap analysis templates, compliance indicator schedules and research interpretation guides
Behavioural tax resources	Tax morale, taxpayer compliance, deterrence, voluntary compliance and behavioural public finance materials
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct
upplementary resources	Tax policy texts, public finance texts, OECD tax policy materials, ATAF materials, tax expenditure reports and comparative tax reform studies

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Tax policy analysis	Candidate can evaluate tax measures using equity, efficiency, simplicity, certainty and administrative feasibility.
Tax research interpretation	Candidate can interpret tax research findings and identify evidence, assumptions, limitations and conclusions.
Tax data interpretation	Candidate can interpret revenue statistics, filing data, payment trends, audit results and compliance indicators.
Tax modelling	Candidate can prepare and interpret basic revenue, compliance and scenario models.
Tax gap analysis	Candidate can analyse filing gaps, payment gaps, reporting gaps and compliance weaknesses.
Behavioural analysis	Candidate can identify behavioural drivers of compliance and non-compliance.
Incentive evaluation	Candidate can evaluate tax incentives, exemptions, reliefs and tax expenditures.
Tax incidence analysis	Candidate can assess who bears the economic burden of selected taxes.
Reform evaluation	Candidate can assess tax reform proposals against legal, economic, administrative and ethical criteria.
Ethical decision-making	Candidate can recognise confidentiality, bias, unsupported conclusions and misuse of data.

Practical Competency	Expected Candidate Capability
Professional communication	Candidate can present research findings, modelling results and tax policy recommendations clearly.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through questions on tax system principles, tax policy, tax research, compliance indicators and behavioural taxation.
Data competence	Through interpretation of tax statistics, compliance data, revenue trends and taxpayer behaviour indicators.
Modelling competence	Through preparation and interpretation of revenue, compliance and scenario models.
Analytical ability	Through tax gap analysis, tax incidence analysis, tax expenditure evaluation and reform assessment.
Professional judgement	Through evaluation of assumptions, model limitations, behavioural implications and policy trade-offs.
Ethics and professional conduct	Through scenarios involving confidentiality, bias, data integrity, unsupported conclusions and misleading communication.
Communication competence	Through preparation of evidence-based summaries, policy notes and tax research recommendations.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed across the assessment cycle.
Syllabus coverage	Moderators shall verify that the assessment covers the prescribed topic areas and does not over-concentrate on narrow areas.
Cognitive-level coverage	Moderators shall confirm that the paper assesses knowledge, application, analysis, professional judgement and ethics.
Reliability of marking	Marking guides shall be reviewed to ensure consistency, fairness and objectivity, especially for data interpretation, modelling and policy evaluation questions.
Practical relevance	Assessment items shall be checked for realistic tax policy, revenue mobilisation, compliance, tax gap, behavioural and reform scenarios.
Technical accuracy	Questions and suggested solutions shall be reviewed for accuracy of modelling logic, statistical interpretation, assumptions and tax policy reasoning.
Ethical appropriateness	Assessment items shall be reviewed to ensure that candidates are not rewarded for unsupported conclusions, misleading interpretation or improper use of confidential data.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined to reduce predictability and question spotting.

CTA Final Qualifying Examination (FQE) - Part E

This section assesses professional-level competence and readiness for the Chartered Tax Accountant designation through advanced tax practice, judgement, ethics, dispute handling and strategic advisory capability.

CTA5001: Tax Advocacy and Litigation

Course Identification Table

Item	Details
Programme	CTA Final Qualifying Examination (FQE)
Course Title	Tax Advocacy and Litigation
Programme Part	Part E
Programme Stage	Final Qualifying / Professional Practice Stage
Proficiency Level	Professional / Final Qualifying
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, advocacy, litigation support, case analysis, drafting, professional judgement and communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence
Course Code	CTA5001

Course Description

This course develops advanced professional competence in tax advocacy, taxpayer representation and litigation support. It equips candidates with the technical, procedural, analytical and communication skills required to represent taxpayers responsibly in engagements with tax authorities, objection processes, appeal proceedings, dispute resolution forums, settlement discussions and tax-related litigation support environments.

The course covers taxpayer rights, tax authority powers, assessments, objections, appeals, evidence preparation, drafting of grounds of objection, preparation of technical submissions, advocacy strategy, litigation documentation, expert support, ethical representation, negotiation, settlement, witness preparation and professional communication.

The course is designed to ensure that candidates can analyse disputed tax matters, identify legal and factual issues, prepare structured arguments, organise evidence, draft professional correspondence, support litigation teams and advise taxpayers on responsible dispute-resolution options.

The course also develops professional judgement in dealing with confidentiality, truthful disclosure, unsupported tax positions, client pressure, misleading evidence, procedural deadlines and the ethical limits of taxpayer representation.

Course Purpose

The purpose of this course is to develop the candidate's ability to support and conduct responsible tax advocacy and litigation-related work. Tax practitioners are often required to respond to tax assessments, prepare objections, engage with tax authorities, support appeals, advise on settlement options and communicate taxpayer positions in a persuasive but ethical manner.

This course equips candidates with practical skills in dispute analysis, evidence organisation, technical argumentation, drafting, oral and written advocacy, professional negotiation, taxpayer representation and litigation support. It reinforces the principle that tax advocacy must be lawful, evidence-based, procedurally compliant, professionally competent and ethically responsible.

Course Learning Outcomes

Learning Outcome
1. Explain the nature, purpose and scope of tax advocacy and litigation support in tax practice.
2. Identify taxpayer rights, taxpayer obligations, tax authority powers and procedural safeguards in tax disputes.
3. Interpret assessments, information requests, audit findings, penalty notices, objections, appeal documents and tax authority correspondence.
4. Analyse disputed tax matters by identifying facts, issues, applicable law, evidence requirements and procedural deadlines.
5. Prepare structured grounds of objection and supporting explanations in response to disputed assessments.
6. Apply rules and principles relating to evidence, documentation, burden of proof and substantiation of tax positions.
7. Prepare professional tax submissions, objection letters, response letters, case summaries and technical argument notes.
8. Explain appeal procedures, dispute escalation routes, alternative dispute resolution options, settlement considerations and litigation support processes.
9. Evaluate the strengths, weaknesses, risks and prospects of taxpayer positions in tax disputes.
10. Apply advocacy skills in presenting taxpayer arguments clearly, logically, respectfully and persuasively.
11. Identify ethical issues arising from taxpayer representation, including misleading evidence, incomplete disclosure, confidentiality, client pressure and unsupported claims.
12. Apply professional judgement when advising taxpayers on objections, appeals, settlements, withdrawal of claims and escalation of disputes.
13. Communicate dispute strategy, procedural risks, evidence requirements and professional recommendations clearly to clients, employers, supervisors, legal practitioners and tax authorities.
14. Prepare litigation-support files, evidence bundles and dispute documentation in an organised and professionally acceptable format.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Tax dispute law and procedure	IES 2	Professional / Advanced	Candidate can interpret dispute procedures, taxpayer rights, objection requirements, appeal processes and procedural deadlines in practical tax disputes.
Tax technical analysis	IES 2 and IES 3	Professional / Advanced	Candidate can analyse disputed tax issues by applying legislation, facts, evidence, case law and administrative guidance to taxpayer scenarios.
Evidence and documentation	IES 2 and IES 3	Professional / Advanced	Candidate can identify, organise and evaluate documents required to support tax positions in objections, appeals and litigation support.
Advocacy and communication	IES 3	Professional / Advanced	Candidate can prepare persuasive, logical and professional written submissions and oral advocacy outlines.

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Dispute strategy and professional judgement	IES 3 and IES 4	Professional / Advanced	Candidate can evaluate dispute risks, assess prospects, recommend responsible courses of action and avoid unsupported or improper positions.
Negotiation and settlement support	IES 3 and IES 4	Professional / Advanced	Candidate can identify settlement considerations, negotiation boundaries, documentation requirements and professional conduct issues.
Professional values, ethics and attitudes	IES 4	Professional / Advanced	Candidate can identify ethical risks involving misleading submissions, false evidence, confidentiality, conflicts, client pressure and abuse of process.
Assessment of professional competence	IES 6	Professional / Advanced	Candidate can demonstrate competence through dispute case analysis, drafting tasks, evidence review, constructed-response questions, advocacy simulations and professional communication tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Tax advocacy framework	Nature of tax advocacy, taxpayer representation, litigation support, professional role boundaries and relationship with legal practitioners
Taxpayer rights and tax authority powers	Rights to fair administrative action, access to information, confidentiality, representation, objections, appeals and revenue authority enforcement powers
Assessments and dispute triggers	Assessments, amended assessments, estimated assessments, penalties, interest, audit findings, information requests and disputed tax positions
Objection procedures	Grounds of objection, time limits, prescribed forms, supporting evidence, procedural compliance, condonation and objection outcomes
Appeal procedures	Appeal routes, procedural steps, appeal documentation, tribunal or court support, hearing preparation and litigation support responsibilities
Evidence and burden of proof	Documentary evidence, accounting records, tax schedules, contracts, correspondence, expert evidence, credibility, relevance and sufficiency
Drafting and written advocacy	Objection letters, appeal summaries, statements of facts, technical arguments, case chronologies, response letters and professional submissions
Oral advocacy and representation	Presentation of arguments, issue framing, professional conduct, responding to questions, negotiation and engagement with tax authorities
Dispute strategy and risk assessment	Strengths, weaknesses, prospects, quantum, procedural risks, cost considerations, reputational risk and settlement alternatives
Alternative dispute resolution and settlement	Negotiation, settlement discussions, compromise considerations, documentation of agreements and escalation decisions
Litigation support and case file management	Evidence bundles, indexed files, chronologies, witness summaries, technical memoranda, expert support and file quality control
Ethics and professional conduct	Integrity, objectivity, confidentiality, professional competence, due care, truthful disclosure, conflict management and responsible taxpayer representation

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Tax Advocacy and Litigation Support	Nature, scope, role of the tax practitioner, professional boundaries and relationship with legal practitioners	Explain tax advocacy and litigation support	Tax advocacy role summary
Taxpayer Rights and Tax Authority Powers	Taxpayer rights, revenue authority powers, procedural fairness, confidentiality and administrative justice	Identify taxpayer rights and authority powers	Taxpayer rights and powers matrix
Assessments, Notices and Dispute Triggers	Assessments, penalties, interest, information requests, audit findings and disputed tax positions	Interpret disputed tax documents	Assessment and dispute trigger analysis
Analysing a Tax Dispute	Fact analysis, issue identification, legal framework, evidence needs and procedural deadlines	Analyse disputed tax matters	Tax dispute issue-analysis table
Objection Procedures and Grounds of Objection	Objection requirements, time limits, forms, condonation, grounds and supporting evidence	Prepare structured grounds of objection	Grounds of objection draft
Evidence, Documentation and Burden of Proof	Relevance, sufficiency, accounting records, tax schedules, contracts, correspondence and expert support	Apply evidence and documentation principles	Evidence requirement checklist
Drafting Professional Tax Submissions	Objection letters, response letters, technical submissions, case summaries and issue-based argumentation	Prepare professional tax submissions	Tax submission or objection letter
Appeal Procedures and Litigation Support	Appeal routes, escalation, hearing preparation, case files, legal practitioner support and procedural risks	Explain appeal and litigation support procedures	Appeal process checklist
Advocacy Skills and Representation	Persuasive communication, issue framing, respectful engagement, responding to authority queries and oral advocacy	Apply advocacy and communication skills	Advocacy outline
Dispute Strategy, Negotiation and Settlement	Prospects of success, quantum, procedural risk, cost-benefit considerations, negotiation and settlement documentation	Evaluate dispute strategy and settlement options	Dispute strategy note
Ethics in Tax Advocacy	Confidentiality, misleading evidence, client pressure, unsupported claims, conflicts of interest and professional independence	Identify ethical issues in taxpayer representation	Ethics risk analysis
Integrated Tax Advocacy and Litigation Case Review	Combined assessment review, objection drafting, evidence bundle, advocacy strategy, ethics and communication	Integrate technical, procedural, evidence, ethics and communication skills	Integrated dispute file solution

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain tax dispute procedures, taxpayer rights, objection rules, appeals, evidence and professional responsibilities.
Case-based learning	Used to expose candidates to realistic disputed assessments, audit findings, penalty notices and taxpayer representation scenarios.
Document review workshops	Used to develop competence in interpreting assessments, notices, audit letters, evidence schedules and tax authority correspondence.
Drafting workshops	Used to develop competence in preparing objection letters, technical submissions, response letters, case summaries and dispute memoranda.
Advocacy simulations	Used to practise issue framing, oral argument, respectful engagement, negotiation and professional communication.
Evidence bundle exercises	Used to develop competence in organising documents, preparing chronologies, indexing exhibits and supporting tax positions.
Ethics mini-cases	Used to address misleading evidence, client pressure, unsupported arguments, confidentiality and conflicts of interest.
Formative review questions	Used to reinforce topic coverage and provide structured feedback before summative assessment.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain tax advocacy and litigation support	Tax advocacy framework	Lecture and guided discussion	Case-based MCQs and short-answer questions
Identify taxpayer rights and authority powers	Taxpayer rights and tax authority powers	Rights-and-powers analysis	Taxpayer rights scenario
Interpret disputed assessments and notices	Assessments and dispute triggers	Document review workshop	Assessment interpretation test
Analyse disputed tax matters	Tax technical analysis and dispute strategy	Case-based learning	Dispute issue-analysis question
Prepare grounds of objection	Objection procedures	Drafting workshop	Grounds of objection drafting test
Apply evidence and burden of proof principles	Evidence and burden of proof	Evidence bundle exercise	Evidence review question
Prepare professional tax submissions	Drafting and written advocacy	Drafting workshop	Tax submission drafting task
Explain appeals and litigation support processes	Appeal procedures and litigation support	Procedure mapping	Appeal process question
Evaluate taxpayer position and dispute risks	Dispute strategy and risk assessment	Risk assessment exercise	Dispute strategy case
Apply advocacy skills	Oral advocacy and representation	Advocacy simulation	Advocacy outline or presentation task
Identify ethical issues in representation	Ethics and professional conduct	Ethics mini-cases	Ethics scenario question
Apply professional judgement in dispute options	Dispute strategy and ethics	Scenario-based learning	Constructed-response judgement question

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Communicate dispute recommendations clearly	Professional communication	Written communication exercises	Advisory note or client communication task
Prepare litigation-support files	Case file management	Evidence bundle workshop	Litigation-support file review task

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Tax Dispute Procedure Test	15%	Timed short-answer and scenario-based test	Taxpayer rights, assessments, objections, appeals, time limits and procedural safeguards
Objection Drafting and Submission Test	20%	Practical drafting test	Grounds of objection, technical argument, structure, evidence linkage and professional written communication
Evidence and Litigation-Support File Test	20%	Document review and file organisation test	Evidence identification, documentation sufficiency, chronology, indexing and burden of proof
Advocacy, Settlement and Ethics Test	10%	Scenario-based professional judgement test	Advocacy strategy, negotiation, settlement, client pressure, confidentiality and ethical conduct
Final Examination	35%	Mixed-format examination comprising MCQs, document review, drafting, constructed-response analysis and integrated dispute case	Integrated dispute knowledge, legal analysis, evidence evaluation, advocacy, judgement, ethics and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Taxpayer rights, assessments, objections, appeals, dispute procedures and professional responsibilities
Section B	Assessment and evidence review	25	Interpretation of assessments, evidence requirements, burden of proof, documentation gaps and procedural issues
Section C	Objection and advocacy scenario	30	Grounds of objection, technical argument, written advocacy, dispute strategy and professional judgement
Section D	Settlement, litigation support and ethics mini-case	25	Negotiation, settlement considerations, litigation-support file quality, confidentiality, misleading evidence and responsible representation
Total		**100**	

The final examination mark shall be converted to represent 35% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain tax dispute procedures, taxpayer rights, objection rules, appeal processes and evidence principles	20%
Application	Apply objection procedures, evidence requirements, drafting principles and advocacy techniques to practical tax disputes	35%
Analysis	Analyse disputed assessments, evaluate taxpayer positions, identify documentation gaps and assess strengths, weaknesses and risks	30%
Professional judgement and ethics	Evaluate ethical issues, settlement options, client pressure, misleading evidence and responsible dispute strategy	15%
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Tax advocacy framework and professional role	5%	MCQ / short-answer
Taxpayer rights and tax authority powers	10%	Scenario-based question
Assessments, notices and dispute triggers	10%	Document review question
Tax dispute analysis	10%	Case analysis
Objection procedures and grounds of objection	15%	Drafting task
Evidence, documentation and burden of proof	15%	Evidence review test
Professional tax submissions	10%	Written submission task
Appeal procedures and litigation support	5%	Procedure question
Advocacy skills and representation	5%	Advocacy outline
Dispute strategy, negotiation and settlement	5%	Strategy scenario
Ethics and professional conduct	5%	Ethics scenario
Integrated dispute file review	5%	Integrated case question
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Tax Advocacy and Litigation.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Professional / Advanced for this course.

Tagging Requirement	Description
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, short answer, document review, drafting task, evidence review, advocacy outline, constructed response, integrated case or ethics scenario.
Degree of difficulty	Each item must be classified as standard, challenging or advanced.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

No examination sitting shall be generated unless the prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Tax Advocacy and Litigation
Legislative material	Income Tax Act, Value Added Tax Act, Capital Gains Tax Act, Customs and Excise Act and relevant Finance Act amendments
Tax administration material	Zimbabwe Revenue Authority assessment, objection, appeal, audit and dispute-resolution guidance
Legal procedure support	Relevant procedural rules, court rules, tribunal guidance and administrative justice materials applicable to tax disputes
Case law	Zimbabwean tax cases, administrative law cases and statutory interpretation cases relevant to taxpayer rights and tax disputes
Practice material	ICTAZ objection templates, evidence bundle templates, dispute chronology templates, technical submission templates and litigation-support file checklists
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct
Supplementary resources	Tax dispute resolution texts, advocacy skills materials, professional negotiation guidance and comparative tax litigation resources

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Dispute procedure awareness	Candidate can explain assessment, objection, appeal and dispute escalation procedures.
Assessment interpretation	Candidate can interpret assessments, notices, audit findings, penalty notices and tax authority correspondence.
Issue identification	Candidate can identify facts, legal issues, evidence gaps and procedural risks in a tax dispute.
Objection drafting	Candidate can prepare structured grounds of objection supported by facts, law and evidence.

Practical Competency	Expected Candidate Capability
Evidence review	Candidate can identify, organise and evaluate documents required to support a taxpayer's position.
Written advocacy	Candidate can prepare professional submissions, technical arguments and response letters.
Litigation-support file preparation	Candidate can prepare indexed evidence bundles, chronologies and dispute file summaries.
Dispute strategy	Candidate can evaluate strengths, weaknesses, risks and settlement options.
Ethical representation	Candidate can recognise misleading evidence, unsupported claims, client pressure and confidentiality issues.
Professional communication	Candidate can communicate taxpayer positions, dispute risks and recommendations clearly and respectfully.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through questions on taxpayer rights, assessments, objection procedures, appeals, evidence and dispute processes.
Practical application	Through assessment interpretation, objection drafting, evidence review and tax authority response scenarios.
Analytical ability	Through issue identification, evaluation of dispute prospects, identification of procedural risks and assessment of documentation gaps.
Drafting competence	Through preparation of objection grounds, professional submissions, case summaries and advisory notes.
Evidence competence	Through preparation and review of evidence schedules, chronologies, indexed bundles and supporting documentation.
Professional judgement	Through evaluation of settlement options, client pressure, unsupported claims and responsible dispute strategy.
Ethics and professional conduct	Through scenarios involving misleading evidence, confidentiality, conflicts, false statements and due care.
Communication competence	Through written advocacy, professional correspondence and dispute strategy communication.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed across the assessment cycle.
Syllabus coverage	Moderators shall verify that the assessment covers the prescribed topic areas and does not over-concentrate on narrow areas.
Cognitive-level coverage	Moderators shall confirm that the paper assesses knowledge, application, analysis, professional judgement and ethics.
Reliability of marking	Marking guides shall be reviewed to ensure consistency, fairness and objectivity, especially for drafting tasks, evidence review and constructed-response advocacy questions.
Practical relevance	Assessment items shall be checked for realistic assessments, objections, appeals, evidence, litigation-support and tax authority engagement scenarios.

Quality Assurance Area	Moderation Requirement
Legal and procedural accuracy	Questions and suggested solutions shall be reviewed for consistency with current tax legislation, dispute procedures, administrative practice and applicable legal principles.
Ethical appropriateness	Assessment items shall be reviewed to ensure that candidates are not rewarded for misleading evidence, unsupported arguments, improper pressure or unethical representation.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined to reduce predictability and question spotting.

CTA5002: Tax Risk Management

Course Identification Table

Item	Details
Programme	CTA Final Qualifying Examination (FQE)
Course Title	Tax Risk Management
Programme Part	Part E
Programme Stage	Final Qualifying / Professional Practice Stage
Proficiency Level	Professional / Final Qualifying
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, risk assessment, case analysis, control evaluation, professional judgement and advisory communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence
Course Code	CTA5002

Course Description

This course develops advanced professional competence in identifying, assessing, managing, monitoring and reporting tax risk within organisations, tax practices and taxpayer engagements. It equips candidates with the technical, analytical, ethical and governance skills required to evaluate tax exposures, design tax control frameworks, prepare tax risk registers, support tax governance systems and advise on risk-based compliance strategies.

The course covers the nature and sources of tax risk, tax governance, tax control frameworks, risk identification methods, risk assessment techniques, inherent and residual risk, tax risk registers, risk response strategies, documentation of tax positions, tax compliance monitoring, audit-readiness, revenue authority engagement, tax technology risk, VAT risk, PAYE risk, corporate tax risk, customs risk, transfer-pricing risk awareness, dispute risk and ethical issues in tax risk management.

The course is designed to ensure that candidates can analyse complex taxpayer environments, identify tax risk indicators, evaluate controls, recommend practical mitigation measures, communicate risk findings, and support responsible tax decision-making by management, boards, clients and tax authorities.

The course also develops professional judgement in dealing with uncertainty, aggressive tax positions, weak documentation, incomplete records, client pressure, disclosure obligations, confidentiality and responsible escalation of material tax risk matters.

Course Purpose

The purpose of this course is to develop the candidate's ability to manage tax risk as an integrated part of professional tax practice, organisational governance and sustainable taxpayer compliance. Tax risk management requires more than technical computation; it requires the ability to identify exposures, understand business processes, evaluate controls, assess likelihood and impact, document risk positions and recommend proportionate mitigation measures.

This course equips candidates with the skills required to support boards, management, tax departments, professional firms and clients in establishing sound tax governance practices, maintaining audit-ready tax documentation, reducing exposure to penalties and disputes, and promoting lawful, ethical and sustainable tax compliance.

Course Learning Outcomes

Learning Outcome
1. Explain the nature, purpose and importance of tax risk management in professional tax practice and organisational governance.
2. Identify the main sources of tax risk affecting individuals, companies, employers, VAT operators, importers, exporters and tax advisers.
3. Distinguish between strategic tax risk, operational tax risk, compliance tax risk, reporting tax risk, reputational tax risk and dispute risk.
4. Apply tax risk identification techniques to practical taxpayer scenarios, business processes and transaction cycles.
5. Assess inherent tax risk and residual tax risk using likelihood, impact, materiality, frequency and control-effectiveness criteria.
6. Prepare tax risk registers, risk-control matrices, compliance checklists and risk-response schedules.
7. Evaluate the effectiveness of tax controls, including review procedures, approval controls, reconciliations, documentation controls and filing controls.
8. Identify tax risks relating to income tax, VAT, PAYE, withholding taxes, capital gains tax, customs and excise, transfer pricing awareness and tax technology systems.
9. Explain the relationship between tax governance, board oversight, management responsibility, internal controls and tax compliance performance.
10. Apply audit-readiness procedures to ensure that tax positions are supported by evidence, reconciliations, computations and approved documentation.
11. Analyse revenue authority audit findings, assessments, information requests and penalty exposures from a tax risk perspective.
12. Recommend practical risk mitigation measures, including process improvements, documentation enhancements, staff training, system controls and escalation procedures.
13. Prepare professional tax risk reports, advisory notes and management communications.
14. Apply ethical principles of integrity, objectivity, confidentiality, professional competence and due care when identifying, reporting and advising on tax risks.
15. Exercise professional judgement when dealing with aggressive tax positions, weak documentation, suspected non-compliance, client pressure and material unresolved tax exposures.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Tax risk identification	IES 2 and IES 3	Professional / Advanced	Candidate can identify material tax risks from taxpayer records, business processes, tax computations, compliance history and transaction structures.
Tax risk assessment	IES 2 and IES 3	Professional / Advanced	Candidate can assess likelihood, impact, materiality, inherent risk, residual risk and control effectiveness in practical tax scenarios.

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Tax governance and controls	IES 2 and IES 3	Professional / Advanced	Candidate can evaluate tax governance arrangements, internal controls, reporting lines, review procedures and escalation mechanisms.
Tax compliance and audit-readiness	IES 2 and IES 3	Professional / Advanced	Candidate can identify documentation, reconciliations, schedules and evidence required to support tax positions and revenue authority reviews.
Integrated tax technical competence	IES 2	Professional / Advanced	Candidate can identify tax risks across income tax, VAT, PAYE, withholding taxes, CGT, customs and excise, and related compliance areas.
Analytical and problem-solving skills	IES 3	Professional / Advanced	Candidate can analyse complex tax risk scenarios, identify root causes and recommend appropriate risk responses.
Professional judgement	IES 3 and IES 4	Professional / Advanced	Candidate can evaluate unresolved exposures, aggressive positions, suspected non-compliance and ethical dilemmas and recommend responsible actions.
Professional communication	IES 3	Professional / Advanced	Candidate can prepare clear tax risk registers, management reports, advisory notes, control recommendations and professional correspondence.
Professional values, ethics and attitudes	IES 4	Professional / Advanced	Candidate can identify ethical issues involving disclosure, confidentiality, misrepresentation, client pressure, independence and escalation of material risks.
Assessment of professional competence	IES 6	Professional / Advanced	Candidate can demonstrate competence through risk register preparation, control evaluation, case analysis, constructed-response questions, documentation review and professional reporting tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Tax risk management framework	Meaning of tax risk, objectives of tax risk management, risk appetite, risk tolerance, risk ownership and relationship with governance
Sources and categories of tax risk	Strategic risk, operational risk, compliance risk, reporting risk, transactional risk, reputational risk, audit risk and dispute risk
Tax governance	Board oversight, management responsibility, tax policy, accountability, reporting lines, escalation procedures and tax control environment
Risk identification techniques	Process review, transaction review, compliance history review, data analysis, interviews, checklists, audit findings and exception reporting
Risk assessment methodology	Likelihood, impact, materiality, frequency, inherent risk, residual risk, control effectiveness and risk prioritisation
Tax risk registers and control matrices	Risk description, cause, consequence, controls, control owner, risk rating, treatment plan, deadlines and monitoring indicators
Income tax risk	Revenue recognition, deductions, capital allowances, related-party transactions, assessed losses, withholding taxes and tax computation errors
VAT risk	Registration, input tax, output tax, exempt supplies, zero-rated supplies, apportionment, tax invoices, VAT reconciliations and refunds

Knowledge Area	Detailed Knowledge Components
PAYE and payroll tax risk	Employee classification, benefits, allowances, payroll records, remittances, reconciliations, tax tables and employer obligations
Customs and excise risk	Classification, valuation, import documentation, rebates, exemptions, bonded facilities, excise returns and customs penalties
Tax technology and data risk	E-filing systems, spreadsheet errors, access controls, digital records, audit trails, system integration and data integrity
Audit-readiness and documentation	Tax position papers, reconciliations, supporting schedules, approvals, contracts, invoices, management explanations and evidence bundles
Revenue authority engagement and dispute risk	Audits, information requests, assessments, penalties, objections, appeals, settlements and correspondence management
Ethics in tax risk management	Integrity, objectivity, confidentiality, professional scepticism, truthful reporting, escalation, independence and responsible advisory conduct

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Tax Risk Management	Meaning, purpose, importance and role of tax risk management in tax practice and governance	Explain tax risk management and its relevance to professional practice	Tax risk management overview note
Sources and Categories of Tax Risk	Strategic, operational, compliance, reporting, transactional, reputational, audit and dispute risks	Identify and classify tax risks	Tax risk classification table
Tax Governance and Control Environment	Board oversight, management responsibility, tax policy, reporting lines and risk ownership	Explain governance and control responsibilities	Tax governance responsibility matrix
Tax Risk Identification Techniques	Process review, transaction review, compliance review, data review, interviews and audit findings	Apply risk identification techniques	Tax risk identification checklist
Tax Risk Assessment Methodology	Likelihood, impact, materiality, inherent risk, residual risk, control effectiveness and prioritisation	Assess tax risks using risk-rating criteria	Tax risk scoring schedule
Tax Risk Registers and Control Matrices	Risk description, causes, consequences, controls, owners, ratings and treatment actions	Prepare risk registers and control matrices	Tax risk register and control matrix
Income Tax and Corporate Tax Risk	Deductions, capital allowances, assessed losses, withholding taxes, related-party transactions and computations	Identify income tax and corporate tax risks	Income tax risk review schedule
VAT and Indirect Tax Risk	VAT registration, input tax, output tax, invoices, apportionment, refunds and reconciliations	Identify VAT and indirect tax risks	VAT risk and reconciliation checklist

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
PAYE and Employment Tax Risk	Payroll records, employee classification, benefits, allowances, PAYE remittances and employer obligations	Identify payroll and PAYE risks	PAYE risk review checklist
Customs, Excise and Trade Tax Risk	Classification, valuation, rebates, exemptions, import documentation and excise compliance	Identify customs and excise risks	Customs risk review schedule
Tax Technology, Data and Documentation Risk	E-filing, spreadsheets, access controls, system records, audit trails, data integrity and documentation	Identify technology and documentation risks	Tax technology and documentation risk note
Integrated Tax Risk Management Case Review	Integrated tax risk assessment, governance, controls, audit-readiness, ethics and communication	Integrate tax risk identification, assessment, controls, ethics and reporting	Integrated tax risk report

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain tax risk concepts, governance principles, risk assessment methodology, tax controls and audit-readiness requirements.
Case-based learning	Used to expose candidates to practical tax risk scenarios involving companies, employers, VAT operators, importers, exporters and tax advisers.
Risk assessment workshops	Used to develop competence in identifying, rating and prioritising tax risks using likelihood, impact and control-effectiveness criteria.
Control evaluation exercises	Used to develop competence in reviewing tax controls, reconciliations, approval procedures, documentation and reporting lines.
Tax risk register preparation	Used to develop competence in preparing tax risk registers, risk-control matrices and risk-response schedules.
Documentation review exercises	Used to expose candidates to tax computations, reconciliations, invoices, payroll records, customs documents, assessments and audit requests.
Ethics mini-cases	Used to address aggressive tax positions, weak documentation, client pressure, confidentiality, disclosure and escalation responsibilities.
Professional reporting exercises	Used to develop competence in preparing tax risk reports, advisory notes and management recommendations.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain tax risk management and its governance role	Tax risk management framework	Lecture and guided discussion	Case-based MCQs and short-answer questions
Identify main sources of tax risk	Sources and categories of tax risk	Case-based learning	Tax risk classification question
Distinguish tax risk categories	Sources and categories of tax risk	Risk classification workshop	Risk categorisation exercise

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Apply risk identification techniques	Risk identification techniques	Process and transaction review exercises	Risk identification test
Assess inherent and residual tax risk	Risk assessment methodology	Risk scoring workshop	Tax risk assessment scenario
Prepare risk registers and control matrices	Tax risk registers and control matrices	Risk register preparation workshop	Risk register test
Evaluate tax controls	Tax governance and controls	Control evaluation exercise	Control review question
Identify risks across tax heads	Income tax, VAT, PAYE, customs and excise risk	Integrated case-based learning	Multi-tax risk analysis
Explain tax governance and oversight	Tax governance	Governance scenario discussion	Governance responsibility question
Apply audit-readiness procedures	Audit-readiness and documentation	Documentation review exercise	Audit-readiness review test
Analyse audit findings and penalty exposures	Revenue authority engagement and dispute risk	Assessment and audit case review	Audit finding analysis question
Recommend risk mitigation measures	Risk response and controls	Control improvement workshop	Risk response schedule
Prepare professional tax risk reports	Professional communication	Risk reporting exercise	Tax risk report task
Apply ethical principles in tax risk matters	Ethics in tax risk management	Ethics mini-cases	Ethics scenario question
Exercise professional judgement	Professional judgement and ethics	Integrated case review	Constructed-response judgement question

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Tax Risk Identification and Classification Test	15%	Timed short-answer and scenario-based test	Tax risk concepts, risk categories, risk sources and classification of tax exposures
Tax Risk Register and Control Matrix Test	25%	Practical risk register and control evaluation test	Risk identification, likelihood, impact, control effectiveness, residual risk and risk-response planning
Multi-Tax Risk Case Test	20%	Case-based constructed-response test	Income tax, VAT, PAYE, customs, documentation, technology and compliance risk analysis
Ethics, Governance and Audit-Readiness Test	10%	Professional judgement scenario test	Tax governance, audit-readiness, disclosure, confidentiality, escalation and ethical conduct
Final Examination	30%	Mixed-format examination comprising MCQs, risk assessment,	Integrated tax risk knowledge, practical application, analysis,

Assessment Component	Weighting	Assessment Format	Competence Tested
		control evaluation, constructed-response questions and integrated tax risk case analysis	professional judgement, ethics and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Tax risk concepts, governance principles, risk categories, controls and audit-readiness terminology
Section B	Tax risk register and control evaluation question	30	Risk identification, likelihood, impact, inherent risk, residual risk, controls and mitigation measures
Section C	Integrated multi-tax risk scenario	30	Income tax, VAT, PAYE, customs, documentation, technology, audit and dispute risks
Section D	Governance, ethics and professional reporting mini-case	20	Board oversight, escalation, client pressure, confidentiality, disclosure, professional judgement and risk communication
Total		**100**	

The final examination mark shall be converted to represent 30% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain tax risk concepts, risk categories, governance structures and control principles	20%
Application	Apply tax risk identification, assessment, control review and documentation techniques to practical taxpayer scenarios	35%
Analysis	Analyse multi-tax risk exposures, control weaknesses, audit triggers, root causes and residual risk implications	30%
Professional judgement and ethics	Evaluate ethical issues, disclosure responsibilities, escalation needs, client pressure and responsible risk recommendations	15%
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Tax risk management framework	5%	MCQ / short-answer
Sources and categories of tax risk	10%	Risk classification question
Tax governance and control environment	10%	Governance scenario
Tax risk identification techniques	10%	Risk identification test
Tax risk assessment methodology	15%	Risk scoring exercise
Tax risk registers and control matrices	15%	Practical risk register test
Income tax and corporate tax risk	10%	Multi-tax risk scenario
VAT and indirect tax risk	10%	VAT risk analysis
PAYE and employment tax risk	5%	PAYE risk review

Topic Area	Minimum Coverage in Assessment	Assessment Method
Customs, excise and trade tax risk	5%	Customs risk scenario
Tax technology, data and documentation risk	5%	Documentation and system-risk question
Ethics, governance and professional communication	5%	Ethics and reporting mini-case
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Tax Risk Management.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Professional / Advanced for this course.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, short answer, risk register, control matrix, documentation review, constructed response, integrated case, professional report or ethics scenario.
Degree of difficulty	Each item must be classified as standard, challenging or advanced.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

No examination sitting shall be generated unless the prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Tax Risk Management
Legislative material	Income Tax Act, Value Added Tax Act, Capital Gains Tax Act, Customs and Excise Act and relevant Finance Act amendments
Tax administration material	Zimbabwe Revenue Authority public notices, tax calendars, audit guidance, assessment procedures, e-services guidance and compliance materials
Governance and risk material	ICTAZ tax risk management templates, tax risk registers, tax control matrices, audit-readiness checklists and tax governance guidance
Practice material	ICTAZ multi-tax risk case studies, VAT reconciliation templates, PAYE review templates, customs risk review templates and tax position paper templates
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct

Resource Type	Recommended Resource
Tax compliance framework support	ZTAS and ZTCAF materials relevant to tax position documentation, risk assessment, audit-readiness and tax compliance governance
Supplementary resources	Enterprise risk management materials, internal control guidance, tax governance publications, tax audit case studies and comparative tax risk management resources

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Tax risk identification	Candidate can identify tax risks from taxpayer records, processes, tax returns, reconciliations and transaction cycles.
Tax risk classification	Candidate can classify tax risks as strategic, operational, compliance, reporting, transactional, reputational, audit or dispute risks.
Risk assessment	Candidate can assess likelihood, impact, inherent risk, residual risk and materiality.
Risk register preparation	Candidate can prepare tax risk registers with risk causes, consequences, controls, owners and treatment actions.
Control evaluation	Candidate can assess the adequacy of tax controls, review procedures, reconciliations, approvals and escalation processes.
Multi-tax risk analysis	Candidate can identify risks across income tax, VAT, PAYE, customs, excise, withholding taxes and tax technology systems.
Audit-readiness support	Candidate can identify documentation, schedules and evidence required to support tax positions.
Risk mitigation planning	Candidate can recommend practical tax risk responses, process improvements and documentation enhancements.
Ethical decision-making	Candidate can recognise aggressive positions, weak documentation, client pressure, confidentiality and disclosure issues.
Professional communication	Candidate can prepare tax risk reports, advisory notes and management recommendations.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through questions on tax risk concepts, governance, controls, tax administration, tax compliance and tax exposures.
Practical application	Through preparation of tax risk registers, control matrices, risk response schedules and audit-readiness checklists.
Analytical ability	Through evaluation of multi-tax risk scenarios, root causes, control weaknesses and residual risk implications.
Documentation competence	Through review of tax computations, reconciliations, invoices, payroll records, customs documents, digital records and assessment notices.
Professional judgement	Through reasoned recommendations on material tax risks, unresolved exposures, aggressive positions and escalation decisions.
Ethics and professional conduct	Through scenarios involving confidentiality, disclosure, client pressure, unsupported tax positions and due care.
Communication competence	Through preparation of professional tax risk reports, advisory notes, management summaries and risk recommendations.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed across the assessment cycle.
Syllabus coverage	Moderators shall verify that the assessment covers the prescribed topic areas and does not over-concentrate on narrow areas.
Cognitive-level coverage	Moderators shall confirm that the paper assesses knowledge, application, analysis, professional judgement and ethics.
Reliability of marking	Marking guides shall be reviewed to ensure consistency, fairness and objectivity, especially for risk registers, control matrices and constructed-response risk analysis.
Practical relevance	Assessment items shall be checked for realistic organisational tax risk, compliance, documentation, tax governance, audit and dispute scenarios.
Technical accuracy	Questions and suggested solutions shall be reviewed for consistency with current legislation, tax administration procedures, governance expectations and recognised risk-management principles.
Ethical appropriateness	Assessment items shall be reviewed to ensure that candidates are not rewarded for concealment of material risks, unsupported positions, misleading reporting or unethical client conduct.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined to reduce predictability and question spotting.

CTA5003: Tax Technology and Automation

Course Identification Table

Item	Details
Programme	CTA Final Qualifying Examination (FQE)
Course Title	Tax Technology and Automation
Programme Part	Part E
Programme Stage	Final Qualifying / Professional Practice Stage
Proficiency Level	Professional / Final Qualifying
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, systems analysis, automation design, data interpretation, compliance technology, professional judgement and advisory communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence
Course Code	CTA5003

Course Description

This course develops advanced professional competence in the use of technology, automation, digital systems and data-driven tools in modern tax practice. It equips candidates with the knowledge and practical skills required to understand, evaluate, implement and monitor tax technology solutions that support tax compliance, tax reporting, tax risk management, tax administration, audit-readiness and professional advisory services.

The course covers digital tax administration, e-filing systems, tax automation, electronic records, tax data management, spreadsheet controls, accounting system integration, VAT and PAYE automation, customs and excise digital processes, tax dashboards, data analytics, artificial intelligence in tax practice, robotic process automation, cybersecurity, digital audit trails, system controls and ethical issues in technology-enabled tax practice.

The course is designed to ensure that candidates can use technology to improve accuracy, efficiency, compliance monitoring, reporting quality and decision-making in tax practice. It also develops the candidate's ability to identify technology-related tax risks, evaluate automation controls, interpret system-generated tax information and communicate technology-driven tax recommendations to clients, employers, supervisors and tax authorities.

The course further requires candidates to recognise ethical and professional risks arising from digital tax systems, including data confidentiality, system errors, algorithmic bias, over-reliance on automation, weak audit trails, unauthorised access, inaccurate digital records and improper use of taxpayer data.

Course Purpose

The purpose of this course is to develop the candidate's ability to use tax technology and automation responsibly in a professional tax environment. Modern tax practice increasingly depends on electronic filing platforms, accounting systems, payroll systems, VAT systems, customs platforms, spreadsheets, data analytics and automated reporting tools.

This course equips candidates with the skills required to evaluate digital tax processes, automate routine tax compliance tasks, analyse taxpayer data, maintain digital audit trails, identify technology risks, support e-tax compliance and advise organisations on the appropriate use of tax technology.

The course reinforces that automation does not replace professional judgement. Tax practitioners remain responsible for the accuracy, completeness, confidentiality, ethical use and professional interpretation of technology-generated tax information.

Course Learning Outcomes

Learning Outcome
1. Explain the role of tax technology and automation in modern tax practice, tax administration and taxpayer compliance.
2. Identify digital systems commonly used in tax practice, including e-filing systems, accounting systems, payroll systems, VAT systems, customs systems and tax management platforms.
3. Explain the relationship between tax technology, tax compliance, tax reporting, tax risk management and audit-readiness.
4. Evaluate the quality, completeness, reliability and integrity of digital tax records.
5. Apply spreadsheet controls, validation techniques and reconciliation procedures to tax schedules and tax computations.
6. Analyse how accounting, payroll, sales, procurement and inventory systems generate tax-relevant information.
7. Explain the use of automation in VAT, PAYE, corporate tax, withholding tax, customs, excise and tax return preparation processes.
8. Identify tax technology risks, including system configuration errors, incorrect tax codes, formula errors, weak controls, unauthorised access and incomplete audit trails.
9. Apply basic data analytics techniques to identify anomalies, exceptions, trends and tax compliance risk indicators.
10. Explain the use of dashboards, exception reports and tax compliance monitoring tools in tax management.
11. Evaluate the opportunities and limitations of artificial intelligence, machine learning and robotic process automation in tax practice.
12. Recommend appropriate controls for digital tax systems, including access controls, approval controls, audit trails, data validation and change management.
13. Prepare professional technology-enabled tax reports, digital compliance reviews and system risk summaries.
14. Apply ethical principles of integrity, objectivity, confidentiality, professional competence and due care when using tax technology and taxpayer data.
15. Exercise professional judgement when relying on automated tax outputs, system-generated reports, digital records and artificial intelligence tools.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Tax technology competence	IES 2 and IES 3	Professional / Advanced	Candidate can explain and evaluate digital systems used in tax compliance, reporting, administration and advisory work.

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Automation and process improvement	IES 2 and IES 3	Professional / Advanced	Candidate can identify opportunities to automate tax processes and assess the controls required to ensure accuracy and reliability.
Digital records and audit trails	IES 2 and IES 3	Professional / Advanced	Candidate can evaluate whether digital records are complete, reliable, accessible, secure and capable of supporting tax positions.
Data analytics and exception reporting	IES 2 and IES 3	Professional / Advanced	Candidate can apply basic analytics to identify trends, anomalies, compliance risks and exceptions in tax-related data.
Systems risk and control evaluation	IES 2 and IES 3	Professional / Advanced	Candidate can identify technology risks and recommend controls over access, data integrity, tax coding, reconciliations, approvals and change management.
Professional judgement	IES 3 and IES 4	Professional / Advanced	Candidate can evaluate the reliability of automated outputs and determine when further professional review is required.
Professional communication	IES 3	Professional / Advanced	Candidate can prepare clear digital tax review reports, system risk summaries, automation recommendations and management communications.
Professional values, ethics and attitudes	IES 4	Professional / Advanced	Candidate can identify ethical issues involving confidentiality, privacy, data security, system bias, automation errors and misuse of taxpayer data.
Assessment of professional competence	IES 6	Professional / Advanced	Candidate can demonstrate competence through system review, data analysis, spreadsheet control testing, automation case studies, constructed-response questions and professional reporting tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Digital tax environment	Digital transformation in tax practice, e-government, digital tax administration, electronic compliance and tax technology trends
E-filing and tax administration systems	Online taxpayer accounts, electronic returns, digital receipts, tax clearance platforms, authority portals and compliance tracking
Accounting and ERP systems	Chart of accounts, tax codes, general ledger mapping, transaction posting, tax reports, system configuration and tax data extraction
Payroll technology	Payroll systems, PAYE computation, benefits, allowances, deductions, remittances, reconciliations and employer reporting
VAT automation	VAT tax codes, input tax, output tax, exempt supplies, zero-rated supplies, invoice controls, VAT reconciliations and exception reporting
Customs and excise digital systems	ASYCUDA, customs declarations, tariff classification data, valuation records, electronic documents and import/export audit trails
Spreadsheet controls	Formulas, cell protection, version control, validation checks, reconciliations, audit trails, error detection and documentation of spreadsheet models
Tax data analytics	Data extraction, sorting, filtering, pivot tables, trend analysis, exception reporting, anomaly detection and tax risk indicators

Knowledge Area	Detailed Knowledge Components
Tax dashboards and reporting	Compliance dashboards, filing status reports, payment tracking, exception reports, risk indicators and management reporting
Automation and robotic process automation	Automated data capture, return preparation, workflow automation, reminders, approval routing and process efficiency
Artificial intelligence in tax practice	AI-assisted research, document review, anomaly detection, predictive analytics, limitations, bias and professional oversight
Cybersecurity and data protection	Access controls, passwords, user rights, encryption, backups, confidentiality, privacy, breach risk and secure handling of taxpayer data
Systems governance and controls	Change management, segregation of duties, approval workflows, audit logs, data integrity controls and system review procedures
Ethics in tax technology	Professional scepticism, confidentiality, objectivity, due care, over-reliance on automation, misleading outputs and responsible use of digital tools

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Tax Technology and Automation	Digital transformation, tax technology trends, e-tax administration and the role of automation in tax practice	Explain the role of tax technology and automation	Tax technology overview note
Digital Tax Administration and E-Filing Systems	Taxpayer portals, electronic returns, digital receipts, compliance tracking and tax authority systems	Identify digital tax administration systems	E-filing process checklist
Accounting Systems and Tax Data Extraction	Chart of accounts, tax codes, ledgers, transaction data, general ledger exports and tax reports	Analyse accounting systems and tax-relevant data	Tax data extraction review
Payroll Systems and PAYE Automation	Payroll configuration, employee records, benefits, PAYE deductions, remittances and payroll reconciliations	Explain payroll technology and PAYE automation	PAYE automation control checklist
VAT Automation and Invoice Controls	VAT codes, input tax, output tax, tax invoices, exempt supplies, apportionment and VAT reconciliations	Explain VAT automation and controls	VAT system control review
Customs, Excise and Digital Trade Systems	ASYCUDA, customs declarations, import records, tariff data, valuation records and electronic supporting documents	Explain digital customs and excise processes	Customs digital records checklist
Spreadsheet Controls for Tax Workpapers	Formulas, validation, protection, version control, reconciliations and spreadsheet audit trails	Apply spreadsheet controls to tax schedules	Spreadsheet control review
Data Analytics in Tax Practice	Data sorting, filtering, pivot tables, trend analysis, exception testing and anomaly detection	Apply data analytics to tax compliance risks	Tax data analytics exception report
Tax Dashboards and Compliance Monitoring	Filing dashboards, payment dashboards, tax risk indicators,	Explain dashboard and compliance monitoring tools	Tax compliance dashboard design

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
	exception reports and management reporting		
Automation, Workflow and Process Improvement	Workflow automation, reminders, approval routing, return preparation support and process documentation	Identify automation opportunities and controls	Tax process automation map
Artificial Intelligence and Emerging Tax Technologies	AI-assisted tax research, anomaly detection, predictive analytics, limitations, bias and professional oversight	Evaluate AI and emerging technologies in tax practice	AI use and risk evaluation note
Cybersecurity, Ethics and Technology Risk Review	Data security, confidentiality, access controls, audit trails, system errors, privacy and ethical use of taxpayer data	Apply ethical principles and evaluate technology risks	Integrated technology risk review

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain digital tax systems, automation concepts, systems governance, tax analytics and ethical responsibilities.
Systems demonstration	Used to expose candidates to e-filing platforms, accounting systems, payroll systems, VAT reports and digital customs records.
Spreadsheet practical sessions	Used to develop competence in formulas, validation, reconciliations, error checks, tax schedules and spreadsheet controls.
Data analytics workshops	Used to develop competence in extracting, sorting, filtering, summarising and interpreting tax-related data.
Case-based learning	Used to expose candidates to digital tax errors, system configuration weaknesses, automation failures and compliance risks.
Control evaluation exercises	Used to develop competence in reviewing system controls, access rights, audit trails, approval workflows and data integrity.
Ethics mini-cases	Used to address confidentiality, over-reliance on automation, AI bias, system errors, data breaches and professional responsibility.
Professional reporting exercises	Used to develop competence in preparing technology risk reports, automation recommendations and digital compliance review notes.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain the role of tax technology and automation	Digital tax environment	Lecture and guided discussion	Case-based MCQs and short-answer questions
Identify digital systems used in tax practice	E-filing, accounting, payroll, VAT and customs systems	Systems demonstration	Digital systems classification question
Explain the relationship between technology and compliance	Digital tax administration and tax reporting	Case-based learning	Technology compliance scenario

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Evaluate digital tax records	Digital records and audit trails	Documentation review exercise	Digital records review test
Apply spreadsheet controls	Spreadsheet controls	Spreadsheet practical session	Spreadsheet control test
Analyse system-generated tax data	Accounting and ERP systems	Data extraction workshop	System data interpretation question
Explain automation across tax heads	VAT, PAYE, corporate tax, customs and excise automation	Process demonstration	Automation process question
Identify tax technology risks	Systems risk and controls	Control evaluation exercise	Technology risk identification test
Apply data analytics techniques	Tax data analytics	Data analytics workshop	Data analytics exception report
Explain dashboards and monitoring tools	Tax dashboards and reporting	Dashboard design exercise	Dashboard interpretation question
Evaluate AI and emerging technologies	Artificial intelligence in tax practice	AI risk discussion	AI and automation judgement scenario
Recommend digital system controls	Systems governance and controls	Control review workshop	Control recommendation question
Prepare technology-enabled tax reports	Professional communication	Reporting exercise	Digital tax review report
Apply ethical principles in technology use	Ethics in tax technology	Ethics mini-cases	Ethics scenario question
Exercise professional judgement on automated outputs	Professional judgement and ethics	Integrated case review	Constructed-response judgement question

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Digital Tax Systems and E-Filing Test	15%	Timed short-answer and scenario-based test	E-filing, taxpayer portals, accounting systems, payroll systems, VAT systems, customs systems and digital compliance processes
Spreadsheet Controls and Data Analytics Test	25%	Practical spreadsheet and data analysis test	Spreadsheet controls, reconciliations, validation, data sorting, exception reporting and anomaly detection
Automation and Systems Control Review Test	20%	Case-based constructed-response test	Process automation, system configuration, tax codes, access controls, audit trails, change management and control recommendations
AI, Cybersecurity and Ethics Test	10%	Professional judgement scenario test	AI limitations, data confidentiality, cybersecurity, system errors, bias,

Assessment Component	Weighting	Assessment Format	Competence Tested
			over-reliance on automation and ethical conduct
Final Examination	30%	Mixed-format examination comprising MCQs, system review, spreadsheet/data interpretation, constructed-response questions and integrated technology risk case analysis	Integrated tax technology knowledge, practical application, data analysis, systems control evaluation, professional judgement, ethics and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Tax technology concepts, e-filing, automation terminology, digital records, system controls and ethics
Section B	Spreadsheet and data analytics question	30	Spreadsheet controls, reconciliations, data interpretation, exception reporting and anomaly detection
Section C	Systems automation and control scenario	30	Accounting systems, VAT systems, payroll systems, tax codes, audit trails, access controls and automation risks
Section D	AI, cybersecurity, ethics and professional reporting mini-case	20	AI limitations, confidentiality, data security, system reliability, professional judgement and communication
Total		**100**	

The final examination mark shall be converted to represent 30% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain digital tax systems, automation concepts, tax technology tools and system control principles	20%
Application	Apply spreadsheet controls, data analytics, e-filing procedures, system review methods and automation mapping to practical tax scenarios	35%
Analysis	Analyse system-generated tax data, technology risks, control weaknesses, automation failures and digital compliance gaps	30%
Professional judgement and ethics	Evaluate confidentiality risks, cybersecurity threats, AI limitations, system reliability and responsible use of automated outputs	15%
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Digital tax environment and automation framework	5%	MCQ / short-answer
Digital tax administration and e-filing systems	10%	E-filing scenario
Accounting systems and tax data extraction	10%	System data interpretation
Payroll systems and PAYE automation	10%	Payroll automation question
VAT automation and invoice controls	10%	VAT system control question
Customs, excise and digital trade systems	5%	Digital customs scenario
Spreadsheet controls for tax workpapers	15%	Spreadsheet practical test
Data analytics in tax practice	15%	Data analytics test
Tax dashboards and compliance monitoring	5%	Dashboard interpretation question
Automation, workflow and process improvement	5%	Automation process map
Artificial intelligence and emerging technologies	5%	AI risk scenario
Cybersecurity, ethics and technology risk	5%	Ethics and technology risk mini-case
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Tax Technology and Automation.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Professional / Advanced for this course.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, short answer, spreadsheet practical, data analytics task, system review, control evaluation, constructed response, integrated case, professional report or ethics scenario.
Degree of difficulty	Each item must be classified as standard, challenging or advanced.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

No examination sitting shall be generated unless the prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Tax Technology and Automation
Tax administration material	Zimbabwe Revenue Authority e-services guidance, public notices, online filing manuals, taxpayer portal guidance and compliance materials
Digital systems support	Accounting system user guides, payroll system guidance, VAT reporting system guidance and customs digital platform materials
Spreadsheet and analytics support	Microsoft Excel, Google Sheets, Power Query, pivot table guidance, spreadsheet control templates and tax analytics practice files
Automation support	Workflow automation guidance, robotic process automation introductory materials and tax process mapping templates
AI and emerging technology support	Professional guidance on AI use, digital ethics, data governance and responsible automation in professional practice
Cybersecurity and data protection support	Data security guidance, access control guidance, digital records management materials and confidentiality procedures
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct
Tax compliance framework support	ZTAS and ZTCAF materials relevant to digital tax records, audit trails, tax risk management, tax position documentation and compliance governance

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Digital tax systems awareness	Candidate can identify and explain the use of e-filing, accounting, payroll, VAT and customs systems in tax practice.
Spreadsheet control application	Candidate can apply validation, formula review, reconciliation, protection and version-control procedures to tax workpapers.
Tax data extraction	Candidate can identify tax-relevant data from accounting, payroll, VAT and transaction systems.
Data analytics	Candidate can use basic analytics to identify trends, anomalies, exceptions and compliance-risk indicators.
Automation review	Candidate can identify tax processes suitable for automation and the controls required to manage automation risk.
Systems control evaluation	Candidate can evaluate access controls, audit trails, tax codes, approval workflows and change management procedures.
Digital audit-readiness	Candidate can identify digital records and evidence required to support tax positions.
AI and technology judgement	Candidate can recognise opportunities, limitations and risks of AI and emerging tax technologies.
Cybersecurity awareness	Candidate can identify confidentiality, data access, privacy, backup and breach risks.
Ethical decision-making	Candidate can apply professional ethics when using taxpayer data, automated outputs and digital tools.

Practical Competency	Expected Candidate Capability
Professional communication	Candidate can prepare digital tax review reports, automation recommendations and technology risk summaries.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through questions on digital tax systems, e-filing, automation, tax data, system controls and technology governance.
Practical digital competence	Through spreadsheet control tests, data analytics tasks, digital record review and automation mapping exercises.
Systems analysis competence	Through review of accounting, payroll, VAT and customs system scenarios.
Control evaluation competence	Through identification of system risks, control weaknesses, access issues, audit trail gaps and change management failures.
Analytical ability	Through interpretation of tax data, exception reports, dashboards, anomalies and compliance-risk indicators.
Professional judgement	Through evaluation of automated outputs, AI-generated information, system errors and reliability concerns.
Ethics and professional conduct	Through scenarios involving confidentiality, data security, privacy, bias, unauthorised access and over-reliance on automation.
Communication competence	Through preparation of digital tax review reports, system risk notes, automation recommendations and management summaries.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed across the assessment cycle.
Syllabus coverage	Moderators shall verify that the assessment covers the prescribed topic areas and does not over-concentrate on narrow areas.
Cognitive-level coverage	Moderators shall confirm that the paper assesses knowledge, application, analysis, professional judgement and ethics.
Reliability of marking	Marking guides shall be reviewed to ensure consistency, fairness and objectivity, especially for spreadsheet tasks, data analytics, system reviews and constructed-response technology cases.
Practical relevance	Assessment items shall be checked for realistic e-filing, accounting system, payroll, VAT, customs, automation, AI, cybersecurity and tax data scenarios.
Technical accuracy	Questions and suggested solutions shall be reviewed for accuracy of system logic, spreadsheet controls, data interpretation, automation risks and digital tax procedures.
Ethical appropriateness	Assessment items shall be reviewed to ensure that candidates are not rewarded for misuse of taxpayer data, over-reliance on automation, weak confidentiality practices or unsupported automated outputs.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined to reduce predictability and question spotting.

CTA5004: Sustainable Tax Practices

Course Identification Table

Item	Details
Programme	CTA Final Qualifying Examination (FQE)
Course Title	Sustainable Tax Practices
Programme Part	Part E
Programme Stage	Final Qualifying / Professional Practice Stage
Proficiency Level	Professional / Final Qualifying
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, sustainability analysis, tax governance review, case analysis, professional judgement and advisory communication
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence
Course Code	CTA5004

Course Description

This course develops advanced professional competence in sustainable, ethical and governance-oriented tax practice. It equips candidates with the knowledge and practical skills required to align tax compliance, tax planning, tax reporting and tax advisory work with responsible business conduct, public interest expectations, environmental, social and governance considerations, and sustainable development objectives.

The course covers responsible tax behaviour, tax transparency, tax governance, stakeholder accountability, environmental taxes, tax incentives for sustainable development, ESG-related tax risks, sustainability reporting, tax ethics, fair contribution principles, anti-avoidance expectations, corporate social responsibility, responsible tax planning, public sector revenue mobilisation and the role of tax practitioners in supporting sustainable compliance.

The course is designed to ensure that candidates can evaluate tax practices from a sustainability perspective, identify tax governance weaknesses, advise on responsible tax policies, assess tax transparency disclosures, evaluate ethical risks and support tax practices that balance lawful tax efficiency with integrity, accountability and long-term public trust.

The course also addresses PAAB’s emphasis on clearly stated learning outcomes, explicit competence levels, assessment of higher-order competence and constructive alignment across content, teaching and assessment.

Course Purpose

The purpose of this course is to develop the candidate’s ability to practise taxation in a manner that is lawful, ethical, transparent, socially responsible and aligned with sustainable governance. Taxation is central to public finance, national development, infrastructure, social services and economic stability. Tax practitioners therefore have a professional responsibility to support compliance, discourage evasion, manage aggressive tax risks and advise taxpayers in a manner that protects both client interests and the public interest.

This course equips candidates with the skills required to design, evaluate and communicate sustainable tax practices, including tax governance frameworks, responsible tax planning policies, ESG tax risk reviews, tax transparency reports, stakeholder communication and ethical decision-making in complex tax environments.

Course Learning Outcomes

Learning Outcome
1. Explain the meaning, scope and importance of sustainable tax practice in modern professional taxation.
2. Explain the relationship between taxation, public finance, economic development, social equity, environmental responsibility and sustainable governance.
3. Distinguish between lawful tax planning, aggressive tax avoidance, tax evasion and responsible tax conduct.
4. Evaluate the role of tax practitioners in promoting compliance, transparency, ethical conduct and public trust.
5. Analyse tax governance structures, tax policies, board oversight, management responsibility and reporting lines within organisations.
6. Identify ESG-related tax risks affecting companies, public institutions, non-profit organisations and professional tax advisers.
7. Evaluate tax transparency disclosures, tax strategy statements, tax risk reports and sustainability-related tax information.
8. Apply responsible tax planning principles to practical taxpayer scenarios involving commercial objectives, legal requirements, ethical limits and reputational risk.
9. Identify tax incentives, reliefs and fiscal measures that support investment, employment, environmental protection, local economic development and sustainable growth.
10. Explain environmental and sustainability-related tax measures, including carbon-related taxes, excise measures, environmental levies and green incentives where applicable.
11. Assess the impact of weak tax governance, aggressive tax positions, secrecy, non-compliance and poor documentation on sustainability and stakeholder trust.
12. Prepare professional recommendations for improving tax governance, tax transparency, tax risk management and sustainable compliance.
13. Communicate sustainable tax recommendations clearly to clients, employers, boards, regulators, tax authorities and other stakeholders.
14. Apply ethical principles of integrity, objectivity, confidentiality, professional competence, due care and public interest responsibility in sustainable tax practice.
15. Exercise professional judgement when balancing tax efficiency, legal compliance, ethical conduct, stakeholder expectations and reputational considerations.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Sustainable tax practice	IES 2 and IES 4	Professional / Advanced	Candidate can explain and evaluate tax practice in relation to compliance, sustainability, governance, public finance and responsible professional conduct.
Tax governance and transparency	IES 2 and IES 3	Professional / Advanced	Candidate can analyse tax governance structures, tax policies, reporting lines, transparency disclosures and accountability mechanisms.

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Responsible tax planning	IES 2, IES 3 and IES 4	Professional / Advanced	Candidate can distinguish lawful planning from aggressive or improper arrangements and recommend responsible tax positions.
ESG and tax risk analysis	IES 2 and IES 3	Professional / Advanced	Candidate can identify tax risks linked to ESG reporting, reputational exposure, governance weaknesses, environmental measures and stakeholder expectations.
Tax policy and sustainable development	IES 2	Professional / Advanced	Candidate can explain how tax systems, incentives and revenue mobilisation support economic, social and environmental development objectives.
Professional judgement	IES 3 and IES 4	Professional / Advanced	Candidate can evaluate ethical, legal, commercial and reputational implications before recommending tax actions.
Professional communication	IES 3	Professional / Advanced	Candidate can prepare clear tax governance reports, transparency notes, sustainability tax reviews and advisory recommendations.
Professional values, ethics and attitudes	IES 4	Professional / Advanced	Candidate can identify ethical issues involving aggressive tax planning, secrecy, misleading disclosure, weak governance, client pressure and public interest concerns.
Assessment of professional competence	IES 6	Professional / Advanced	Candidate can demonstrate competence through governance reviews, sustainability tax case analysis, constructed-response questions, transparency review and professional reporting tasks.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Sustainable tax practice framework	Meaning of sustainability in taxation, responsible tax conduct, public interest, fair contribution, taxpayer responsibility and professional accountability
Tax and sustainable development	Taxation as a source of public finance, revenue mobilisation, infrastructure, education, health, social equity, development policy and national economic resilience
Responsible tax planning	Lawful planning, aggressive avoidance, evasion, anti-avoidance considerations, commercial substance, disclosure, reputational risk and professional ethics
Tax governance	Board oversight, tax policy, management responsibility, tax risk appetite, reporting lines, review procedures, escalation and accountability
Tax transparency	Tax strategy statements, country-level disclosures, tax contribution reporting, stakeholder communication, sustainability reporting and public accountability
ESG-related tax risks	Environmental tax exposures, social responsibility, governance failures, reputational risk, supply-chain tax risks, incentives, reliefs and stakeholder scrutiny
Environmental and green taxation	Environmental levies, carbon-related tax measures, excise taxes, pollution-related charges, green incentives and fiscal measures supporting sustainable behaviour

Knowledge Area	Detailed Knowledge Components
Tax incentives and development policy	Investment incentives, employment incentives, sector reliefs, regional development measures, industrial policy and responsible use of tax concessions
Tax ethics and professional conduct	Integrity, objectivity, confidentiality, professional competence, due care, professional behaviour, public interest and resistance to improper client pressure
Tax risk and compliance sustainability	Documentation, tax controls, filing discipline, tax position papers, audit-readiness, voluntary compliance and tax authority engagement
Stakeholder communication	Communication with boards, management, tax authorities, regulators, investors, communities and other stakeholders
Sustainable tax reporting	Tax governance reports, tax transparency notes, sustainability tax disclosures, risk reports, assumptions, limitations and recommendations

Topic Breakdown

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Introduction to Sustainable Tax Practice	Meaning, scope, importance and professional relevance of sustainable taxation	Explain sustainable tax practice and its role in professional taxation	Sustainable tax practice overview note
Taxation, Public Finance and Sustainable Development	Revenue mobilisation, public services, economic development, social equity and national development objectives	Explain the relationship between tax and sustainable development	Tax and development impact summary
Responsible Tax Planning and Ethical Boundaries	Lawful planning, aggressive avoidance, evasion, commercial substance, anti-avoidance and responsible advice	Distinguish lawful planning from improper tax conduct	Responsible tax planning risk note
Tax Governance Frameworks	Board oversight, tax policy, management responsibility, reporting lines, risk appetite and escalation	Analyse tax governance structures	Tax governance review checklist
Tax Transparency and Stakeholder Accountability	Tax strategy statements, contribution reports, sustainability disclosures and stakeholder expectations	Evaluate tax transparency disclosures	Tax transparency review note
ESG-Related Tax Risks	Environmental, social and governance tax risks, reputational exposure and stakeholder scrutiny	Identify ESG-related tax risks	ESG tax risk register
Environmental and Green Tax Measures	Environmental levies, carbon-related measures, excise measures, sustainability incentives and fiscal policy tools	Explain environmental and sustainability-related tax measures	Environmental tax issue analysis
Tax Incentives and Sustainable Investment	Investment incentives, employment support, industrial development, regional growth and responsible use of reliefs	Identify incentives supporting sustainable development	Sustainable incentive evaluation table

Topic Area	Core Content	Learning Outcomes Covered	Practical Output / Evidence
Sustainable VAT, PAYE and Corporate Tax Compliance	Compliance discipline, record keeping, documentation, reconciliation, filing, payment and audit-readiness	Assess sustainable compliance practices	Sustainable compliance checklist
Tax Risk, Reputation and Public Trust	Reputational risk, governance failures, weak documentation, secrecy and aggressive tax positions	Assess the impact of poor tax conduct on trust	Tax reputation risk analysis
Professional Ethics and Public Interest in Tax Practice	Integrity, objectivity, confidentiality, due care, professional behaviour and public interest responsibility	Apply ethical principles in sustainable tax practice	Ethics and public interest scenario
Integrated Sustainable Tax Practice Review	Combined governance, transparency, ESG tax risk, incentives, compliance, ethics and communication	Prepare sustainable tax recommendations	Integrated sustainable tax practice report

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain sustainable tax principles, responsible tax conduct, tax governance, transparency and professional ethics.
Case-based learning	Used to expose candidates to practical scenarios involving aggressive tax planning, ESG tax risk, tax transparency and reputational exposure.
Governance review workshops	Used to develop competence in assessing tax policies, board oversight, management responsibility and reporting lines.
Transparency disclosure review	Used to develop competence in evaluating tax strategy statements, contribution reports and sustainability-related tax disclosures.
ESG tax risk workshops	Used to develop competence in identifying environmental, social, governance and reputational tax risks.
Tax incentive evaluation exercises	Used to analyse incentives, reliefs and fiscal measures from a sustainable development perspective.
Ethics mini-cases	Used to address client pressure, aggressive tax conduct, secrecy, misleading disclosure and public interest obligations.
Professional reporting exercises	Used to develop competence in preparing sustainable tax recommendations, governance reports and stakeholder communications.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain sustainable tax practice	Sustainable tax practice framework	Lecture and guided discussion	Case-based MCQs and short-answer questions
Explain tax and sustainable development	Tax and sustainable development	Lecture and policy discussion	Tax and development scenario
Distinguish lawful planning from improper conduct	Responsible tax planning	Ethics case discussion	Responsible planning case question

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Evaluate the role of tax practitioners	Tax ethics and professional conduct	Professional conduct discussion	Ethics and public interest question
Analyse tax governance structures	Tax governance	Governance review workshop	Tax governance review test
Identify ESG-related tax risks	ESG-related tax risks	ESG tax risk workshop	ESG tax risk register task
Evaluate tax transparency disclosures	Tax transparency	Disclosure review exercise	Transparency review question
Apply responsible tax planning principles	Responsible tax planning	Case-based learning	Tax planning ethics scenario
Identify sustainable tax incentives	Tax incentives and development policy	Incentive evaluation exercise	Incentive evaluation question
Explain environmental tax measures	Environmental and green taxation	Policy and technical discussion	Environmental tax scenario
Assess governance and reputational risks	Tax risk and compliance sustainability	Risk analysis workshop	Reputation risk analysis question
Prepare sustainable tax recommendations	Sustainable tax reporting	Professional reporting exercise	Sustainable tax report task
Communicate recommendations clearly	Stakeholder communication	Written communication exercises	Stakeholder advisory note
Apply ethical principles	Tax ethics and professional conduct	Ethics mini-cases	Ethics scenario question
Exercise professional judgement	Professional judgement and ethics	Integrated case review	Constructed-response judgement question

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Sustainable Tax Principles and Ethics Test	15%	Timed short-answer and scenario-based test	Sustainable tax concepts, responsible tax conduct, ethical boundaries and public interest responsibilities
Tax Governance and Transparency Review Test	25%	Practical governance and disclosure review test	Tax policy, board oversight, accountability, transparency disclosures and stakeholder reporting
ESG Tax Risk and Incentives Test	20%	Case-based constructed-response test	ESG-related tax risks, environmental tax measures, incentives, reputational risk and sustainable development implications
Responsible Tax Planning and	10%	Scenario-based professional judgement test	Aggressive tax planning, anti-avoidance, disclosure, client

Assessment Component	Weighting	Assessment Format	Competence Tested
Professional Judgement Test			pressure, documentation and ethical decision-making
Final Examination	30%	Mixed-format examination comprising MCQs, governance review, ESG tax case analysis, constructed-response questions and integrated sustainable tax advisory scenario	Integrated sustainable tax knowledge, practical application, analysis, professional judgement, ethics and communication
Total	**100%**		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Sustainable tax concepts, ethics, governance principles, transparency and ESG tax terminology
Section B	Tax governance and transparency review	30	Tax policy, board oversight, reporting lines, tax transparency disclosures and accountability
Section C	ESG tax risk and sustainable compliance scenario	30	ESG tax risks, environmental measures, tax incentives, compliance sustainability and reputational exposure
Section D	Responsible tax planning, ethics and advisory mini-case	20	Professional judgement, aggressive planning risk, disclosure, public interest, stakeholder communication and recommendations
Total		**100**	

The final examination mark shall be converted to represent 30% of the overall course mark.

Cognitive-Level Assessment Blueprint

Cognitive Level	Description	Minimum Weighting
Knowledge and understanding	Recall, identify and explain sustainable tax principles, governance concepts, transparency requirements and ethical responsibilities	20%
Application	Apply responsible tax practice principles, governance review methods, transparency assessment and ESG tax risk tools to practical scenarios	35%
Analysis	Analyse tax governance weaknesses, ESG risks, reputational exposures, incentive effectiveness and sustainability-related compliance concerns	30%
Professional judgement and ethics	Evaluate ethical limits, public interest responsibilities, client pressure, aggressive tax conduct and responsible stakeholder communication	15%
Total	**100%**	

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage in Assessment	Assessment Method
Sustainable tax practice framework	5%	MCQ / short-answer

Topic Area	Minimum Coverage in Assessment	Assessment Method
Taxation, public finance and sustainable development	10%	Development impact scenario
Responsible tax planning and ethical boundaries	10%	Ethics scenario
Tax governance frameworks	15%	Governance review test
Tax transparency and stakeholder accountability	10%	Transparency disclosure review
ESG-related tax risks	10%	ESG tax risk register
Environmental and green tax measures	5%	Environmental tax scenario
Tax incentives and sustainable investment	10%	Incentive evaluation question
Sustainable VAT, PAYE and corporate tax compliance	10%	Compliance sustainability case
Tax risk, reputation and public trust	5%	Reputation risk analysis
Professional ethics and public interest	5%	Ethics and judgement question
Integrated sustainable tax practice review	5%	Integrated advisory case
Total	**100%**	

Question Bank and Item Tagging Requirements

Tagging Requirement	Description
Course title	Each item must be tagged to Sustainable Tax Practices.
Topic area	Each item must identify the syllabus topic being assessed.
Learning outcome	Each item must state the learning outcome being tested.
IFAC IES competence area	Each item must be linked to IES 2, IES 3, IES 4 or IES 6 as applicable.
Proficiency level	Each item must be tagged as Professional / Advanced for this course.
Cognitive level	Each item must show whether it tests knowledge, application, analysis, professional judgement or ethics.
Question type	Each item must identify whether it is MCQ, short answer, governance review, transparency review, ESG tax risk register, incentive evaluation, constructed response, integrated case, professional report or ethics scenario.
Degree of difficulty	Each item must be classified as standard, challenging or advanced.
Mark allocation	Each item must show available marks and expected time allocation.
Moderation status	Each item must show whether it has been internally reviewed, moderated and approved.
Usage status	Each item must show date used, paper used, retirement status, quarantine status or availability for future use.

No examination sitting shall be generated unless the prescribed topic coverage, cognitive-level coverage, item-type mix and minimum item inventory thresholds have been satisfied. Previously used items shall be retired, rotated or quarantined in accordance with the ICTAZ Question Bank Management Policy.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Sustainable Tax Practices

Resource Type	Recommended Resource
Legislative material	Income Tax Act, Value Added Tax Act, Capital Gains Tax Act, Customs and Excise Act and relevant Finance Act amendments
Tax administration material	Zimbabwe Revenue Authority public notices, compliance guidance, tax calendars, e-services guidance and taxpayer education materials
Ethics support	ICTAZ Code of Ethics and Professional Conduct
Tax governance support	ZTAS and ZTCAF materials relevant to tax position documentation, tax risk management, governance, transparency and audit-readiness
Sustainability support	Sustainability reporting materials, ESG governance guidance, responsible tax practice publications and tax transparency resources
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Policy support	Ministry of Finance budget statements, fiscal policy materials, national development policy materials and revenue mobilisation guidance
Supplementary resources	Tax ethics cases, responsible tax planning materials, ESG tax publications, environmental taxation resources and comparative sustainable tax practice guidance

Practical Competencies Developed

Practical Competency	Expected Candidate Capability
Sustainable tax awareness	Candidate can explain the role of responsible taxation in public finance, development and professional practice.
Responsible tax planning	Candidate can distinguish lawful planning from aggressive avoidance, evasion and improper tax conduct.
Tax governance review	Candidate can review tax policies, governance structures, reporting lines and escalation procedures.
Tax transparency evaluation	Candidate can evaluate tax strategy statements, tax contribution reports and sustainability-related disclosures.
ESG tax risk identification	Candidate can identify environmental, social, governance and reputational tax risks.
Incentive evaluation	Candidate can assess tax incentives, reliefs and fiscal measures from a sustainable development perspective.
Sustainable compliance review	Candidate can assess whether tax compliance processes support audit-readiness, transparency and stakeholder trust.
Ethical decision-making	Candidate can recognise client pressure, secrecy, aggressive tax positions, misleading disclosures and public interest concerns.
Professional judgement	Candidate can balance tax efficiency, legal compliance, ethical boundaries, reputational risk and stakeholder expectations.
Professional communication	Candidate can prepare sustainable tax reports, governance notes, transparency reviews and advisory recommendations.

Evidence of Professional Competence

Evidence Area	How Competence Is Demonstrated
Technical knowledge	Through questions on sustainable taxation, responsible tax planning, tax governance, transparency, ESG tax risk and environmental tax measures.
Practical application	Through tax governance reviews, transparency reviews, ESG tax risk registers and incentive evaluation scenarios.

Evidence Area	How Competence Is Demonstrated
Analytical ability	Through assessment of governance weaknesses, reputational exposure, aggressive tax positions and sustainability-related tax risks.
Professional judgement	Through evaluation of ethical limits, public interest responsibilities, disclosure risks and responsible tax planning choices.
Ethics and professional conduct	Through scenarios involving client pressure, confidentiality, secrecy, misleading disclosure, evasion and aggressive tax conduct.
Communication competence	Through preparation of sustainable tax practice reports, tax transparency notes, stakeholder communications and advisory recommendations.

Moderation and Quality Assurance

Quality Assurance Area	Moderation Requirement
Learning outcome coverage	Moderators shall confirm that all major learning outcomes are assessed across the assessment cycle.
Syllabus coverage	Moderators shall verify that the assessment covers the prescribed topic areas and does not over-concentrate on narrow areas.
Cognitive-level coverage	Moderators shall confirm that the paper assesses knowledge, application, analysis, professional judgement and ethics.
Reliability of marking	Marking guides shall be reviewed to ensure consistency, fairness and objectivity, especially for governance reviews, transparency assessments, ESG risk analysis and constructed-response ethical judgement questions.
Practical relevance	Assessment items shall be checked for realistic sustainable tax practice, governance, ESG, responsible planning, transparency and stakeholder communication scenarios.
Technical accuracy	Questions and suggested solutions shall be reviewed for consistency with current legislation, tax administration practice, sustainability reporting principles and professional ethical expectations.
Ethical appropriateness	Assessment items shall be reviewed to ensure that candidates are not rewarded for aggressive avoidance, secrecy, misleading disclosure, evasion or disregard of public interest responsibilities.
Security and integrity	Assessment items shall be controlled, rotated, retired or quarantined to reduce predictability and question spotting.

CTA5005: Tax Dispute Resolution

Course Identification Table

Item	Details
Programme	CTA Final Qualifying Examination (FQE)
Course Code	CTA5005
Course Title	Tax Dispute Resolution
Programme Part	Part E
Programme Stage	Final Qualifying / Professional Practice Stage
Proficiency Level	Professional / Final Qualifying
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, case analysis, professional judgement, advisory communication and ethical decision-making
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This course develops professional competence in preventing, managing and resolving tax disputes through evidence-based engagement, statutory interpretation, taxpayer representation, negotiation, settlement, objection, appeal and litigation-support processes.

Course Purpose

The purpose of this course is to equip candidates to advise responsibly on tax disputes, prepare defensible dispute documentation, evaluate settlement options and communicate professionally with taxpayers, boards, legal advisers and revenue authorities.

Course Learning Outcomes

Learning Outcome
1. Explain the nature and sources of tax disputes in professional tax practice.
2. Analyse assessments, audit findings, penalty notices and information requests.
3. Evaluate taxpayer rights, authority powers, procedural fairness and dispute remedies.
4. Prepare dispute issue matrices, evidence schedules and objection or response strategies.
5. Assess the strengths, weaknesses, risks and settlement options in tax disputes.
6. Draft professional dispute correspondence, settlement notes and board reports.
7. Apply ethical principles when dealing with client pressure, disclosure, confidentiality and misleading evidence.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Tax Dispute Resolution	IES 2 and IES 3	Professional / Final Qualifying	Candidate can analyse complex professional scenarios and recommend appropriate technical and procedural responses.
Professional judgement	IES 3 and IES 4	Professional / Final Qualifying	Candidate can evaluate risks, ethical implications, evidence limitations and stakeholder consequences before recommending action.
Professional communication	IES 3	Professional / Final Qualifying	Candidate can prepare clear professional memoranda, reports, correspondence and advisory notes.
Professional ethics	IES 4	Professional / Final Qualifying	Candidate can identify and respond to ethical issues involving confidentiality, integrity, objectivity and due care.
Assessment of professional competence	IES 6	Professional / Final Qualifying	Candidate can demonstrate competence through integrated cases, constructed responses, professional drafting and judgement questions.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Tax dispute environment and dispute-prevention controls	Professional principles, statutory and administrative context, evidence requirements, practical application, risk considerations and ethical implications.
Revenue authority engagement and information requests	Professional principles, statutory and administrative context, evidence requirements, practical application, risk considerations and ethical implications.
Assessments, penalties, interest and dispute triggers	Professional principles, statutory and administrative context, evidence requirements, practical application, risk considerations and ethical implications.
Evidence, burden of proof and documentation sufficiency	Professional principles, statutory and administrative context, evidence requirements, practical

Knowledge Area	Detailed Knowledge Components
	application, risk considerations and ethical implications.
Objections, appeals and procedural time limits	Professional principles, statutory and administrative context, evidence requirements, practical application, risk considerations and ethical implications.
Alternative dispute resolution and settlement negotiation	Professional principles, statutory and administrative context, evidence requirements, practical application, risk considerations and ethical implications.
Technical position papers and tax dispute memoranda	Professional principles, statutory and administrative context, evidence requirements, practical application, risk considerations and ethical implications.
Professional communication with revenue authorities	Professional principles, statutory and administrative context, evidence requirements, practical application, risk considerations and ethical implications.

Topic Breakdown

Topic Area	Core Content	Practical Output / Evidence
Tax dispute environment and dispute-prevention controls	Applied technical content, evidence analysis, professional judgement and advisory implications.	Tax dispute environment and dispute-prevention controls working paper or advisory output
Revenue authority engagement and information requests	Applied technical content, evidence analysis, professional judgement and advisory implications.	Revenue authority engagement and information requests working paper or advisory output
Assessments, penalties, interest and dispute triggers	Applied technical content, evidence analysis, professional judgement and advisory implications.	Assessments, penalties, interest and dispute triggers working paper or advisory output
Evidence, burden of proof and documentation sufficiency	Applied technical content, evidence analysis, professional judgement and advisory implications.	Evidence, burden of proof and documentation sufficiency working paper or advisory output
Objections, appeals and procedural time limits	Applied technical content, evidence analysis, professional judgement and advisory implications.	Objections, appeals and procedural time limits working paper or advisory output
Alternative dispute resolution and settlement negotiation	Applied technical content, evidence analysis, professional judgement and advisory implications.	Alternative dispute resolution and settlement negotiation working paper or advisory output
Technical position papers and tax dispute memoranda	Applied technical content, evidence analysis, professional	Technical position papers and tax dispute memoranda working paper or advisory output

Topic Area	Core Content	Practical Output / Evidence
	judgement and advisory implications.	
Professional communication with revenue authorities	Applied technical content, evidence analysis, professional judgement and advisory implications.	Professional communication with revenue authorities working paper or advisory output
Litigation-support files and expert evidence awareness	Applied technical content, evidence analysis, professional judgement and advisory implications.	Litigation-support files and expert evidence awareness working paper or advisory output
Governance, escalation and board reporting	Applied technical content, evidence analysis, professional judgement and advisory implications.	Governance, escalation and board reporting working paper or advisory output
Ethics, confidentiality and client pressure	Applied technical content, evidence analysis, professional judgement and advisory implications.	Ethics, confidentiality and client pressure working paper or advisory output
Integrated dispute resolution case review	Applied technical content, evidence analysis, professional judgement and advisory implications.	Integrated dispute resolution case review working paper or advisory output

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain principles, procedures, evidence requirements and professional responsibilities.
Case-based learning	Used to apply concepts to complex professional scenarios.
Document review workshops	Used to evaluate evidence, correspondence, records and decision trails.
Professional drafting exercises	Used to develop reports, memoranda and stakeholder communications.
Ethics mini-cases	Used to examine confidentiality, disclosure, client pressure and public interest responsibilities.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain the nature and sources of tax disputes in professional tax practice.	Tax dispute environment and dispute-prevention controls	Case-based learning and guided review	Constructed response, professional report or case analysis
Analyse assessments, audit findings, penalty notices and information requests.	Revenue authority engagement and information requests	Case-based learning and guided review	Constructed response, professional report or case analysis

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Evaluate taxpayer rights, authority powers, procedural fairness and dispute remedies.	Assessments, penalties, interest and dispute triggers	Case-based learning and guided review	Constructed response, professional report or case analysis
Prepare dispute issue matrices, evidence schedules and objection or response strategies.	Evidence, burden of proof and documentation sufficiency	Case-based learning and guided review	Constructed response, professional report or case analysis
Assess the strengths, weaknesses, risks and settlement options in tax disputes.	Objections, appeals and procedural time limits	Case-based learning and guided review	Constructed response, professional report or case analysis
Draft professional dispute correspondence, settlement notes and board reports.	Alternative dispute resolution and settlement negotiation	Case-based learning and guided review	Constructed response, professional report or case analysis
Apply ethical principles when dealing with client pressure, disclosure, confidentiality and misleading evidence.	Technical position papers and tax dispute memoranda	Case-based learning and guided review	Constructed response, professional report or case analysis
Explain the nature and sources of tax disputes in professional tax practice.	Professional communication with revenue authorities	Case-based learning and guided review	Constructed response, professional report or case analysis

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Technical Principles Test	15%	Scenario-based test	Knowledge, application and interpretation
Evidence and Case Analysis Test	25%	Document review and constructed response	Analysis, evidence evaluation and judgement
Professional Drafting Test	20%	Memorandum, report or correspondence	Communication and practical application
Ethics and Governance Test	10%	Professional judgement scenario	Ethics, confidentiality and due care
Final Examination	30%	Integrated case examination	Integrated competence
Total	100%		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Technical principles and issue recognition
Section B	Document review and analysis	30	Evidence, risk and practical application

Section	Question Type	Marks	Competence Area Tested
Section C	Integrated professional scenario	30	Analysis, judgement and recommendation
Section D	Ethics and communication mini-case	20	Professional values and communication
Total		100	

Cognitive-Level Assessment Blueprint

Cognitive Level	Minimum Weighting
Knowledge and understanding	20%
Application	35%
Analysis	30%
Professional judgement and ethics	15%
Total	100%

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage
Tax dispute environment and dispute-prevention controls	8%
Revenue authority engagement and information requests	8%
Assessments, penalties, interest and dispute triggers	8%
Evidence, burden of proof and documentation sufficiency	8%
Objections, appeals and procedural time limits	8%
Alternative dispute resolution and settlement negotiation	8%
Technical position papers and tax dispute memoranda	8%
Professional communication with revenue authorities	8%
Litigation-support files and expert evidence awareness	8%
Governance, escalation and board reporting	8%
Integrated professional case	20%
Total	100%

Question Bank and Item Tagging Requirements

Each assessment item must be tagged by course code, course title, learning outcome, knowledge component, cognitive level, question type, marks, difficulty, moderation status and usage status. Items shall be rotated, quarantined or retired in accordance with the Institute's question-bank management controls.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Tax Dispute Resolution

Resource Type	Recommended Resource
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct
Practice material	ICTAZ case studies, templates, professional memoranda and assessment guidance

Practical Competencies Developed

Candidates will develop practical competence in issue identification, evidence evaluation, professional judgement, ethical decision-making, structured communication and defensible advisory recommendations.

Evidence of Professional Competence

Competence is demonstrated through integrated case analysis, professional drafting, evidence review, technical interpretation, ethical judgement scenarios and moderated final examination performance.

Moderation and Quality Assurance

Assessment shall be moderated for syllabus coverage, cognitive-level balance, practical realism, technical accuracy, marking reliability, ethical appropriateness, and question-bank security.

CTA5006: Behavioral Taxation

Course Identification Table

Item	Details
Programme	CTA Final Qualifying Examination (FQE)
Course Code	CTA5006
Course Title	Behavioral Taxation
Programme Part	Part E
Programme Stage	Final Qualifying / Professional Practice Stage
Proficiency Level	Professional / Final Qualifying
Course Type	Core / Compulsory
Duration	12 Topics
Contact Hours	36 Hours: 3 hours per topic
Credit Hours	3
Assessment Approach	Continuous assessment and final examination
Assessment Design Ratio	30% theoretical and conceptual understanding; 70% practical application, case analysis, professional judgement, advisory communication and ethical decision-making
IFAC IES Alignment	IES 2: Technical Competence; IES 3: Professional Skills; IES 4: Professional Values, Ethics and Attitudes; IES 6: Assessment of Professional Competence

Course Description

This course develops professional competence in understanding taxpayer behaviour, compliance motivation, tax morale, behavioural risk indicators, communication strategies, deterrence, trust, nudge-based interventions and evidence-based compliance improvement.

Course Purpose

The purpose of this course is to equip candidates to apply behavioural insights to tax compliance, revenue mobilisation, taxpayer education, risk management and responsible advisory practice.

Course Learning Outcomes

Learning Outcome
1. Explain behavioural taxation and its relevance to taxpayer compliance.
2. Analyse taxpayer behaviour, tax morale, trust, fairness perceptions and deterrence effects.
3. Identify behavioural drivers of compliance, non-compliance, evasion and avoidance.
4. Apply behavioural insights to taxpayer communication and compliance improvement.
5. Evaluate the ethical limits of behavioural interventions and nudges.
6. Interpret compliance data and behavioural risk indicators.
7. Prepare evidence-based recommendations to improve voluntary compliance and taxpayer engagement.

Competence Area, Proficiency Level and Performance Descriptor

Competence Area	IFAC IES Link	Proficiency Level	Performance Descriptor
Behavioral Taxation	IES 2 and IES 3	Professional / Final Qualifying	Candidate can analyse complex professional scenarios and recommend appropriate technical and procedural responses.
Professional judgement	IES 3 and IES 4	Professional / Final Qualifying	Candidate can evaluate risks, ethical implications, evidence limitations and stakeholder consequences before recommending action.
Professional communication	IES 3	Professional / Final Qualifying	Candidate can prepare clear professional memoranda, reports, correspondence and advisory notes.
Professional ethics	IES 4	Professional / Final Qualifying	Candidate can identify and respond to ethical issues involving confidentiality, integrity, objectivity and due care.
Assessment of professional competence	IES 6	Professional / Final Qualifying	Candidate can demonstrate competence through integrated cases, constructed responses, professional drafting and judgement questions.

Knowledge Components

Knowledge Area	Detailed Knowledge Components
Introduction to behavioural taxation	Professional principles, statutory and administrative context, evidence requirements, practical application, risk considerations and ethical implications.
Tax morale, trust and perceived fairness	Professional principles, statutory and administrative context, evidence requirements, practical application, risk considerations and ethical implications.
Compliance behaviour and deterrence theory	Professional principles, statutory and administrative context, evidence requirements, practical application, risk considerations and ethical implications.
Taxpayer segmentation and behavioural risk indicators	Professional principles, statutory and administrative context, evidence requirements, practical

Knowledge Area	Detailed Knowledge Components
	application, risk considerations and ethical implications.
Nudges, reminders and compliance communication	Professional principles, statutory and administrative context, evidence requirements, practical application, risk considerations and ethical implications.
Behavioural responses to audits, penalties and enforcement	Professional principles, statutory and administrative context, evidence requirements, practical application, risk considerations and ethical implications.
Taxpayer education and voluntary compliance	Professional principles, statutory and administrative context, evidence requirements, practical application, risk considerations and ethical implications.
Data-driven behavioural analysis	Professional principles, statutory and administrative context, evidence requirements, practical application, risk considerations and ethical implications.

Topic Breakdown

Topic Area	Core Content	Practical Output / Evidence
Introduction to behavioural taxation	Applied technical content, evidence analysis, professional judgement and advisory implications.	Introduction to behavioural taxation working paper or advisory output
Tax morale, trust and perceived fairness	Applied technical content, evidence analysis, professional judgement and advisory implications.	Tax morale, trust and perceived fairness working paper or advisory output
Compliance behaviour and deterrence theory	Applied technical content, evidence analysis, professional judgement and advisory implications.	Compliance behaviour and deterrence theory working paper or advisory output
Taxpayer segmentation and behavioural risk indicators	Applied technical content, evidence analysis, professional judgement and advisory implications.	Taxpayer segmentation and behavioural risk indicators working paper or advisory output
Nudges, reminders and compliance communication	Applied technical content, evidence analysis, professional judgement and advisory implications.	Nudges, reminders and compliance communication working paper or advisory output
Behavioural responses to audits, penalties and enforcement	Applied technical content, evidence analysis, professional judgement and advisory implications.	Behavioural responses to audits, penalties and enforcement working paper or advisory output
Taxpayer education and voluntary compliance	Applied technical content, evidence analysis, professional	Taxpayer education and voluntary compliance working paper or advisory output

Topic Area	Core Content	Practical Output / Evidence
	judgement and advisory implications.	
Data-driven behavioural analysis	Applied technical content, evidence analysis, professional judgement and advisory implications.	Data-driven behavioural analysis working paper or advisory output
Behavioural aspects of digital tax systems	Applied technical content, evidence analysis, professional judgement and advisory implications.	Behavioural aspects of digital tax systems working paper or advisory output
Ethical limits of behavioural interventions	Applied technical content, evidence analysis, professional judgement and advisory implications.	Ethical limits of behavioural interventions working paper or advisory output
Behavioural compliance strategy design	Applied technical content, evidence analysis, professional judgement and advisory implications.	Behavioural compliance strategy design working paper or advisory output
Integrated behavioural taxation case review	Applied technical content, evidence analysis, professional judgement and advisory implications.	Integrated behavioural taxation case review working paper or advisory output

Teaching and Learning Methods

Method	Application in the Course
Lecturer-led instruction	Used to explain principles, procedures, evidence requirements and professional responsibilities.
Case-based learning	Used to apply concepts to complex professional scenarios.
Document review workshops	Used to evaluate evidence, correspondence, records and decision trails.
Professional drafting exercises	Used to develop reports, memoranda and stakeholder communications.
Ethics mini-cases	Used to examine confidentiality, disclosure, client pressure and public interest responsibilities.

Constructive Alignment Matrix

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Explain behavioural taxation and its relevance to taxpayer compliance.	Introduction to behavioural taxation	Case-based learning and guided review	Constructed response, professional report or case analysis
Analyse taxpayer behaviour, tax morale, trust, fairness perceptions and deterrence effects.	Tax morale, trust and perceived fairness	Case-based learning and guided review	Constructed response, professional report or case analysis

Learning Outcome	Knowledge Component	Teaching and Learning Method	Assessment Method
Identify behavioural drivers of compliance, non-compliance, evasion and avoidance.	Compliance behaviour and deterrence theory	Case-based learning and guided review	Constructed response, professional report or case analysis
Apply behavioural insights to taxpayer communication and compliance improvement.	Taxpayer segmentation and behavioural risk indicators	Case-based learning and guided review	Constructed response, professional report or case analysis
Evaluate the ethical limits of behavioural interventions and nudges.	Nudges, reminders and compliance communication	Case-based learning and guided review	Constructed response, professional report or case analysis
Interpret compliance data and behavioural risk indicators.	Behavioural responses to audits, penalties and enforcement	Case-based learning and guided review	Constructed response, professional report or case analysis
Prepare evidence-based recommendations to improve voluntary compliance and taxpayer engagement.	Taxpayer education and voluntary compliance	Case-based learning and guided review	Constructed response, professional report or case analysis
Explain behavioural taxation and its relevance to taxpayer compliance.	Data-driven behavioural analysis	Case-based learning and guided review	Constructed response, professional report or case analysis

Assessment Structure

Assessment Component	Weighting	Assessment Format	Competence Tested
Technical Principles Test	15%	Scenario-based test	Knowledge, application and interpretation
Evidence and Case Analysis Test	25%	Document review and constructed response	Analysis, evidence evaluation and judgement
Professional Drafting Test	20%	Memorandum, report or correspondence	Communication and practical application
Ethics and Governance Test	10%	Professional judgement scenario	Ethics, confidentiality and due care
Final Examination	30%	Integrated case examination	Integrated competence
Total	100%		

Final Examination Blueprint

Section	Question Type	Marks	Competence Area Tested
Section A	Case-based multiple-choice questions	20	Technical principles and issue recognition
Section B	Document review and analysis	30	Evidence, risk and practical application

Section	Question Type	Marks	Competence Area Tested
Section C	Integrated professional scenario	30	Analysis, judgement and recommendation
Section D	Ethics and communication mini-case	20	Professional values and communication
Total		100	

Cognitive-Level Assessment Blueprint

Cognitive Level	Minimum Weighting
Knowledge and understanding	20%
Application	35%
Analysis	30%
Professional judgement and ethics	15%
Total	100%

Assessment Blueprint by Topic Area

Topic Area	Minimum Coverage
Introduction to behavioural taxation	8%
Tax morale, trust and perceived fairness	8%
Compliance behaviour and deterrence theory	8%
Taxpayer segmentation and behavioural risk indicators	8%
Nudges, reminders and compliance communication	8%
Behavioural responses to audits, penalties and enforcement	8%
Taxpayer education and voluntary compliance	8%
Data-driven behavioural analysis	8%
Behavioural aspects of digital tax systems	8%
Ethical limits of behavioural interventions	8%
Integrated professional case	20%
Total	100%

Question Bank and Item Tagging Requirements

Each assessment item must be tagged by course code, course title, learning outcome, knowledge component, cognitive level, question type, marks, difficulty, moderation status and usage status. Items shall be rotated, quarantined or retired in accordance with the Institute's question-bank management controls.

Recommended Resources

Resource Type	Recommended Resource
Core study material	ICTAZ Study Manual: Behavioral Taxation
Professional standards	IFAC International Education Standards, especially IES 2, IES 3, IES 4 and IES 6
Ethics support	ICTAZ Code of Ethics and Professional Conduct
Practice material	ICTAZ case studies, templates, professional memoranda and assessment guidance

Practical Competencies Developed

Candidates will develop practical competence in issue identification, evidence evaluation, professional judgement, ethical decision-making, structured communication and defensible advisory recommendations.

Evidence of Professional Competence

Competence is demonstrated through integrated case analysis, professional drafting, evidence review, technical interpretation, ethical judgement scenarios and moderated final examination performance.

Moderation and Quality Assurance

Assessment shall be moderated for syllabus coverage, cognitive-level balance, practical realism, technical accuracy, marking reliability, ethical appropriateness, and question-bank security.

Document Control and Approval

Control Area	Details
Document Title	ICTAZ Chartered Tax Accountants (CTA) Programme Course Syllabus 2026-2030
Institution	Institute of Chartered Tax Accountants of Zimbabwe
Approval Purpose	Regulatory approval and academic quality assurance
Document Owner	ICTAZ Education and Standards Committee / Secretariat
Review Cycle	Annual review or as required by regulatory, legislative or curriculum changes
Next Scheduled Review	2027 academic cycle
Version Control	Professional consolidated version for submission