



Institute of
Chartered Tax Accountants
of Zimbabwe

Post-Graduate Certificate in Domestic Tax Practice (PGCDTP)

An 8-Week Bridging/ Competency Enhancement Certification for CCAPP Graduates

(MANDATORY)

Prepared *by*

Institute of Chartered Tax Accountant of Zimbabwe

Executive Summary

The ICTAZ Post-Graduate Certificate in Domestic Tax Practice is an eight-week, **mandatory** professional bridging certification designed for ICTAZ members who have completed the **Customs Clearing Agents Professionalisation Programme (CCAPP)**. It closes a defined competence gap without duplicating the full Chartered Tax Accountant pathway, and is delivered as an applied, case-based professional programme carrying 20 verifiable CPD hours.

CCAPP graduates enter with practical exposure to customs clearing, trade documentation and border procedures. The certification therefore concentrates on the domestic-tax knowledge and practice required to serve taxpayers across income tax, employment taxes, corporate tax, VAT, capital gains tax, withholding taxes, tax administration, tax accounting, compliance risk and professional advisory work.

The programme is built around progressive professional competence: technical understanding, practical application, analysis, professional judgement, ethics, communication and evidence-based documentation. Assessment therefore moves beyond recall and includes computations, document review, case analysis, professional drafting, risk assessment and an integrated final examination.

Item	Details
Programme Name	ICTAZ Post-Graduate Certificate in Domestic Tax Practice (PGCDTP)
Programme Code	ICTAZ- PGCDTP-820
Certification Award	Post-Graduate Certificate in Domestic Tax Practice (PGCDTP)
Programme Type	Post-qualification professional bridging certification
Duration	8 Weeks
Structured Learning / CPD	20 verifiable CPD hours
Delivery Mode	Blended / online / classroom as approved by ICTAZ
Entry Prerequisite	Successful completion of the Customs Clearing Agents Professionalisation Programme (CCAPP) and current ICTAZ membership
Direct Entry	Not permitted
Exemptions	No exemption from the feeder qualification or integrated capstone assessment
Proficiency Level	Advanced applied professional development
Assessment Approach	Continuous practical assessment and final integrated examination
Assessment Design Ratio	Approximately 25% knowledge and understanding; 75% application, computation, case analysis, judgement, ethics and communication

Professional Alignment	Technical competence; professional skills; professional values, ethics and attitudes; assessment of professional competence
Cycle	2026-2030

Controlled Entry and Progression

The progression route is deliberately controlled: CCAPP -> ICTAZ Post-Graduate Certificate in Domestic Tax Practice. A person who has not successfully completed CCAPP is not eligible to enroll through this route. Admission is intended to deepen domestic-tax competence among members whose prior professionalisation was concentrated on customs clearing and border compliance.

There is no direct entry, no recognition route that bypasses the stated prerequisite, and no exemption from the integrated capstone assessment. The certification is a post-qualification professional development award and does not replace any statutory registration, license, practice certificate or other legal authorization that may be required for regulated work.

1. Programme Governance Principles

- Admissions are verified against ICTAZ membership records and the stated feeder qualification before enrolment is approved.
- Teaching materials and assessment instruments are reviewed for technical currency before each cohort.
- Assessment is competence-based, case-driven and subject to internal moderation and external moderation where required by ICTAZ.
- Ethics, professional scepticism, confidentiality, integrity, due care and responsible representation are embedded throughout the programme.
- Legislation, statutory instruments, administrative practice and tax authority procedures are taught as amended and applicable at the date of delivery.
- CPD credit is recorded only for verified learning activity completed in accordance with ICTAZ CPD controls.

2. Programme Learning Outcomes

- Explain and apply the principal domestic tax framework governing taxpayers and businesses in Zimbabwe.
- Determine taxpayer registration, filing, payment, record-keeping and tax-calendar obligations across major domestic tax heads.
- Prepare and review income tax computations for individuals, sole traders and companies using appropriate tax adjustments and capital allowance principles.

- Apply employment tax rules and prepare PAYE-related computations, reconciliations and employer compliance schedules.
- Apply VAT rules to registration, taxable and exempt supplies, input and output tax, tax invoices, returns, reconciliations and fiscalisation controls.
- Prepare and review capital gains tax, withholding tax and other transaction-based tax or levy calculations as applicable.
- Reconcile accounting information to tax returns and identify inconsistencies, unsupported positions and documentation gaps.
- Manage taxpayer compliance processes including returns, payments, notices, audits, objections, appeals, penalties, interest and debt-management interactions.
- Identify domestic tax risks and develop practical risk registers, control actions and compliance calendars.
- Apply ethical principles, lawful tax planning boundaries, confidentiality, integrity, objectivity and due care in domestic tax practice.
- Prepare clear client advice, tax authority responses, working papers and professional compliance reports.
- Integrate multiple domestic taxes in a realistic case and demonstrate professional judgement in recommending compliant actions.

3. Competence Areas and Performance Descriptors

Competence Area	Proficiency Level	Performance Descriptor
Domestic tax law and administration	Advanced applied	Interprets the domestic tax framework and identifies taxpayer obligations, procedural rights, deadlines and administrative requirements.
Tax computation and return preparation	Advanced applied	Prepares and reviews tax computations, reconciliations, returns and supporting schedules across major domestic tax heads.
Tax accounting and documentation	Advanced applied	Connects accounting records to tax positions, identifies documentation weaknesses and maintains defensible working papers.
Tax compliance and risk management	Advanced applied	Identifies cross-tax risks, evaluates controls, maintains risk registers and supports audit-ready compliance.
Professional judgement and advisory	Advanced applied	Analyses incomplete or complex facts, identifies options, applies lawful planning boundaries and communicates responsible recommendations.
Ethics and professional conduct	Advanced applied	Demonstrates integrity, objectivity, confidentiality, competence, due care and responsible representation.
Digital tax practice	Advanced applied	Uses e-services, fiscalisation outputs, spreadsheets and digital records to support reliable domestic tax compliance.

4. Eight-Week Topic Breakdown

Week	Theme	Core Content	Practical Output / Evidence	CPD
1	Zimbabwe Domestic Tax Architecture and Taxpayer Lifecycle	Tax system structure; taxpayer registration and profiles; compliance status; filing/payment calendars; record retention; e-services; links between customs transactions and domestic tax consequences.	Taxpayer onboarding checklist and annual compliance calendar	2.5
2	Individual, Sole Trader and Employment Taxes	Taxable income; business income; allowable/disallowed expenditure; employment income and benefits; PAYE; provisional obligations; presumptive tax concepts where applicable.	Individual/sole trader computation plus payroll reconciliation	2.5
3	Corporate Income Tax and Business Taxation	Accounting profit to taxable income; deductions; capital allowances; assessed losses; instalment/provisional obligations; corporate compliance; lawful planning boundaries.	Corporate tax computation and tax-sensitive working paper	2.5
4	Value Added Tax and Fiscalised Compliance	Registration; supply classification; input/output tax; tax invoices; adjustments; returns; reconciliations; refunds; fiscalisation and digital records.	VAT return, invoice review and VAT reconciliation	2.5
5	Capital Gains, Withholding and Transaction Taxes	Capital gains framework; specified assets; cost base; exemptions/reliefs; clearance; withholding obligations; transaction-based taxes/levies as amended.	CGT computation and withholding tax schedule	2.5
6	Tax Administration, Audits and Dispute Readiness	Assessments; information requests; audits; penalties and interest; objections/appeals; debt-management processes; voluntary correction; professional correspondence.	Draft response to tax authority and dispute-readiness file	2.5
7	Accounting, Tax Risk Management, Ethics and Digital Controls	Accounting-to-tax reconciliation; tax risk registers; controls; documentation standards; data validation; ethics; confidentiality; escalation and audit trails.	Tax risk register, control matrix and ethics memorandum	2.5
8	Integrated Domestic Tax Practice Capstone	Multi-tax taxpayer case covering income tax, PAYE, VAT, CGT/WHT, administration, documentation, risk, ethics and advisory communication.	Integrated professional case file and final examination	2.5

5. Assessment Structure

Assessment Component	Weighting	Format	Competence Tested
Domestic Tax Computation Portfolio	20%	Two practical computations and supporting schedules	Income tax, PAYE, VAT, CGT/WHT accuracy and workpaper discipline
Compliance, Return and Reconciliation Task	15%	Return preparation, tax calendar and reconciliation exercise	Filing obligations, records, VAT/PAYE controls and accounting-to-tax reconciliation
Tax Risk, Audit and Ethics Case	15%	Scenario-based professional case	Risk identification, audit response, ethics, escalation and professional communication
Integrated Practical Capstone	10%	Multi-tax case file submitted before the final examination	Cross-tax integration, documentation, advisory and judgement
Final Integrated Examination	40%	Mixed-format exam: case MCQs, computations, document review and constructed responses	Integrated technical competence, application, analysis, judgement, ethics and communication

Certification Pass Standard

A candidate must obtain at least 50% overall and at least 50% in the final integrated examination. Mandatory practical submissions must be completed. Re-assessment, special consideration, appeals and misconduct matters are administered under applicable ICTAZ academic and examination rules.