



Institute of
Chartered Tax Accountants
of Zimbabwe

Award: Post-Graduate Certificate in Customs & Trade Practice (PGCCTP)

An 8-Week Bridging/ Competency Enhancement Certification for Post-Graduate Diploma in Applied Taxation Graduates

(ELETIVE)

Prepared by

Institute of Chartered Tax Accountant of Zimbabwe

Executive Summary

The ICTAZ Post-Graduate Certificate in Customs & Trade Practice is an eight-week, **elective** professional bridging certification designed for ICTAZ members who have completed the **Post-Graduate Diploma in Applied Taxation**. 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.

Post-Graduate Diploma graduates enter with advanced knowledge of domestic taxation, revenue law, tax administration, tax planning and applied tax practice. This certification therefore concentrates on the practical customs-clearing, tariff, valuation, origin, border-documentation, ASYCUDA, excise, bonded-operations and trade-compliance capabilities needed to connect domestic tax expertise with cross-border practice.

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 Customs & Trade Practice
Programme Code	ICTAZ-PGCCTP-820
Certification Award	Post-Graduate Certificate in Customs & Trade Practice (PGCCTP)
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 ICTAZ Post-Graduate Diploma in Applied Taxation plus 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 20% knowledge and understanding; 80% classification, valuation, documentation, systems, 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: Post-Graduate Diploma in Applied Taxation -> ICTAZ Professional Certification in Customs, Trade and Excise Practice. A person who has not successfully completed the Post-Graduate Diploma in Applied Taxation is not eligible to enrol through this route. The certification is intended to deepen customs and border-trade competence among members whose prior qualification is strong in domestic taxation but does not provide the same depth of customs clearing practice as CCAPP.

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, licence, practice certificate or other legal authorisation 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 customs and excise legal and administrative framework governing imports, exports, transit, warehousing and excisable activities in Zimbabwe.
- Identify the responsibilities of importers, exporters, customs clearing agents, carriers, manufacturers, bonded operators and customs authorities.
- Classify goods using the Harmonised System, tariff headings, General Rules for Interpretation and defensible product descriptions.

- Determine customs value using recognised valuation principles, additions, exclusions, related-party considerations and supporting evidence.
- Compute customs duties, VAT on imports, excise duties and other border taxes or levies applicable to a transaction.
- Prepare, review and validate import/export declarations and supporting customs documents, including electronic records and ASYCUDA workflows.
- Apply origin rules, preferential trade arrangements, rebates, exemptions, duty suspensions and other approved relief mechanisms where qualifying conditions are met.
- Explain bonded warehouse, temporary import, transit and controlled movement requirements and their documentation/control implications.
- Identify customs compliance risks, valuation/classification errors, false or incomplete declarations, penalties, seizures and dispute triggers.
- Prepare for post-clearance audit and develop customs risk registers, evidence files and corrective action plans.
- Apply ethical principles, truthful declaration requirements, confidentiality, integrity, objectivity and due care in customs practice.
- Integrate classification, valuation, origin, duty computation, documentation and professional advisory in a realistic end-to-end customs case.

3. Competence Areas and Performance Descriptors

Competence Area	Proficiency Level	Performance Descriptor
Customs law and border administration	Advanced applied	Interprets the customs/excise framework and applies procedures to import, export, transit, warehousing and excise scenarios.
Tariff classification	Advanced applied	Classifies goods using HS structure, interpretive rules, product facts and defensible classification reasoning.
Customs valuation and duty computation	Advanced applied	Determines customs value and calculates customs duty, VAT on imports, excise and related border liabilities.
Origin and trade preferences	Advanced applied	Assesses origin evidence, preference eligibility and documentary requirements under applicable trade arrangements.
Customs documentation and digital systems	Advanced applied	Prepares/reviews declarations, supporting documents, ASYCUDA records and digital audit trails.
Trade compliance and post-clearance audit	Advanced applied	Identifies border risks, prepares audit-ready files, responds to customs queries and supports remediation.
Ethics and professional judgement	Advanced applied	Applies truthful declaration, valuation integrity, confidentiality, objectivity, competence and responsible representation.

4. Eight-Week Topic Breakdown

Week	Theme	Core Content	Practical Output / Evidence	CPD
1	Customs Legal Framework, Stakeholders and End-to-End Clearance	Customs/excise framework; roles of importer, exporter, clearing agent and customs; declarations; clearance lifecycle; border control; professional accountability.	End-to-end customs process map and responsibility matrix	2.5
2	HS Tariff Classification and Classification Defence	HS structure; General Rules for Interpretation; classification headings/subheadings; product descriptions; classification research; rulings and classification risk.	Tariff classification workbook with written rationale	2.5
3	Customs Valuation and Border Tax Computation	Transaction value; additions/exclusions; related-party issues; alternative valuation methods; customs value; duty, VAT on imports and border levies.	Valuation schedule and border-tax computation	2.5
4	Import, Export, ASYCUDA and Customs Documentation	Bills of entry; invoices; packing lists; transport documents; permits; ASYCUDA workflow; amendments; release; exports; digital audit trails.	Declaration and customs document review file	2.5
5	Origin, Trade Agreements, Rebates and Exemptions	Rules of origin; preference claims; certificates; regional trade arrangements; rebates; exemptions; duty suspensions; qualifying evidence.	Origin/preference analysis and relief eligibility memorandum	2.5
6	Excise, Bonded Warehouses, and Special Transit Procedures	Excisable goods; licensing; duty points; bonded operations; transit; temporary storage/imports; guarantees; stock accountability and acquittal.	Excise computation and bonded/transit control checklist	2.5
7	Customs Compliance, Post-Clearance Audit, Enforcement and Ethics	Risk indicators; record keeping; post-clearance audit; classification/valuation challenges; penalties; seizures; disputes; ethics; client pressure; corrective action.	Customs risk register and post-clearance audit response	2.5
8	Integrated Customs, Trade and Excise Practice Capstone	End-to-end import/export case integrating classification, valuation, origin, duties, documents, systems, risks, ethics and professional advice.	Integrated customs case file and final examination	2.5

5. Assessment Structure

Assessment Component	Weighting	Format	Competence Tested
Tariff Classification Portfolio	20%	Practical classification set with written rationale	HS/GIR application, product analysis and defensible classification

Assessment Component	Weighting	Format	Competence Tested
Customs Valuation and Duty Test	20%	Timed computation and valuation evidence task	Customs value, duty, VAT on imports, excise and border-tax accuracy
Declaration, Documentation and Origin Task	15%	Document review and compliance scenario	ASYCUDA/declaration accuracy, supporting documents, origin and relief evidence
Post-Clearance Audit, Risk and Ethics Case	10%	Scenario-based professional judgement task	Risk identification, audit response, ethics, enforcement and corrective action
Integrated Practical Capstone	10%	End-to-end import/export case file	Classification, valuation, origin, documents, controls and professional advice
Final Integrated Examination	25%	Mixed-format exam: case MCQs, classification, computation, document review and constructed response	Integrated competence, customs 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.