Institute of Chartered Tax Accountants of Zimbabwe

Customs Clearing Agents Professionalisation Programme (CCAPP)

Year: 2026

Institute of Chartered Tax Accountants of Zimbabwe

Executive Summary

Conversion to Registered Tax Accountant – R.T.A(Z)

The **Customs Clearing Agents Professionalisation Programme (CCAPP)** is a structured, time-bound professional conversion pathway developed by the **Institute of Chartered Tax Accountants of Zimbabwe (ICTAZ)** for practising **Customs Clearing Agents** seeking progression toward registration as **Registered Tax Accountants [R.T.A(Z)]**, subject to regulatory processes. The programme has been designed as a regulatory-aligned transitional mechanism that responds to the statutory need to professionalise existing customs clearing practitioners while safeguarding continuity of business, protecting livelihoods, and preserving the quality and integrity of tax-related services in Zimbabwe. It is expressly positioned as a once-off onboarding window, with admissions restricted to the period ending **30 June 2026**.

The curriculum reflects a deliberate effort to respond to concerns relating to scope, competence, and comparability with the mainstream tax-accountancy pathway. It moves beyond a narrow customs-based conversion model and introduces a broader, competency-based framework that equips candidates with practical and professional capability in **accounting for tax practice, statutory interpretation, domestic taxation, tax governance and ethics, compliance administration, tax risk management, tax dispute resolution, and integrated tax practice**. The programme is therefore intended not merely to transition practitioners into a new designation, but to ensure that they acquire the applied knowledge, professional skills, and ethical grounding expected of regulated tax professionals operating within a defined scope of practice.

The programme is built around **five compulsory modules**, each designed to integrate related areas of competence into broader professional learning blocks. These are: **Integrated Tax Accounting, Legal Interpretation and Taxation Framework**; **Integrated Tax Governance, Compliance Administration and Risk Management**; **Integrated Tax Dispute Resolution and Professional Practice**; **Applied Zimbabwe Domestic Taxation, Anti-Avoidance and Estate Tax Practice**; and **Integrated Tax Practice, Compliance, Technology and Advocacy Capstone**. Together, these modules cover the core domestic tax heads, legal and compliance structures, ethical and governance expectations, controversy management, and practical professional application necessary for tax-accountancy work in the Zimbabwean environment.

A notable strength of the programme is its express alignment to the **IFAC International Education Standards (IES)**. The curriculum is structured to develop **technical competence**, **professional skills**, and **professional values, ethics and attitudes**, while also incorporating practical learning activities and integrated assessment methods. The capstone component further strengthens the programme by requiring learners to engage in applied case clinics, tax technology exercises, audit-file simulations, advocacy and dispute simulations, workplace application activities, and ethics reflection. This makes the curriculum more robust, practice-oriented, and defensible as a professional conversion route.

The admissions framework is intentionally restrictive and quality-controlled. Entry is limited to individuals who already hold a **full customs clearing qualification recognised by ZIMRA**, possess at least **three years of relevant customs work experience**, and satisfy the prescribed academic criteria. No exemptions are granted, all modules are compulsory, and prior academic or professional learning does not lead to module waivers. This ensures that the programme remains focused on a clearly defined practitioner cohort and that all candidates are assessed against the same competence standard.

Assessment under the programme is rigorous and professionally oriented. Each module is assessed through a **final written examination**, with a **minimum pass mark of 60% per module**, no compensation between modules, and an assessment philosophy based on **30% technical knowledge and 70% practical application**. Examinations are expressly designed to be **scenario-based**, **practical**, and focused on real-life compliance, advisory, governance, and dispute contexts. In addition, the capstone module includes a **4-hour integrated professional paper** supported by mandatory applied practice activities as a condition for examination eligibility. This assessment structure strengthens the credibility of the programme and supports PAAB's requirement for valid and sufficient evidence of competence.

Overall, the CCAPP represents a substantially strengthened professionalisation framework. It combines controlled admission, broader domestic tax coverage, integrated compliance and governance training, dispute-resolution capability, technology-enabled practice, and capstone-level assessment into a coherent programme tailored to the Zimbabwean regulatory context. As modified in structure, the programme provides a stronger basis for demonstrating that practising customs clearing agents can be transitioned in an orderly, competence-based, and professionally responsible manner into the tax-accountancy space, while maintaining regulatory safeguards and preserving the integrity of the profession.

Qualification and Competence Mapping Table

Customs Clearing Agents Professionalisation Programme (CCAPP)

Area	Description
Programme Title	Customs Clearing Agents Professionalisation Programme (CCAPP)
Description of Programme Done	A structured, transitional professional conversion pathway designed specifically for practising Customs Clearing Agents seeking to professionalise their status and become registrable as Registered Tax Accountants – R.T.A(Z), subject to regulatory approval processes. The programme equips candidates with practical competency in domestic taxation, accounting for tax practice, tax governance and ethics, tax administration, tax risk management, tax dispute resolution, and legal interpretation of tax statutes.
Nature of Programme	Accelerated, competency-based professional conversion programme delivered over 13 weeks throughout the week.
Target Cohort / Area of Practice	Customs Clearing Agents
Entry Base / Prior Professional Standing	Restricted to applicants who hold a full qualification issued by a recognised Customs Clearing membership body and whose qualification was recognised by ZIMRA

Area	Description
	for purposes of registration as a Customs Clearing Agent coupled with 3 years relevant customs work experience.
Number of Modules Done	5 compulsory modules. No exemptions are granted and all five modules must be completed and passed.
Courses Covered	Integrated Tax Accounting, Legal Interpretation and Taxation Framework; Integrated Tax Governance, Compliance Administration and Risk Management; Integrated Tax Dispute Resolution and Professional Practice; Applied Zimbabwe Domestic Taxation, Anti-Avoidance and Estate Tax Practice; and Integrated Tax Practice, Compliance, Technology and Advocacy Capstone.
Number of Hours for the Whole Course	1 578 total notional hours across the full programme, based on the curriculum assessment mapping table developed from module contact time, tutor-led learning, private study, assignment effort, and examination time. The total number of Tutor-Led Hours is 462 and will be accomplished through classes that will run from Monday to Sunday as per the given time-table.
Qualification Award	Post-Graduate Diploma in Applied Taxation.
PAAB Designation Sought	Registered Tax Accountant
Competence Profile Developed	The programme develops competence in: domestic taxation; accounting-to-tax reconciliation; legal interpretation of tax statutes; tax governance and ethics; tax compliance administration and documentation; tax risk identification and mitigation; and tax dispute handling, objections, appeals, ADR, evidence preparation, and negotiation.
Assessment Structure	Each module is assessed by Final Written Examination – 100%. The examinations are scenario-based, practical in orientation, focused on real-life tax compliance, advisory and governance contexts, and aligned to competency-based evaluation principles.
Assessment Weighting Philosophy	30% Technical Knowledge; 70% Practical Application.
Pass Requirement	60% minimum per module, with no compensation between modules, and all five (5) modules must be passed.
IES Alignment	The programme is aligned to the IFAC IES framework by integrating: technical competence, professional skills, and professional values, ethics and attitudes, with competence evidenced through structured learning, practical context, and formal assessment. The IES framework recognises that professional competence may be evidenced through a mix of observable outputs

Area	Description
	such as workplace performance, simulations and written examinations, and that assessment should provide valid, sufficient, reliable, equitable and transparent evidence of competence.
PAAB Expectation Addressed	The programme addresses PAAB expectations by showing a controlled admission route, a defined practitioner cohort, a competency-based curriculum drawn from the mainstream tax programme, practical and scenario-based assessment, and a clearly limited scope of intended practice.
Regulatory Safeguard	This is a once-off transitional professionalisation window, with no extensions unless otherwise formally approved, and is confined to the identified practitioner group.

Programme Objective

The programme equips experienced customs clearing agents with:

1. Practical competency in domestic taxation
2. Technical grounding in accounting for tax practitioners
3. Applied expertise in tax governance and ethics
4. Advanced skills in tax risk management and dispute resolution
5. Legal interpretation skills relevant to tax statutes
6. Corporate compliance and tax administration capabilities

Upon successful completion, candidates will be eligible to register as Registered Tax Accountants – R.T.A(Z) (subject to regulatory approval processes), and will be awarded the **Post-Graduate Diploma in Applied Taxation** and can describe themselves as **Chartered Tax Accountants [CTA(Z)]** upon complying with the Bye-Laws of the Institute as amended from time to time.

Programme Timeline

- Opening Date: 1 March 2026
- Final Intake Closure: 30 June 2026
- No extensions will be granted.
- Programme will be retired after this window unless special circumstances exists and are approved by the Public Accountants and Auditors Board (PAAB).

This is a once-off transitional professionalisation window.

Summary Table of Courses Covered by the Curriculum

The following table provides a summary of the courses which are covered in the curriculum.

No.	Course / Module	Brief Description of Coverage	IES Alignment
1	**Integrated Tax Accounting, Legal Interpretation and Taxation Framework**	Covers the integrated foundations of accounting for tax practice, statutory interpretation, and the structure of Zimbabwe's taxation system. The module includes double-entry principles, trial balance and adjustments, financial statement preparation, accounting-to-tax reconciliation, capital versus revenue expenditure, interpretation of statutes, constitutional and case law analysis, principles of taxation, tax system structure, and basic income tax, VAT and capital gains tax computations.	**IES 2, IES 3, IES 4, IES 6** – technical competence in accounting, law and tax system application; professional skills in analysis, interpretation and reporting; ethics in accuracy, fairness and responsible interpretation; and formal competence assessment through scenario-based examination.
2	**Integrated Tax Governance, Compliance Administration and Risk Management**	Covers management of tax functions, tax governance structures, ethics, compliance administration, internal controls, filing systems, recordkeeping, tax registers, stakeholder communication, and tax risk management. It integrates the former Management of Taxation & Ethics, Tax Secretaryship, and Tax Risk Management areas into one professional practice module focused on governance, accountability, documentation discipline, compliance systems and risk mitigation.	**IES 2, IES 3, IES 4, IES 6** – technical competence in governance and compliance systems; professional skills in communication, organization, leadership and decision-making; strong ethical and public-interest orientation; and practical scenario-based assessment of competence.
3	**Integrated Tax Dispute Resolution and Professional Practice**	Covers objections, appeals, mediation, arbitration, ADR, tribunal procedures, evidence preparation, negotiation, stakeholder management, ethical considerations in dispute work, and integrated professional practice in tax controversy settings. The module requires candidates to apply accounting, legal interpretation, taxation,	**IES 2, IES 3, IES 4, IES 6** – technical competence in tax dispute processes; professional skills in advocacy, negotiation, procedural analysis and communication; ethics in fairness, confidentiality and objectivity; and practical formal assessment through written examination.

No.	Course / Module	Brief Description of Coverage	IES Alignment
		governance, compliance and risk knowledge to practical dispute-resolution scenarios.	
4	**Applied Zimbabwe Domestic Taxation, Anti-Avoidance and Estate Tax Practice**	Covers applied domestic taxation in Zimbabwe with emphasis on the operative provisions of the Income Tax Act, VAT Act, Capital Gains Tax Act, Estate Duty Act, and selected succession issues under the Deceased Estates Succession Act. The module addresses income tax, PAYE, VAT, CGT, estate duty, objections and appeals, recordkeeping, tax avoidance, income splitting, transfer pricing, and domestic tax compliance and enforcement.	**IES 2, IES 3, IES 4, IES 6** – technical competence in Zimbabwe domestic taxation; professional skills in computation, analysis, legal application and advisory response; ethics in lawful compliance and anti-avoidance awareness; and high-level practical assessment through a 4-hour scenario-based paper.
5	**Integrated Tax Practice, Compliance, Technology and Advocacy Capstone**	Covers advanced integrated tax practice across direct taxation, indirect taxation, capital taxes, compliance management, tax planning, tax audit response, revenue law application, tax technology, tax advocacy, sustainability and behavioural taxation. It also includes mandatory applied practice activities such as case clinics, tax technology and e-filing lab work, audit file simulation, advocacy and dispute simulation, workplace application record, and ethics reflection.	**IES 2, IES 3, IES 4, IES 5, IES 6** – broad technical competence; higher-order professional skills; ethics and public-interest orientation; practical experience through mandatory applied activities; and integrated assessment through a 4-hour professional capstone paper.

Summary Table of Courses and Hours

This section provides a table summary of modules covered and hours needed to complete the course.

No.	Course / Module	No. of Contact Hours	Course Credits	ZNQF Level	Tutor-Led Hours	Private Study Hours	Assignment Hours	Examination Hours	Prior Learning Hours	Related Work Experience	Total Notional Hours
1	Integrated Tax Accounting, Legal	102	9	9	120	72	18	4	35	35	386

No.	Course / Module	No. of Contact Hours	Course Credits	ZNQF Level	Tutor-Led Hours	Private Study Hours	Assignment Hours	Examination Hours	Prior Learning Hours	Related Work Experience	Total Notional Hours
	Interpretation and Taxation Framework										
2	Integrated Tax Governance, Compliance Administration and Risk Management	108	9	9	126	72	18	4	35	35	398
3	Integrated Tax Dispute Resolution and Professional Practice	72	6	9	84	48	12	4	35	35	290
4	Applied Zimbabwe Domestic Taxation, Anti-Avoidance and Estate Tax Practice	54	4	9	60	36	10	4	35	35	234
5	Integrated Tax Practice, Compliance, Technology and Advocacy Capstone	60	5	9	72	48	16	4	35	35	270
	Programme Total	**396**	**33**		**462**	**276**	**74**	**20**	**175**	**175**	**1,578**

Module Key

Code	Course / Module	Tutor-Led Hours Required
M1	Integrated Tax Accounting, Legal Interpretation and Taxation Framework	120
M2	Integrated Tax Governance, Compliance Administration and Risk Management	126
M3	Integrated Tax Dispute Resolution and Professional Practice	84
M4	Applied Zimbabwe Domestic Taxation, Anti-Avoidance and Estate Tax Practice	60
M5	Integrated Tax Practice, Compliance, Technology and Advocacy Capstone	72

Code	Course / Module	Tutor-Led Hours Required
	Total	**462**

Weekly Tutor-Led Hours Allocation Across 13 Weeks

Week	M1	M2	M3	M4	M5	Weekly Total
1	11	10	6	5	4	36
2	11	10	6	5	4	36
3	10	10	6	5	5	36
4	10	10	6	5	5	36
5	10	10	6	5	5	36
6	10	10	6	5	5	36
7	10	10	6	5	5	36
8	9	10	7	5	5	36
9	9	10	7	5	5	36
10	9	10	7	5	5	36
11	7	9	7	3	8	34
12	7	9	7	3	8	34
13	7	8	7	4	8	34
Total	**120**	**126**	**84**	**60**	**72**	**462**

Week Tutor-Led Hours' Time-Table

Weeks 1 and 2

Target weekly hours: M1 = 11, M2 = 10, M3 = 6, M4 = 5, M5 = 4

Day	Time	Module	Hours
Monday	1600–2100	M1	5
Tuesday	1600–1900	M2	3
Tuesday	1900–2100	M3	2

Day	Time	Module	Hours
Wednesday	1600–1900	M1	3
Wednesday	1900–2100	M4	2
Thursday	1600–1900	M2	3
Thursday	1900–2100	M5	2
Friday	1600–2000	M3	4
Friday	2000–2100	M4	1
Saturday	0900–1300	M2	4
Saturday	1300–1500	M1	2
Sunday	0900–1000	M1	1
Sunday	1000–1200	M4	2
Sunday	1200–1400	M5	2
Sunday	1400–1500	Revision / Consultation Buffer	1

Weeks 3 to 7

Target weekly hours: M1 = 10, M2 = 10, M3 = 6, M4 = 5, M5 = 5

Day	Time	Module	Hours
Monday	1600–2100	M1	5
Tuesday	1600–1900	M2	3
Tuesday	1900–2100	M3	2
Wednesday	1600–1800	M1	2
Wednesday	1800–2100	M4	3
Thursday	1600–1900	M2	3
Thursday	1900–2100	M5	2
Friday	1600–2000	M3	4
Friday	2000–2100	M5	1
Saturday	0900–1300	M2	4

Saturday	1300–1500	M4	2
Sunday	0900–1200	M1	3
Sunday	1200–1400	M5	2
Sunday	1400–1500	Revision / Consultation Buffer	1

Weeks 8 to 10

Target weekly hours: M1 = 9, M2 = 10, M3 = 7, M4 = 5, M5 = 5

Day	Time	Module	Hours
Monday	1600–2100	M1	5
Tuesday	1600–1900	M2	3
Tuesday	1900–2100	M3	2
Wednesday	1600–1800	M1	2
Wednesday	1800–2100	M4	3
Thursday	1600–1900	M2	3
Thursday	1900–2100	M5	2
Friday	1600–2100	M3	5
Saturday	0900–1300	M2	4
Saturday	1300–1500	M4	2
Sunday	0900–1100	M1	2
Sunday	1100–1400	M5	3
Sunday	1400–1500	Revision / Consultation Buffer	1

Weeks 11 and 12

Target weekly hours: M1 = 7, M2 = 9, M3 = 7, M4 = 3, M5 = 8

Day	Time	Module	Hours
Monday	1600–1900	M1	3

Day	Time	Module	Hours
Monday	1900–2100	M5	2
Tuesday	1600–1900	M2	3
Tuesday	1900–2100	M3	2
Wednesday	1600–1800	M1	2
Wednesday	1800–1900	M4	1
Wednesday	1900–2100	M5	2
Thursday	1600–1900	M2	3
Thursday	1900–2100	M3	2
Friday	1600–1900	M3	3
Friday	1900–2100	M5	2
Saturday	0900–1200	M2	3
Saturday	1200–1400	M4	2
Saturday	1400–1500	Consultation Buffer	1
Sunday	0900–1100	M1	2
Sunday	1100–1300	M5	2
Sunday	1300–1500	Guided Revision / Case Clinic Buffer	2

Week 13

Target weekly hours: M1 = 7, M2 = 8, M3 = 7, M4 = 4, M5 = 8

Day	Time	Module	Hours
Monday	1600–1900	M1	3
Monday	1900–2100	M5	2
Tuesday	1600–1900	M2	3
Tuesday	1900–2100	M3	2
Wednesday	1600–1800	M1	2
Wednesday	1800–2000	M4	2

Day	Time	Module	Hours
Wednesday	2000–2100	M5	1
Thursday	1600–1800	M2	2
Thursday	1800–2100	M3	3
Friday	1600–1800	M3	2
Friday	1800–2100	M5	3
Saturday	0900–1200	M2	3
Saturday	1200–1400	M4	2
Saturday	1400–1500	Consultation Buffer	1
Sunday	0900–1100	M1	2
Sunday	1100–1300	M5	2
Sunday	1300–1500	Guided Revision / Examination Readiness Buffer	2

Programme Totals Under the 13-Week Time-Table

Course / Module	Total Tutor-Led Hours Delivered
Integrated Tax Accounting, Legal Interpretation and Taxation Framework	120
Integrated Tax Governance, Compliance Administration and Risk Management	126
Integrated Tax Dispute Resolution and Professional Practice	84
Applied Zimbabwe Domestic Taxation, Anti-Avoidance and Estate Tax Practice	60
Integrated Tax Practice, Compliance, Technology and Advocacy Capstone	72
Total	**462**

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Entry Requirements and Admissions Policy

Customs Clearing Agents Professionalisation Programme

Purpose

This policy governs admission into the Customs Clearing Agents Professionalisation Programme designed exclusively for practising customs clearing agents seeking conversion toward registrable tax accountant status.

Eligibility Criteria

Admission is restricted to individuals who meet all of the following:

Professional Qualification Requirement

Applicants must:

- Hold a full qualification issued by a recognised Customs Clearing membership body, and
- Such qualification must have been recognised by the Zimbabwe Revenue Authority (ZIMRA) for purposes of registration as a Customs Clearing Agent.
- Applicant must possess at least three (3) years of work experience in a customs clearing environment and shall be supported by at least a verifiable curriculum vitae (CV).

Academic Requirements

Applicants must satisfy either:

Route A – Standard Academic Entry

- Minimum of 5 Ordinary Level passes, including:
    - ✓ English Language
    - ✓ Mathematics or Accounts
    - ✓ 3 Years relevant customs work experience

Route B – Mature Entry (25 years and above)

- Minimum of 5 Ordinary Level passes, including:
    - ✓ English Language
    - ✓ Mathematics or Accounts
- Applicant must be 25 years or older at date of application.
- 3 Years relevant customs work experience

Route C – Youth Entry (Below 25 years)

- Minimum of:

  - ✓ 5 Ordinary Level passes (including English and Mathematics or Accounts), and
  - ✓ At least 2 Advanced Level passes
  - ✓ 3 Years relevant customs work experience

No Exemptions Policy

- No module exemptions shall be granted.
- All five modules are compulsory.
- Prior academic or professional learning will not result in module waivers.

Application Requirements

Applicants must submit:

- Completed application form
- Certified academic certificates
- Certified professional qualification
- Proof of prior recognition by ZIMRA
- National identification

Limited Programme Window

Admission is strictly limited to:

- Applications submitted between 1 March 2026 and 30 June 2026. The programme shall be retired after 30 June 2026.

No late applications shall be accepted.

Examination Policy

Customs Clearing Agents Professionalisation Programme

Purpose

This policy governs the assessment, examination, and certification framework for the conversion programme.

Assessment Structure

Each module shall be assessed through:

- Final Written Examination – 100%

Examinations shall be:

- Scenario-based
- Practical in orientation
- Focused on real-life tax compliance, advisory and governance contexts
- Aligned to competency-based evaluation principles

Examination Weighting Philosophy

Examinations shall test:

- 30% – Technical Knowledge
- 70% – Practical Application

Emphasis is placed on applied competence, reflecting the programme's professional conversion purpose.

Examination Scheduling

- Examinations shall be conducted after completion of the 13-week programme.
- Candidates must sit all modules within the programme window.

Pass Mark

- Minimum pass mark: 60% per module
- No compensation between modules.
- All five modules must be passed to qualify for the award.

Appeals

- Appeals must be lodged within 7 days of results publication.
- Appeals are limited to candidates scoring between 40% and 59%.
- Appeal fee is non-refundable.
- Decision of the Examination Appeals Committee is final.

Certification

Upon successful completion:

Candidates will receive:

- Post-Graduate Diploma in Applied Taxation
- Chartered Tax Accountant [CTA(Z)] designation
- R.T.A(Z) registration (subject to regulatory processes)

Academic Integrity

Any candidate found guilty of:

- Examination malpractice
- Plagiarism
- Collusion

Shall be disqualified and may be barred from further participation.

Strategic Positioning

This programme is:

- A regulatory-aligned transitional mechanism
- A competency-based professionalisation pathway
- A time-bound onboarding window
- A safeguard against sector disruption
- A bridge toward Registered Tax Accountant status

1 Integrated Tax Accounting, Legal Interpretation and Taxation Framework

1.1 Course Description

This module provides an integrated foundation in accounting for tax practice, statutory interpretation, and the structure of Zimbabwe's taxation system. It equips learners with the practical ability to prepare and interpret accounting records for tax purposes, apply legal rules of interpretation to statutes and tax legislation, and understand the principles, policy rationale, and institutional framework of taxation in Zimbabwe. The module combines accounting, legal interpretation, and domestic taxation into one professionally focused course tailored to the needs of practising customs clearing agents seeking conversion toward regulated tax accountancy practice.

1.2 Course Learning Objectives

This course aims to equip learners with the ability to:

1. Develop a sound foundation in accounting principles relevant to tax practice, including double-entry bookkeeping, ledger maintenance, trial balance preparation, adjustments and financial statement preparation.
2. Apply accounting information to tax practice through accounting-to-tax reconciliations, classification of capital and revenue items, and interpretation of financial statements for tax purposes.
3. Build competence in statutory interpretation by enabling learners to understand and apply the literal, golden, mischief, purposive, intrinsic and extrinsic approaches to legal interpretation.
4. Strengthen learners' understanding of the structure, principles and policy framework of Zimbabwe's taxation system, including the legal basis of taxation and the role of tax institutions.
5. Develop the ability to integrate accounting, legal and tax principles in practical tax scenarios requiring analysis, judgment and defensible conclusions.
6. Promote ethical, accurate and technology-enabled handling of accounting and tax information in professional tax practice.

1.3 Course Curriculum Assessment, Prior Learning and Work Experience Mapping Table

Area	Description
Course / Module	Integrated Tax Accounting, Legal Interpretation and Taxation Framework
Course Level	Advanced
No. of Contact Hours	102 Hours
Course Credits	9 Credits
ZNQF Level	Level 9
Tutor-Led Hours	120 Hours
Private Study Hours	72 Hours
Assignment Hours	18 Hours
Examination Hours	4 Hours
Prior Learning Hours	35 Hours
Related Work Experience	35 Hours
Total Notional Hours	386 Hours
Assessment Mode	Final Written Examination
Assessment Weighting	100% Final Examination
Examination Approach	Scenario-based, practical, competency-oriented
IES Alignment	IES 2 – Technical Competence; IES 3 – Professional Skills; IES 4 – Professional Values, Ethics and Attitudes; IES 6 – Assessment of Professional Competence
PAAB Expectation Addressed	Strong technical grounding in accounting, legal interpretation, tax system understanding, tax computations, analytical judgment, and practical application in tax compliance and advisory work

1.4 Course Learning Outcomes

By the end of this module, learners will be able to:

1. Apply double-entry bookkeeping principles to business and tax-related transactions.
2. Prepare and interpret financial statements for tax purposes.
3. Reconcile accounting profit to taxable income.
4. Distinguish capital and revenue expenditure and apply appropriate tax treatment.
5. Interpret statutes and tax legislation using literal, golden, mischief, purposive, intrinsic, and extrinsic approaches.
6. Apply statutory interpretation to tax law and compliance matters.
7. Explain the principles, objectives, and structure of Zimbabwe's tax system.
8. Analyse the role of taxation in public finance, economic development, and tax administration.

9. Apply legal, accounting, and tax principles in practical tax scenarios.
10. Use spreadsheets and accounting tools to support tax analysis and reporting.

1.5 Knowledge and Competence Areas

Area	Details
Accounting Knowledge	Double-entry principles, ledgers, trial balance, adjustments, financial statements
Taxation Application	Accounting-to-tax reconciliation, disallowed expenses, timing differences, tax computations
Legal Interpretation	Literal, golden, mischief, purposive rules; intrinsic and extrinsic aids; constitutional interpretation
Tax System Framework	Principles of taxation, direct and indirect taxes, institutions, legal basis of taxation, policy framework
Professional Judgment	Application of accounting, legal, and tax principles to real-life tax matters
Ethics and Professionalism	Accuracy, diligence, transparency, fairness, and responsible interpretation of financial and legal information
Digital Competence	Use of spreadsheets, accounting tools, and digital systems in tax work

1.6 Topic Breakdown

Topic	Topic
1	Introduction to Accounting in a Tax Context
2	Double Entry Principles and Ledger Maintenance
3	Trial Balance Preparation and Correction of Errors
4	Adjustments: Depreciation, Accruals, and Prepayments
5	Income Statement Preparation
6	Statement of Financial Position Preparation
7	Capital vs Revenue Expenditure and Tax Implications
8	Reconciliation of Accounting Profit with Taxable Income
9	Introduction to Statutory Interpretation and Legislative Framework
10	Sources of Law and Hierarchy of Norms
11	Literal, Golden, Mischief and Purposive Rules
12	Intrinsic and Extrinsic Aids to Interpretation
13	Constitutional Interpretation and Human Rights
14	Case Law Analysis on Statutory Interpretation in Zimbabwe
15	Introduction to Taxation and Fiscal Policy
16	Principles of Equity, Efficiency and Simplicity in Tax Systems
17	Classification of Taxes: Direct vs Indirect
18	Revenue Authorities and Tax Policy Institutions in Zimbabwe
19	Structure of Zimbabwe's Tax System and Role of ZIMRA

20	Income Tax Act, Capital Gains Tax Act, Finance Act and VAT Act
21	Legal Framework of Taxation and Constitutional Basis
22	Tax Harmonisation, Regional Integration and International Best Practices
23	Ethical Challenges in Tax Policy and Administration
24	Income Tax, Capital Gains Tax and Value Added Tax Computations
25	Interpretation of Financial Statements for Tax Purposes
26	Use of Spreadsheets and Accounting Software for Tax Tasks
27	Regulatory Updates, Emerging Technologies and Global Trends

1.7 Assessment Criteria

Assessment Type Weight

Final Examination 100%

1.8 Recommended Reading and Resources

- Accountancy for Tax Practitioners – CTA Academy Publications
- Taxation Framework – ICTAZ
- Franklin, M., Graybeal, P., & Cooper, D. Principles of Accounting
- Horngren, C. T., Sundem, G. L., & Elliott, J. A. Introduction to Financial Accounting
- Zimbabwe Constitution (2013)
- Income Tax Act, Capital Gains Tax Act, Value Added Tax Act, Finance Act
- Zimbabwe National Budget and Fiscal Policy Documents
- Selected Zimbabwean case law on statutory interpretation
- OECD tax policy and administrative guidance
- Accounting software manuals and spreadsheet tools

1.9 Practical Competencies Developed

Learners will develop:

- practical competence in preparing and interpreting accounting records for tax purposes;
- ability to reconcile accounting records to taxable income;
- legal interpretation skills applicable to tax legislation;
- analytical understanding of Zimbabwe’s tax structure and public finance system;
- practical tax computation and reporting capability;
- stronger judgment in applying accounting, legal, and tax principles to compliance and advisory work.

2 Integrated Tax Governance, Compliance Administration and Risk Management

2.1 Course Description

This module provides an integrated professional framework for managing tax functions, compliance administration, ethical responsibilities, governance systems, and tax risk within business and advisory environments. It combines the core content previously covered under Management of Taxation & Ethics, Tax Secretaryship, and Tax Risk Management into one cohesive module. The course equips learners with the ability to manage tax processes responsibly, maintain compliance records and statutory filings, communicate with authorities and stakeholders, design internal controls, and identify, assess, and mitigate tax risks in a structured and ethical manner.

2.2 Course Learning Objectives

This course aims to equip learners with the ability to:

1. Understand and manage the governance structures, systems and responsibilities necessary for effective tax compliance and tax-function oversight.
2. Apply professional ethics, integrity principles and public-interest considerations to tax practice, including the management of conflicts of interest and unethical conduct.
3. Develop competence in tax compliance administration through proper maintenance of tax registers, statutory records, filing systems, minutes, resolutions and related documentation.
4. Strengthen learners' capacity to communicate effectively with tax authorities, boards, management and other stakeholders in compliance and governance matters.
5. Identify, assess, monitor and mitigate tax risks using structured risk-management principles, internal controls and reporting mechanisms.
6. Integrate governance, compliance, ethics and risk management into practical decision-making in both organisational and advisory tax environments.

2.3 Course Curriculum Assessment, Prior Learning and Work Experience Mapping Table

Area	Description
Course / Module	Integrated Tax Governance, Compliance Administration and Risk Management
Course Level	Professional
No. of Contact Hours	108 Hours

Course Credits	9 Credits
ZNQF Level	Level 9
Tutor-Led Hours	126 Hours
Private Study Hours	72 Hours
Assignment Hours	18 Hours
Examination Hours	4 Hours
Prior Learning Hours	35 Hours
Related Work Experience	35 Hours
Total Notional Hours	398 Hours
Assessment Mode	Final Written Examination
Assessment Weighting	100% Final Examination
Examination Approach	Scenario-based, practical, competency-oriented
IES Alignment	IES 2 – Technical Competence; IES 3 – Professional Skills; IES 4 – Professional Values, Ethics and Attitudes; IES 6 – Assessment of Professional Competence
PAAB Expectation Addressed	Tax governance, ethics, compliance administration, internal control awareness, documentation discipline, stakeholder communication, risk identification and mitigation, and practical management of tax functions

2.4 Course Learning Outcomes

By the end of this module, learners will be able to:

1. Manage tax functions and compliance processes in an organisational setting.
2. Apply ethical principles and professional codes to tax practice.
3. Identify conflicts of interest, fraud risks, and unethical tax practices.
4. Maintain tax compliance registers, statutory records, and tax-related documentation.
5. Prepare minutes, resolutions, and reports relevant to tax governance and compliance.
6. Communicate effectively with tax authorities and other stakeholders.
7. Coordinate timely filing of statutory returns and declarations.
8. Design and evaluate internal controls and tax governance structures.
9. Identify, assess, monitor, and mitigate strategic, operational, and compliance-related tax risks.
10. Integrate tax risk management into decision-making and governance oversight.

2.5 Knowledge and Competence Areas

Area	Details
Governance and Management	Tax governance structures, compliance frameworks, control environments

Ethics and Integrity	IESBA Code, public interest, conflicts of interest, ethical communication, whistleblowing
Tax Administration	Tax registers, filing requirements, document control, reporting systems
Communication and Stakeholder Engagement	Correspondence, board reporting, regulatory communication, advisory reporting
Risk Management	Tax exposure identification, internal controls, audits, reputational risk, monitoring and reporting
Professional Values	Leadership, objectivity, accountability, confidentiality, transparency
Digital Compliance	Use of digital tools for monitoring, filing, documentation, and compliance reporting

2.6 Topic Breakdown

Topic	Topic
1	Overview of Tax Function Management and Responsibilities
2	Tax Governance Structures and Oversight
3	Internal Controls and Tax Risk Management Frameworks
4	Ethics in Tax Practice and the IESBA Code of Ethics
5	Identifying and Managing Conflicts of Interest
6	Tax Avoidance, Evasion and the Ethics of Tax Planning
7	Whistleblower Protection and Ethical Reporting
8	Stakeholder Communication and Public Accountability
9	Building a Culture of Ethics and Professionalism in Tax Offices
10	Introduction to Tax Secretaryship: Roles and Legal Background
11	Record-Keeping and Document Control in Tax Practice
12	Statutory Returns: Formats and Filing Requirements
13	Preparation and Management of Tax Registers
14	Minute Writing for Tax Meetings and Board Resolutions
15	Corporate Governance in Tax Compliance
16	Liaising with Tax Authorities and Responding to Queries
17	Drafting Tax Letters, Resolutions and Reports
18	Tax Filing Calendar and Deadline Management
19	Penalties for Non-Compliance and Preventive Secretaryship Practices
20	Use of Digital Tools for Compliance Monitoring and Reporting
21	Introduction to Tax Risk Management Principles
22	Tax Risk Landscape in Zimbabwe and Internationally
23	Risk Identification Tools and Techniques
24	Internal Controls for Tax Compliance
25	Monitoring and Measuring Tax Risk
26	Managing Reputational Risks in Tax

Topic	Topic
27	Technology and Data in Tax Risk Management
28	Communication of Tax Risks to Stakeholders
29	Integration of Tax Risk into Strategic Planning
30	Case Studies in Governance Failures, Compliance Breakdowns and Tax Risk Events
31	Integrated Governance, Compliance and Risk Management Simulation

2.7 Assessment Criteria

Assessment Type	**Weight**
Final Examination	100%

2.8 Recommended Reading and Resources

- IESBA Code of Ethics for Professional Accountants
- Management of Taxation & Ethics – CTA Academy Publications
- Tax Secretaryship – CTA Academy Publication
- Tax Risk Management – CTA Academy Publication
- Companies and Other Business Entities Act [Zimbabwe]
- ZIMRA e-Services, practice circulars and tax return guides
- OECD guidance on tax governance and tax risk management
- ISO 31000 Risk Management Guidelines
- Practical forms, board resolutions, filing templates, compliance calendars and tax risk toolkits

2.9 Practical Competencies Developed

Learners will develop:

- competence in managing tax governance and compliance functions;
- ethical decision-making under pressure;
- ability to prepare and maintain tax registers, filings, and governance records;
- effective communication with authorities and stakeholders;
- practical skills in identifying and mitigating tax risk;
- application of internal controls and governance oversight in tax matters;
- integrated compliance administration and digital monitoring capability.

3 Integrated Tax Dispute Resolution and Professional Practice

3.1 Course Description

This module provides in-depth professional training in tax dispute resolution, negotiation, mediation, arbitration, objections, appeals, and professional practice in dealing with tax authorities and taxpayer controversies. It also serves as the integrative professional practice module for the revised three-module curriculum by requiring learners to apply accounting, legal interpretation, taxation, governance, compliance, and risk management knowledge in resolving tax disputes and managing professional interactions. The module develops procedural competence, communication skills, ethical judgment, and strategic thinking in tax controversy settings.

3.2 Course Learning Objectives

This course aims to equip learners with the ability to:

1. Understand the legal and procedural framework governing tax objections, appeals, mediation, arbitration and alternative dispute resolution in Zimbabwe.
2. Develop competence in preparing and managing tax dispute strategies, including evidence gathering, case evaluation and procedural planning.
3. Strengthen professional communication and advocacy skills required in negotiation, correspondence, taxpayer representation and dispute-handling engagements.
4. Enable learners to integrate accounting, taxation, governance, compliance and legal-interpretation knowledge in resolving tax controversy matters.
5. Promote ethical judgment, fairness, confidentiality and objectivity throughout the tax dispute resolution process.
6. Build professional readiness for end-to-end management of taxpayer disputes and related professional practice situations.

3.3 Course Curriculum Assessment, Prior Learning and Work Experience Mapping Table

Area	Description
Course / Module	Integrated Tax Dispute Resolution and Professional Practice
Course Level	Professional
No. of Contact Hours	72 Hours
Course Credits	6 Credits
ZNQF Level	Level 9

Tutor-Led Hours	84 Hours
Private Study Hours	48 Hours
Assignment Hours	12 Hours
Examination Hours	4 Hours
Prior Learning Hours	35 Hours
Related Work Experience	35 Hours
Total Notional Hours	290 Hours
Assessment Mode	Final Written Examination
Assessment Weighting	100% Final Examination
Examination Approach	Scenario-based, practical, competency-oriented
IES Alignment	IES 2 – Technical Competence; IES 3 – Professional Skills; IES 4 – Professional Values, Ethics and Attitudes; IES 6 – Assessment of Professional Competence
PAAB Expectation Addressed	Objections, appeals, ADR, evidence handling, negotiation, professional communication, integrated application of prior modules, and practical readiness for tax controversy management

3.4 Course Learning Outcomes

By the end of this module, learners will be able to:

1. Understand the legal and procedural framework for tax disputes in Zimbabwe.
2. Use objection, appeal, mediation, arbitration, and ADR processes appropriately.
3. Prepare dispute resolution strategies tailored to practical tax cases.
4. Gather, organise, and present evidence in support of tax positions.
5. Manage relationships between taxpayers, tax authorities, and stakeholders during disputes.
6. Communicate professionally in negotiation, correspondence, and advocacy settings.
7. Apply ethical standards throughout the dispute resolution process.
8. Integrate accounting, taxation, governance, compliance, and legal interpretation knowledge into professional tax practice.
9. Evaluate the strengths and weaknesses of tax positions and recommend defensible courses of action.
10. Demonstrate professional readiness in end-to-end tax controversy and professional practice scenarios.

3.5 Knowledge and Competence Areas

Area	Details
Legal Framework	Tax dispute laws, administrative procedures, tribunal rules, objection and appeal processes

ADR Skills	Mediation, arbitration, conciliation, settlement techniques
Communication	Negotiation, stakeholder management, professional correspondence, advocacy writing
Evidence and Documentation	Gathering, analysing and presenting evidence in disputes
Ethics	Fairness, transparency, confidentiality, objectivity, professional conduct
Professional Practice	Integration of accounting, tax, governance, compliance, and risk issues into dispute strategy
Strategic Judgment	Case evaluation, procedural planning, and decision-making in controversy settings

3.6 Topic Breakdown

Topic	Topic
1	Nature and Causes of Tax Disputes
2	Dispute Resolution Framework in Zimbabwe
3	Role of ZIMRA and the Tax Tribunal
4	Objection and Appeal Procedures
5	Mediation in Tax Disputes
6	Arbitration and Other ADR Mechanisms
7	Negotiation Skills for Tax Practitioners
8	Evidence Gathering and Presentation in Disputes
9	Ethical Considerations in Tax Dispute Resolution
10	Managing Stakeholder Expectations
11	International Perspectives on Tax Dispute Resolution
12	Professional Practice Standards in Tax Controversy Work
13	Integrating Accounting Evidence into Tax Disputes
14	Interpreting Tax Statutes in Disputed Matters
15	Governance, Compliance and Risk Issues in Tax Controversies
16	Drafting Objection Letters, Appeal Grounds and Professional Memoranda
17	Strategy Development for End-to-End Tax Dispute Management
18	Integrated Professional Practice Simulation and Case Review

3.7 Assessment Criteria

Assessment Type	Weight
Final Examination	100%

3.8 Recommended Reading and Resources

- ZIMRA Dispute Resolution Guidelines
- Tax Dispute Resolution – CTA Academy Publication

- OECD materials on tax dispute resolution mechanisms
- UN Handbook on ADR in Tax Matters
- Selected objection, appeal and tribunal templates
- Relevant Zimbabwean tax case law
- Professional correspondence and dispute documentation templates

3.9 Practical Competencies Developed

Learners will develop:

- negotiation and mediation skills in tax contexts;
- application of procedural rules to resolve tax disputes;
- evidence preparation and presentation capability;
- professional communication with taxpayers, regulators, and tribunals;
- integration of prior technical knowledge into live dispute settings;
- sound ethical conduct and judgment in controversy management;
- end-to-end professional practice readiness in tax disputes.

4 Applied Zimbabwe Domestic Taxation, Anti-Avoidance and Estate Tax Practice

4.1 Course Description

This module provides applied professional coverage of Zimbabwe domestic taxation for candidates whose prior training and work exposure are primarily rooted in customs clearing practice. It is designed to strengthen competence in the major domestic tax heads and related compliance areas that fall outside the normal operational scope of customs clearing work, with particular emphasis on income tax, value added tax, capital gains tax, estate duty, selected succession issues affecting tax administration, tax avoidance, income splitting, transfer pricing, objections, appeals, recordkeeping, and tax enforcement.

The module moves beyond introductory tax-system knowledge and focuses on the practical application of the operative provisions of the relevant Zimbabwe revenue laws. It is intended to ensure that candidates can identify domestic tax liabilities, interpret the relevant sections of the governing Acts, prepare or review tax computations and returns, recognise non-deductible and exempt items, assess tax risks arising from transactions and estate events, and advise on lawful compliance while identifying avoidance arrangements and other abusive practices. It therefore addresses the domestic-taxation competence concern in a direct and practice-oriented manner while remaining aligned to the professional conversion purpose of the programme.

4.2 Course Learning Objectives

This course aims to equip learners with the ability to:

1. Develop practical competence in the application of Zimbabwe’s domestic tax laws, with particular emphasis on income tax, VAT, capital gains tax and estate duty.
2. Strengthen learners’ ability to interpret and apply operative statutory provisions to real taxpayer transactions, compliance matters and advisory scenarios.
3. Build competence in preparing and reviewing tax computations, returns, assessments, objections and other compliance responses across the main domestic tax heads.
4. Enable learners to distinguish between allowable and prohibited deductions, taxable and exempt items, and lawful tax planning versus abusive avoidance arrangements.
5. Develop understanding of estate duty, succession-related issues and their interaction with tax administration and post-death compliance obligations.
6. Promote sound professional judgment, anti-avoidance awareness and ethical decision-making in domestic tax practice.

4.3 Course Curriculum Assessment, Prior Learning and Work Experience Mapping Table

Area	Description
Course / Module	Applied Zimbabwe Domestic Taxation, Anti-Avoidance and Estate Tax Practice
Course Level	Advanced / Professional
No. of Contact Hours	54 Hours
Course Credits	4 Credits
ZNQF Level	Level 9
Tutor-Led Hours	60 Hours
Private Study Hours	36 Hours
Assignment Hours	10 Hours
Examination Hours	4 Hours
Prior Learning Hours	35 Hours
Related Work Experience	35 Hours
Total Notional Hours	234 Hours
Assessment Mode	Final Written Examination
Assessment Weighting	100% Final Examination
Examination Approach	Scenario-based, practical, competency-oriented
IES Alignment	IES 2 – Technical Competence; IES 3 – Professional Skills; IES 4 – Professional Values, Ethics and Attitudes; IES 6 – Assessment of Professional Competence
PAAB Expectation Addressed	Explicit domestic-taxation competence in Zimbabwe law; application of operative statutory provisions; tax compliance, advisory, anti-avoidance and estate-tax capability; and practical assessment of professional competence

4.4 Course Learning Outcomes

By the end of this module, learners will be able to:

1. Apply the charging, source, exemption, deduction, withholding, return and appeal provisions of Zimbabwe domestic tax legislation to practical taxpayer scenarios.
2. Determine income-tax consequences of business income, employment income, investment income and selected cross-border domestic tax issues using the relevant provisions of the Income Tax Act.
3. Distinguish allowable deductions from prohibited deductions and identify anti-avoidance risks in tax planning and reporting.
4. Apply VAT principles relating to taxable supplies, time of supply, value of supply, zero-rating, exempt supplies, imported services, input tax, adjustments, tax invoices, registration and returns.

5. Compute and analyse capital gains tax consequences, including charging provisions, exemptions, deductions, withholding obligations, returns and payment timelines.
6. Apply estate-duty principles to deceased estates, including what constitutes an estate, valuation, dutiable amount, liability, deductions and administrative obligations.
7. Recognise the succession and inheritance issues that affect estate administration and downstream tax consequences in deceased estates.
8. Identify tax avoidance, income splitting, non-arm's-length transactions and transfer-pricing risk and explain the relevant statutory countermeasures.
9. Prepare or review taxpayer responses involving assessments, objections, appeals, payment obligations, recordkeeping and compliance failures.
10. Demonstrate sound professional judgment, ethical awareness and public-interest orientation in advising on Zimbabwe domestic taxation.

4.5 Knowledge and Competence Areas

Area	Details
Income Tax	Charge to tax, taxable income, source rules, exemptions, deductions, prohibited deductions, withholding taxes, self-assessment, records, objections and appeals, payment obligations
Value Added Tax	Charging provisions, time and value of supply, zero-rating, exempt supplies, import VAT, imported services, input tax, adjustments, registration, returns, compliance and evasion controls
Capital Gains Tax	Chargeability, computation, exemptions, deductions, withholding tax, returns, payment, objections, appeals and anti-avoidance
Estate Duty and Succession	Levy of estate duty, what constitutes an estate, dutiable amount, valuation, executor obligations, recovery, objections, appeals, and intestate succession implications affecting estate administration
Anti-Avoidance and Transfer Pricing	General anti-avoidance, income splitting, controlled transactions, arm's length principle, transfer pricing documentation and penalties
Tax Administration	Returns, recordkeeping, assessments, objections, appeals, interest, penalties, recovery and digital compliance obligations
Professional Practice	Interpretation of legislative provisions, drafting compliance responses, tax computations, advisory judgment, ethical conduct and defensible tax positions

4.6 Topic Breakdown

Topic	Topic Breakdown
1	**Introduction to Zimbabwe Domestic Taxation in Professional Practice**: domestic taxation as a competence area; relationship between customs-related work and broader domestic tax obligations; practical limits of customs-only exposure in relation to income tax, VAT, CGT and estate-related taxes.

2	**Income Tax: Charging, Source and Taxable Income Framework**: Income Tax Act sections **6–16**, including levy of income tax, calculation, interpretation of income-tax terms, deemed accrual rules, assets in deceased and insolvent estates, source rules, exemptions, deductions and non-deductible items.
3	**Income Tax: Special Domestic Charging Provisions and Tax Heads**: selected provisions on hire-purchase and credit sales (**sections 17–18**), fair market value/non-arm's-length pricing issues (**section 23**), dividends and withholding structures (**sections 25–34**), presumptive tax and other domestic taxes and levies in Part IV.
4	**Income Tax Compliance and Administration**: self-assessment (**section 37A**), duty to keep records (**section 37B**), returns and further information, estimated and additional assessments, representative taxpayers, objections and appeals (**sections 62–69**), payment and recovery, tax clearance requirements (**section 80A**), and use of information technology in tax administration.
5	**PAYE and Employment Tax Administration**: employer registration and withholding obligations under the **Thirteenth Schedule**, including registration of employers, appointment of resident representatives for non-resident employers, and employers' duty to withhold tax from remuneration.
6	**Income Tax Exemptions, Deductions and Domestic Practical Issues**: operation of **section 14**, **section 15**, **section 16**, selected exemption issues under the Third Schedule, and practical distinctions between deductible, exempt and taxable amounts.
7	**Tax Avoidance, Income Splitting and Transfer Pricing**: general anti-avoidance under **section 98**, income splitting under **section 98A**, controlled transactions and arm's length principle under **section 98B**, and the transfer-pricing framework reflected in the **Thirty-Fifth Schedule**.
8	**VAT: Charging Provisions and Taxable Supplies**: VAT Act **sections 6–13**, including VAT on supplies by registered operators, importation of goods, imported services, auction sales, time of supply, value of supply, zero-rating, exempt supplies, collection of tax on importation and imported services.
9	**VAT Input Tax, Adjustments, Invoices and Notes**: VAT Act **sections 14–22**, including accounting basis, calculation of tax payable, permissible deductions for input tax, adjustments, going-concern adjustments, pre-incorporation acquisitions, tax invoices, credit notes, debit notes and irrecoverable debts.
10	**VAT Registration, Returns, Objections and Compliance**: VAT Act **sections 23–45A**, including registration, cancellation, tax periods, returns and payments, assessments, objections, appeals, payment pending appeal, penalties, interest, recovery and refunds.
11	**VAT Compliance, Technology and Anti-Evasion / Undue Benefit Schemes**: VAT Act **sections 57–68K** on records, information powers, searches, offences, evasion, reporting of unprofessional conduct, and information-technology provisions; **section 77** on schemes for obtaining undue tax benefits.
12	**Capital Gains Tax: Charge, Computation and Exemptions**: Capital Gains Tax Act **sections 6–12**, including charging provisions, calculation, interpretation of capital-

	gains terms, deemed accrual, exemptions, deductions allowed and cases where deductions are disallowed.
13	**Capital Gains Tax: Special Rules, Withholding and Transactions**: Capital Gains Tax Act **sections 13–22L**, including damage or destruction, fair market value, intra-group and spousal transfers, transfer of business property to a company, immovable-property sales under suspensive conditions, credit sales, reductions in cost, principal private residences, substitution of business property, withholding tax, returns by depositaries and payees, and payment before transfer of specified assets.
14	**Capital Gains Tax Compliance, Appeals and Anti-Avoidance**: Capital Gains Tax Act **sections 23–31**, including returns and assessments, representative taxpayers, objections and appeals, payment and recovery, relief from double taxation, tax avoidance and third-party returns.
15	**Estate Duty: Charge, Estate Composition, Valuation and Dutiable Amount**: Estate Duty Act **sections 3–6**, including levy of estate duty, what constitutes an estate, dutiable amount and valuation of property in the estate.
16	**Estate Duty Administration, Liability, Recovery and Interaction with CGT**: Estate Duty Act **sections 7–19**, including returns, determination of dutiable amount, assessment by the Master, liability for duty, duty payable by the executor, recovery rights, deduction of foreign duties, and deduction of capital gains tax.
17	**Succession and Estate Administration Issues Relevant to Tax Practice**: Deceased Estates Succession Act **sections 3, 3A, 5 and 6**, dealing with entitlement of a surviving spouse on intestacy, inheritance of the matrimonial home and household effects, alternative division or sale of property devolving in undivided shares, and the specified amount. This topic is included to help learners understand estate administration outcomes that may affect estate duty, CGT treatment and post-death tax compliance.
18	**Integrated Domestic Tax Practice Workshop**: multi-tax scenarios requiring candidates to identify the applicable tax head, relevant statutory provisions, computation issues, anti-avoidance risks, compliance steps, objection rights and ethical considerations across income tax, VAT, CGT and estate-related matters. This integrative topic is necessary because the CCAPP examination policy already requires scenario-based, practical and competency-oriented assessment.

4.7 Assessment Criteria

Assessment Type	Weight
Final Written Examination	100%

The examination for this module shall be **4 hours** and shall be set as a **scenario-based, practical and competency-oriented paper** in line with the existing CCAPP examination philosophy. It shall combine computation-based questions, legislative application questions, advisory questions, and case-based professional responses covering income tax, VAT, CGT, estate duty, succession-related tax implications, tax avoidance and transfer pricing.

4.8 Recommended Reading and Resources

- **Income Tax Act [Chapter 23:06]** – especially sections **6–16, 17–18, 23–25, 37A–37B, 62–69, 80A, 98, 98A and 98B**, and the **Thirteenth** and **Thirty-Fifth Schedules**.
- **Value Added Tax Act [Chapter 23:12]** – especially sections **6–22, 23–45A, 57–68K and 77**.
- **Capital Gains Tax Act [Chapter 23:01]** – especially sections **6–12, 13–22L, 23–31**.
- **Estate Duty Act [Chapter 23:03]** – especially sections **3–19 and 28–31**.
- **Deceased Estates Succession Act [Chapter 6:02]** – especially sections **3, 3A, 5 and 6**.
- ZIMRA public rulings, return forms, objection templates and e-services guidance.
- Transfer Pricing Practice Notes and related administrative guidance.

4.9 Practical Competencies Developed

On successful completion of this module, learners will be able to:

1. Prepare and review domestic tax computations across income tax, VAT, CGT and estate duty.
2. Identify the correct Zimbabwean tax head and statutory basis applicable to a transaction or event.
3. Distinguish deductible, exempt, taxable and non-deductible amounts using the operative provisions of the law.
4. Recognise and evaluate tax avoidance, income splitting and transfer-pricing risks.
5. Handle registration, return, recordkeeping and assessment issues in domestic tax practice.
6. Advise on objections, appeals, payment obligations and recovery risks.
7. Understand succession-driven estate outcomes that affect tax administration.
8. Produce practical, defensible and ethically sound responses in domestic taxation matters.

5 Integrated Tax Practice, Compliance, Technology and Advocacy Capstone

5.1 Course Description

This course is an advanced capstone module designed to consolidate and extend the competence of candidates completing the Customs Clearing Agents Professionalisation Programme. It is intended to provide an integrated professional bridge between the accelerated conversion route and the broader competence profile expected under the Institute's mainstream tax education pathway. The course brings together direct taxation, indirect taxation, capital taxes, tax compliance, tax planning, tax audit response, revenue law application, tax technology, tax advocacy, and sustainability-related tax practice within one professionally assessed module.

The module is designed to ensure that candidates do not merely understand isolated tax rules, but are able to apply them in realistic, multi-issue, high-pressure professional situations. It requires the candidate to analyse facts, identify relevant tax heads, interpret legislation, assess compliance risks, prepare advisory responses, manage audit and dispute matters, and communicate recommendations clearly and ethically. The course therefore functions as an integrated competence equalisation module aimed at strengthening breadth, professional judgment, digital capability, and applied practice readiness in line with PAAB expectations and the IFAC International Education Standards.

5.2 Course Learning Objectives

This course aims to equip learners with the ability to:

1. Consolidate and integrate knowledge from the preceding modules into advanced, multi-issue professional tax practice scenarios.
2. Strengthen learners' competence in applying direct tax, indirect tax, capital taxes, compliance administration and revenue law to complex advisory and compliance matters.
3. Develop the ability to prepare professional tax outputs such as computations, reconciliations, advisory memoranda, audit responses, objection grounds and compliance action plans.
4. Build proficiency in the use of spreadsheets, e-services, digital records and technology-enabled tools in tax practice, while recognising related control and reliability risks.
5. Enhance professional advocacy, communication, judgment and dispute-management skills in high-pressure tax compliance, audit and controversy settings.
6. Promote ethical, transparent and public-interest oriented tax practice at a level comparable to the broader mainstream professional tax qualification pathway.

5.3 Course Curriculum Assessment, Prior Learning and Work Experience Mapping Table

Area	Description
Course / Module	Integrated Tax Practice, Compliance, Technology and Advocacy Capstone
Course Level	Professional / Capstone
No. of Contact Hours	60 Hours
Course Credits	5 Credits
ZNQF Level	Level 9
Tutor-Led Hours	72 Hours
Private Study Hours	48 Hours
Assignment Hours	16 Hours
Examination Hours	4 Hours
Prior Learning Hours	35 Hours
Related Work Experience	35 Hours
Total Notional Hours	270 Hours
Assessment Mode	Integrated Final Written Examination and Mandatory Applied Practice Activities
Assessment Weighting	Final Written Examination – 100% for the examinable paper; completion of mandatory applied practice activities required for examination eligibility
Examination Approach	Scenario-based, practical, competence-oriented, multi-question professional paper
IES Alignment	IES 2 – Technical Competence; IES 3 – Professional Skills; IES 4 – Professional Values, Ethics and Attitudes; IES 5 – Practical Experience; IES 6 – Assessment of Professional Competence
PAAB Expectation Addressed	Competence equivalence, breadth of technical coverage, legal and regulatory application, professional judgment, digital competence, tax compliance capability, audit and dispute readiness, and high-threshold assessment of integrated professional competence

5.4 Course Learning Outcomes

By the end of this course, learners will be able to:

1. Apply direct and indirect tax principles to complex, multi-issue taxpayer scenarios.
2. Integrate personal tax, corporate tax, VAT, CGT, customs-related tax implications, and compliance requirements in professional advice.
3. Interpret and apply revenue legislation, regulations, case law, and administrative guidance to practical tax problems.

4. Prepare and evaluate tax computations, reconciliations, compliance schedules, and advisory memoranda.
5. Distinguish legitimate tax planning from aggressive, unethical, or unlawful tax conduct.
6. Assess tax risks arising from transactions, systems, documentation, technology use, and reporting behaviour.
7. Prepare structured responses to tax audits, compliance reviews, additional assessments, and information requests.
8. Formulate appropriate objection, appeal, ADR, and dispute-management strategies in tax controversies.
9. Use digital tools, spreadsheets, e-services, and data-based techniques in a controlled and professionally reliable manner.
10. Communicate tax positions clearly, ethically, and persuasively to clients, tax authorities, boards, and other stakeholders.
11. Evaluate sustainability, transparency, public-interest, and governance implications of tax decisions.
12. Demonstrate integrated professional competence at a level comparable to the broader mainstream tax qualification pathway.

5.5 Knowledge and Competence Areas

Area	Details
Direct Taxation	Personal taxation, corporate taxation, employment tax, withholding taxes, deductions, exemptions, capital allowances, and tax computations
Indirect Taxation	VAT, excise interface, customs-linked tax implications, transaction taxes, and supply-chain tax consequences
Capital Taxes	Capital gains tax, disposals, exemptions, reliefs, valuations, and compliance obligations
Revenue Law and Legal Application	Statutory interpretation, revenue law principles, legal framework, case law use, administrative powers, taxpayer rights, and legal drafting awareness
Tax Compliance and Administration	Registration, filing, payment processes, documentation standards, reconciliations, remedial action, and record retention
Tax Planning and Advisory Practice	Tax structuring, commercial substance, anti-avoidance principles, ethical planning, and transaction review
Tax Audit and Review Readiness	Audit triggers, audit file preparation, evidence gathering, control weaknesses, review responses, and exposure analysis
Tax Technology and Digital Practice	Spreadsheet controls, e-filing systems, digital records, tax automation, basic analytics, system reliability, and data integrity
Tax Advocacy and Dispute Handling	Objections, appeals, ADR, tribunal preparation, evidence presentation, negotiation, and written representations

Sustainability, Governance and Public Interest	Responsible tax conduct, tax transparency, governance oversight, stakeholder confidence, and public-interest considerations
Professional Skills	Analysis, judgment, communication, documentation, organization, negotiation, problem solving, and professional skepticism
Professional Values, Ethics and Attitudes	Integrity, objectivity, confidentiality, due care, accountability, fairness, and ethical decision-making in tax practice

5.6 Topic Breakdown

Topic	Topic Title
1	Integrated Overview of Professional Tax Practice in Zimbabwe
2	Personal Tax Practice: Employment Income, Business Income, Investment Income and Reliefs
3	Corporate Tax Practice: Taxable Income, Deductions, Capital Allowances and Common Corporate Adjustments
4	Capital Gains Tax Practice: Chargeability, Computation, Exemptions and Practical Compliance
5	Value Added Tax Practice: Registration, Time of Supply, Input Tax, Output Tax and VAT Adjustments
6	Customs and Excise Interface: Border Transactions, Duty Implications and Interactions with Domestic Tax Obligations
7	Direct Taxation in Practice: Risk Areas, Documentation and Advisory Issues
8	Indirect Taxation in Practice: VAT, Excise and Transaction-Based Tax Risks
9	Revenue Law in Tax Practice: Legal Sources, Administrative Powers and Taxpayer Rights
10	Law for Tax Practitioners: Drafting, Legal Risk, Interpretation and Defensible Tax Positions
11	Tax Planning and Professional Judgment: Substance, Ethics and Anti-Avoidance
12	Tax Audit and Review Response: Audit Triggers, Working Papers, Evidence and Response Strategy
13	Tax Compliance Management: Registration, Filing, Payment, Reconciliations and Error Correction
14	Tax Technology and Automation: E-Services, Spreadsheet Controls, Data Integrity and Automation Risks
15	Tax Data Interpretation and Qualitative Information Techniques in Professional Decision-Making
16	Tax Advocacy and Litigation Support: Objections, Appeals, ADR and Tribunal Preparation
17	Sustainable Tax Practices: Transparency, Responsible Tax Conduct and Governance
18	Behavioural Taxation: Taxpayer Behaviour, Compliance Psychology and Regulatory Response

19	Integrated Multi-Tax Case Workshop
20	Capstone Revision and Professional Competence Integration

5.7 Assessment Criteria

Assessment Type	Weight
Final Integrated Written Examination	100%

The final assessment for this course shall be a **4-hour integrated professional examination paper**. The paper shall be case-driven, practical, and competence-oriented, and shall assess technical knowledge through application rather than rote recall. The paper shall combine multiple forms of examination questions in order to test the breadth and integration of competence required for professional tax practice. The assessment design shall be consistent with the existing CCAPP examination philosophy, which emphasizes practical application in real-life tax compliance, advisory, governance, and dispute contexts.

5.8 Examination Structure

The 4-hour paper shall consist of a combination of the following:

5.8.1 Section A: Applied Technical Questions

Short-to-medium practical questions requiring tax computations, reconciliations, legal analysis, compliance identification, and short written advisory responses.

5.8.2 Section B: Integrated Scenario Questions

Compulsory case-based questions requiring candidates to resolve multi-issue taxpayer scenarios involving two or more tax heads, legal interpretation, compliance exposure, planning implications, and professional judgment.

5.8.3 Section C: Professional Practice and Advocacy Questions

Questions requiring candidates to prepare or evaluate practical professional outputs such as:

- advisory memoranda,
- tax risk notes,
- audit response plans,
- objection grounds,
- compliance action plans,
- ethics and governance commentaries,
- stakeholder communication responses.

5.9 Examination Standard

The paper shall be set to reflect:

- technical competence in tax analysis and computation,
- professional skills in judgment, communication, and problem solving,
- professional values, ethics and attitudes in tax decision-making,
- practical readiness for tax compliance, audit, and dispute contexts,
- valid and sufficient assessment evidence in line with IES 6.

5.10 Mandatory Applied Practice Activities

In addition to the examinable paper, every learner must satisfactorily complete the following mandatory applied practice activities as a condition for examination eligibility:

1. **Integrated Case Clinic**

   Completion of three supervised integrated tax case workshops covering direct tax, indirect tax, legal interpretation, compliance review, and dispute issues.

2. **Tax Technology and E-Filing Lab**

   Completion of a practical digital exercise involving spreadsheet-based reconciliations, return-preparation logic, and simulated e-filing workflow controls.

3. **Tax Audit File Simulation**

   Preparation of one mock tax audit file including working papers, supporting evidence schedules, risk notes, and response strategy.

4. **Advocacy and Dispute Simulation**

   Participation in one supervised objection, appeal, or ADR simulation involving evidence assessment, communication strategy, and procedural handling.

5. **Structured Workplace Application Record**

   Submission of a short-supervised record demonstrating application of course content to practical tax or customs-related compliance and advisory work.

6. **Integrated Ethics Reflection**

Completion of one written ethics reflection dealing with aggressive tax planning, public-interest considerations, transparency, and responsible professional conduct.

These activities are included to reinforce practical experience, integration of learning, and competence validation in a manner consistent with IES 5 and the broader IFAC competence framework.

5.11 Recommended Reading and Resources

- Income Tax Act [Chapter 23:06]
- Value Added Tax Act [Chapter 23:12]
- Capital Gains Tax Act [Chapter 23:01]
- Customs and Excise Act [Chapter 23:02]
- Finance Act [Zimbabwe]
- Public Accountants and Auditors Act [Chapter 27:12]
- Companies and Other Business Entities Act [Chapter 24:31]
- Relevant ZIMRA practice notes, public notices and e-services guidance
- Relevant case law on taxation, statutory interpretation, objections and appeals
- OECD materials on tax administration, dispute resolution, responsible tax conduct, and digital tax systems
- IFAC International Education Standards and related educational guidance materials
- Institute manuals and approved course materials on direct tax, indirect tax, tax compliance, tax audit, tax technology, and tax advocacy

5.12 Practical Competencies Developed

By the end of this course, learners will be able to demonstrate:

1. Integrated tax analysis across multiple tax heads and transaction types.
2. Competent preparation of professional tax computations, reconciliations, and compliance outputs.
3. Practical use of legislation, case law, and administrative guidance in real tax matters.
4. Sound judgment in distinguishing acceptable tax planning from unethical or unlawful conduct.
5. Preparation of audit-ready files, response schedules, and supporting documentation.
6. Practical ability to manage objections, appeals, ADR processes, and dispute communication.
7. Responsible use of tax technology, spreadsheets, and digital compliance systems.
8. Effective written and oral communication in tax advisory, compliance, governance, and controversy settings.
9. Public-interest oriented decision-making grounded in ethics, transparency, and accountability.

10. Capstone-level professional competence suitable for a regulated tax practice pathway.