



Institute of
Chartered Tax Accountants
of Zimbabwe

Post Graduate Diploma in International Taxation (PGDIT)



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of Zimbabwe

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Post-Graduate Diploma in International Taxation & Transfer Pricing (PGDIT)

A globally benchmarked, professionally aligned qualification designed to build advanced competence in cross-border taxation, transfer pricing, and international fiscal policy in alignment with OECD, UN, and IFAC IES frameworks.

Programme Overview

The Post-Graduate Diploma in International Taxation & Transfer Pricing (PGDIT) equips learners with deep technical, analytical, and ethical expertise in international taxation. The program explores double taxation treaties, transfer pricing mechanisms, BEPS frameworks, and digital economy taxation, aligned with OECD, UN Model Convention, and IFAC IES 2, 3, 4, and 8.

Programme Structure

- Duration: 12–18 Months
- Level: Postgraduate (ZNQF Level 9 / RQF Level 7 Equivalent)
- Credits: 60
- Mode: Coursework and Capstone Project

Stage 1 — Foundations of International Taxation

IT-101 — Principles of International Taxation

Explores fundamental concepts of international tax law, including residence, source, jurisdictional taxing rights, and cross-border tax principles under OECD and UN models.

IT-102 — Double Taxation Treaties & Model Conventions

Examines bilateral and multilateral tax treaties, their interpretation, and provisions of the OECD and UN Model Tax Conventions.

IT-103 — Transfer Pricing Fundamentals

Introduces OECD Transfer Pricing Guidelines, arm's length principle, comparability analysis, and key methods such as CUP, Resale, TNMM, and Profit Split.

IT-104 — International Tax Law & Policy Frameworks

Analyzes the interface between international law, domestic tax laws, and global tax policy frameworks, including BEPS and global minimum tax initiatives.

IT-105 — Ethics, Tax Governance & Professional Conduct

Covers IFAC IES 4 ethical standards, responsible tax planning, corporate tax governance, and integrity in fiscal decision-making.

Stage 2 — Advanced Transfer Pricing & International Tax Practice

IT-201 — Advanced Transfer Pricing & Value Chain Analysis

Applies OECD BEPS guidance to complex transfer pricing arrangements including intangibles, intra-group services, cost-sharing agreements, and business restructuring.

IT-202 — Taxation of the Digital Economy & Global Minimum Tax

Examines OECD Pillars 1 and 2, digital services taxes, nexus and profit allocation challenges, and evolving digital economy frameworks.

IT-203 — Cross-Border Tax Planning & Compliance

Evaluates ethical international tax planning, anti-abuse measures, hybrid mismatches, and treaty shopping prevention in compliance with OECD BEPS and ATAF guidelines.

IT-204 — Tax Dispute Resolution & Mutual Agreement Procedures

Covers MAP, arbitration, and advance pricing agreements (APA), along with mechanisms for resolving cross-border tax disputes efficiently and ethically.

IT-205 — Capstone Project in International Tax & Transfer Pricing

A supervised applied project addressing a complex cross-border tax or transfer pricing challenge, culminating in a report and oral defense.

Alignment with Global Standards

- OECD Transfer Pricing Guidelines (2022)
- OECD BEPS Action Plans 1–15
- UN Model Double Taxation Convention (2023)
- IFAC IES 2: Technical Competence
- IFAC IES 3: Professional Skills
- IFAC IES 4: Professional Values, Ethics & Attitudes
- IFAC IES 8: Information & Digital Competence
- ATAF (African Tax Administration Forum) International Tax Guidelines

Assessment & Capstone

Assessment is based on case studies, assignments, presentations, and examinations. The Capstone Project integrates research and applied professional practice, requiring students to propose, analyze, and defend practical solutions to cross-border taxation or transfer pricing problems.

Expected Graduate Competencies

Graduates will demonstrate ability to:

- Interpret and apply international tax laws and treaties.
- Design compliant transfer pricing policies and documentation.
- Manage cross-border tax planning ethically.
- Advise on global taxation issues including BEPS and digital taxes.
- Communicate tax positions and strategies effectively to stakeholders.



Stage 1

Foundations of International Taxation



CTA

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Course 1: IT-101 — Principles of International Taxation

(Core Module — Stage 1: Foundations of International Taxation — PGDIT)

1.1 Course Details

Course Title:	Principles of International Taxation
Module Code:	IT-101
Level:	Post-Graduate (ZNQF Level 9 / RQF Level 7 Equivalent)
Stage:	1 — Foundations of International Taxation
Credit Hours:	6
Alignment:	OECD & UN Model Tax Conventions; IFAC IES 2 (Technical Competence), IES 3 (Professional Skills), IES 4 (Ethics & Values)
Prerequisites:	Undergraduate degree in Accounting, Taxation, or Law — or equivalent professional qualification

1.2 Course Description

This course provides an in-depth understanding of the principles, frameworks, and mechanics of international taxation.

It examines the basis of tax jurisdiction, residence and source rules, and allocation of taxing rights among countries. Learners explore the conceptual underpinnings of double taxation, tax treaties, and international coordination mechanisms established under the OECD and UN Models.

The course also introduces ethical dimensions, tax sovereignty, and the balance between domestic and international tax policy, preparing students to evaluate global taxation trends such as BEPS, Pillar 1 & 2, and digital economy taxation.

1.3 Course Learning Outcomes

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

1. Explain the fundamental principles governing international taxation systems.
2. Distinguish between residence-based and source-based taxation and their implications.
3. Analyze the causes and effects of double taxation and methods of relief.
4. Interpret the roles of OECD and UN Model Tax Conventions.
5. Evaluate international tax policy frameworks and ethical considerations in cross-border taxation.
6. Apply basic international tax principles to practical cross-border cases and treaty provisions.

1.4 Knowledge Areas and Competencies (IFAC IES 2 & 4 Alignment)

Area	Competence Developed
Tax Jurisdiction Principles	Understanding residence, source, and permanent establishment concepts
International Coordination	Applying OECD and UN Models to prevent double taxation
Relief Mechanisms	Methods of eliminating double taxation — exemption and credit methods
Taxation of Cross-Border Income	Treatment of business, dividends, interest, royalties, and capital gains
Ethical and Governance Principles	Applying IFAC ethical values in cross-border tax practice
Policy Frameworks	Linking international tax principles to fiscal sovereignty and development policy

1.5 Detailed Course Topics

Topic	Content Summary	Reference / Benchmark
Introduction to International Taxation	Nature, objectives, and sources of international tax law; historical evolution	OECD Tax Policy Reports; IFAC IES 2
Jurisdiction to Tax: Residence and Source Principles	Taxation based on residence or source; determination of residence for individuals and corporations	OECD Model Convention (Art. 4); UN Model (2023)
Permanent Establishment (PE) Concept	Definition, tests, and implications of PEs in determining taxing rights	OECD Model (Art. 5); BEPS Action 7
Double Taxation and Relief Mechanisms	Juridical vs. economic double taxation; exemption and credit methods	OECD Commentary Art. 23; UN Model Guide
Taxation of Cross-Border Income	Dividends, interest, royalties, business profits, and capital gains	OECD Arts. 6–13; UN Model
Withholding Taxes and Source Rules	Mechanics, rates, and treaty reduction of withholding taxes	OECD Arts. 10–12; IBFD Treaty Database
Tax Treaties — Structure and Interpretation	Overview of OECD and UN Model Conventions; methods of resolving conflicts	OECD Model 2022; UN Model 2023
Non-Discrimination and Mutual Agreement Procedures	Equality of treatment, MAP framework, and dispute resolution mechanisms	OECD Art. 24 & 25; BEPS Action 14
Developing Countries and International Taxation	Tax policy challenges and perspectives for developing nations	UN Manual for Developing Countries; ATAF Guidelines
BEPS and Global	Overview of BEPS Actions and	OECD BEPS Reports

Minimum Tax (Pillar 1 & 2)	GloBE model rules	(2021–2023)
Ethics and Good Governance in International Taxation	IFAC IES 4 ethics, responsible tax planning, transparency initiatives	IFAC Code of Ethics; OECD Tax Transparency Standards
Case Study and Simulation Workshop	Application of treaty provisions and tax planning case analysis	ICTAZ Simulation Lab; OECD Tax Cases

1.6 Teaching & Learning Strategies

- Lectures & Seminars — foundation principles and frameworks
- Case Studies — OECD/UN treaty applications
- Workshops — PE analysis and residence testing
- Simulation Exercises — mock double-taxation resolution
- Guest Lectures — ICTAZ international tax experts
- Group Projects — comparative analysis of country tax systems

1.7 Assessment Methods

Component	Weight	Description
Continuous Assessment	40 %	Case analyses, research assignments, and class presentations
Final Examination	60 %	3-hour paper on theory and applied international tax problems
Total	100 %	

Continuous assessment includes a Treaty Interpretation Exercise and a Double Taxation Case Report.

1.8 Learning Resources

Core References

1. OECD (2022) – Model Tax Convention on Income and on Capital (Full Version).
2. UN (2023) – United Nations Model Double Taxation Convention between Developed and Developing Countries.
3. IBFD (2023) – Principles of International Taxation Handbook.
4. Lang et al. (2021) – Introduction to International Tax Law.
5. IFAC (2023) – International Education Standards (IES 2, 3, 4).

Supplementary References

6. OECD (2021) – Base Erosion and Profit Shifting (BEPS) Reports.
7. ATAF (2023) – Guidelines on Tax Treaty Negotiation and Implementation.
8. UNCTAD (2022) – Investment and Tax Policy Review.

1.9 Digital Tools and Learning Platforms

- OECD Tax Database — treaty and BEPS repository
- IBFD Online Portal — case studies and treaty analysis
- Power BI / Excel — modelling withholding tax impacts
- ICTAZ Learning Portal — assignment submission & simulation hub

1.10 Ethics & Professional Integration

Aligned with IFAC IES 4 (Professional Values and Ethics):

- Promotes transparency, fairness, and responsibility in international tax practice.
- Emphasizes ethical cross-border planning and avoidance of aggressive tax schemes.
- Encourages professional skepticism and integrity in interpretation of tax law.
- Supports alignment with OECD's tax governance and compliance principles.

1.11 International Benchmarking

Institution / Framework	Comparable Course	Alignment Focus
OECD (Paris)	Principles of International Taxation Course	Jurisdiction, residence, treaties
UN (Developing Nations Manual)	Fundamentals of International Tax Cooperation	Developing country perspectives
IBFD (Amsterdam)	International Tax Law & Policy Programme	Global tax coordination
IFAC (IES 2, 4)	Professional Competence & Ethics	Technical and ethical integration

1.12 Expected Graduate Competencies

Graduates will be able to:

- Apply international tax concepts to cross-border cases.
- Interpret treaties under OECD and UN models.
- Identify and analyze double-taxation issues and relief methods.
- Demonstrate ethical judgment in global tax planning.
- Engage effectively with regulators, tax authorities, and multinational entities.

1.13 Quality Assurance and Review

- Moderation by PAAB.
- Annual benchmarking against OECD, UN, and IBFD training curricula.
- Integration of real and simulated international tax case studies.
- Continuous review by ICTAZ Academic & Quality Assurance Committee.

Course 2: IT-102 — Double Taxation Treaties & Model Conventions

(Core Module — Stage 1: Foundations of International Taxation — PGDIT)

2.1 Course Details

Course Title:	Double Taxation Treaties & Model Conventions
Module Code:	IT-102
Level:	Post-Graduate (ZNQF Level 9 / RQF Level 7 Equivalent)
Stage:	1 — Foundations of International Taxation
Credit Hours:	6
Alignment:	OECD & UN Model Tax Conventions, BEPS Multilateral Instrument (MLI), IFAC IES 2, IES 3, IES 4
Prerequisites:	IT-101 (Principles of International Taxation)

2.2 Course Description

This course provides a comprehensive understanding of double taxation treaties (DTTs) — their legal structure, negotiation, interpretation, and application.

Learners explore the OECD and UN Model Tax Conventions, their commentaries, and the impact of the BEPS Multilateral Instrument (MLI). The course also examines key articles of treaties, including residence, permanent establishment, business income, withholding taxes, and methods for relief from double taxation.

It integrates comparative treaty analysis, practical casework, and ethical application of international tax rules for fair and compliant cross-border taxation.

2.3 Course Learning Outcomes

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

1. Explain the purpose, structure, and key provisions of double taxation treaties.
2. Interpret and apply OECD and UN Model Convention articles to practical cases.
3. Evaluate the role of DTTs in preventing double taxation and tax evasion.
4. Analyze the operation of the Multilateral Instrument (MLI) and BEPS measures.
5. Apply treaty interpretation principles under Vienna Convention rules.
6. Resolve cross-border taxation issues ethically and professionally.

2.4 Knowledge Areas and Competencies (IFAC IES 2, 3 & 4 Alignment)

Area	Competence Developed
Treaty Frameworks	Understanding OECD, UN, and ATAF models for bilateral treaties
Interpretation Principles	Applying Vienna Convention and OECD Commentary in interpreting treaty provisions
Taxing Rights Allocation	Determining taxing jurisdiction over business income, dividends, interest, and royalties
Double Taxation Relief	Applying exemption and credit methods under treaty provisions
Mutual Agreement Procedure (MAP)	Understanding Article 25 mechanisms for dispute resolution
Ethical Tax Practice	Promoting fairness, transparency, and avoidance of treaty abuse

2.5 Detailed Course Topics

Topic	Content Summary	Reference / Benchmark
Introduction to Double Taxation Treaties (DTTs)	Nature, objectives, and structure of tax treaties; interaction with domestic law	OECD Model (Art. 1–2); UN Model (2023)
Legal Framework & Interpretation Principles	Vienna Convention rules, OECD Commentary, and hierarchy of interpretative sources	OECD Model Commentary; Vienna Convention (1969)
Tax Residence and Permanent Establishment	Residence tests and PE determination under Art. 4–5; dependent and independent agents	OECD & UN Models; BEPS Action 7
Business Profits and Income Allocation	Taxation under Art. 7; attribution of profits to permanent establishments	OECD Art. 7; Authorized OECD Approach (AOA)
Passive Income: Dividends, Interest & Royalties	Source-country withholding taxes; treaty rate reductions	OECD Arts. 10–12; BEPS Action 6
Capital Gains and Real Property Income	Treatment of income from immovable property and capital gains	OECD Arts. 6 & 13; UN Commentary
Elimination of Double Taxation	Exemption and credit methods; relief under Art. 23	OECD Art. 23A/B; BEPS Action 15
Anti-Abuse and Treaty Shopping Rules	Principal Purpose Test (PPT), Limitation on Benefits (LOB), MLI implications	OECD MLI (2017); BEPS Action 6
Mutual Agreement Procedure (MAP) & Dispute Resolution	Mechanisms for resolving treaty disputes and eliminating double taxation	OECD Art. 25; BEPS Action 14

Exchange of Information & Transparency	OECD Art. 26; CRS, FATCA, and information-sharing frameworks	OECD Global Forum Standards
Developing Country Perspectives & UN Model	UN adaptations for source-based taxation and administrative capacity	UN Model Commentary (2023); ATAF Guidelines
Case Studies & Treaty Simulation Workshop	Comparative analysis of DTTs (e.g., Zimbabwe–South Africa; Zimbabwe–UK)	OECD & UN Case Database; ICTAZ Simulation Lab

2.6 Teaching & Learning Strategies

- Lectures & tutorials on treaty structure and interpretation
- Case studies using OECD and UN model treaties
- Treaty simulation workshop (mock negotiation exercise)
- Group projects analyzing bilateral DTTs
- Guest lectures by ICTAZ, ATAF, or ZIMRA international tax experts
- Seminars on BEPS MLI and developing country issues

2.7 Assessment Methods

Assessment Component	Weight	Description
Continuous Assessment	40%	Case studies, treaty analysis assignments, and mock negotiation exercise
Final Examination	60%	3-hour exam with treaty interpretation and application problems
Total	100%	

Continuous assessment includes a Treaty Interpretation & Application Project and a Double Taxation Relief Analysis Report.

2.8 Learning Resources

Core References

1. OECD (2022) – Model Tax Convention on Income and on Capital (Full Version).
2. UN (2023) – Model Double Taxation Convention between Developed and Developing Countries.
3. OECD (2017) – Multilateral Instrument (MLI) Implementation Handbook.
4. Lang et al. (2022) – Introduction to Double Taxation Conventions.
5. IFAC (2023) – International Education Standards (IES 2, 3, 4).

Supplementary References

6. ATAF (2023) – Guidelines on Tax Treaty Negotiation and Application in Africa.
7. IBFD (2023) – Interpretation and Application of Tax Treaties.

8. OECD (2021) – BEPS Action 6 – Preventing Treaty Abuse.
9. UNCTAD (2022) – International Tax Cooperation and Policy Handbook.

2.9 Digital Tools and Learning Platforms

- IBFD Online Tax Treaty Database — access to global treaty models and commentaries
- OECD MLI Implementation Portal — BEPS and treaty updates
- Excel / Power BI — modeling withholding tax effects
- ICTAZ Learning Portal — for submission and treaty simulations

2.10 Ethics & Professional Integration

Aligned with IFAC IES 4 (Professional Values, Ethics, and Attitudes):

- Promotes transparency, fairness, and compliance in applying DTTs.
- Discourages aggressive treaty shopping or artificial arrangements.
- Encourages collaboration with authorities for mutual agreement resolution.
- Reinforces accountability and integrity in cross-border taxation.

2.11 International Benchmarking

Institution/ Framework	Comparable Course	Alignment Focus
OECD (Paris)	International Tax Treaties & Policy	Treaty interpretation and BEPS MLI
UN (Global)	Tax Treaties and Developing Countries	Source-based taxation perspectives
IBFD (Amsterdam)	Double Tax Treaties and Transfer Pricing	Legal and practical analysis
IFAC (IES 2 & 4)	Technical and Ethical Competence	Professional application
ATAF (Africa)	Treaty Negotiation Training	Regional and administrative focus

2.12 Expected Graduate Competencies

Graduates will be able to:

- Interpret and apply double taxation treaties in cross-border cases.
- Advise on treaty relief mechanisms and dispute resolution.
- Evaluate the implications of BEPS and MLI provisions on DTTs.
- Conduct ethical, transparent international tax planning.
- Communicate treaty applications clearly to tax authorities, clients, and courts.

2.13 Quality Assurance and Review

- Moderation by PAAB.
- Annual benchmarking with OECD, UN, and IBFD treaty programs.

- Integration of current BEPS and ATAF developments into teaching.
- Quality oversight by ICTAZ Academic & Quality Assurance Committee.

Course 3: IT-103 — Transfer Pricing Fundamentals

(Core Module — Stage 1: Foundations of International Taxation — PGDIT)

3.1 Course Details

Course Title:	Transfer Pricing Fundamentals
Module Code:	IT-103
Level:	Post-Graduate (ZNQF Level 9 / RQF Level 7 Equivalent)
Stage:	1 — Foundations of International Taxation
Credit Hours:	6
Alignment:	OECD & UN Transfer Pricing Guidelines; IFAC IES 2 (Technical Competence), IES 3 (Professional Skills), IES 4 (Ethics & Values)
Prerequisites:	IT-101 (Principles of International Taxation)

3.2 Course Description

This course provides an introduction to the theory and practice of transfer pricing (TP), focusing on how multinational enterprises (MNEs) allocate profits and costs among related entities operating in different tax jurisdictions.

It explores the arm's length principle, comparability analysis, and the five key OECD transfer pricing methods. Learners develop an understanding of how TP policies are applied to goods, services, intangibles, and intercompany financing arrangements — and how they are regulated to prevent base erosion and profit shifting (BEPS).

Emphasis is also placed on documentation requirements, ethical compliance, and the role of transfer pricing in international tax risk management.

3.3 Course Learning Outcomes

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

1. Explain the rationale, objectives, and scope of transfer pricing regulations.
2. Apply the arm's length principle to assess intra-group transactions.
3. Conduct comparability analyses using functional, asset, and risk (FAR) profiles.
4. Distinguish among the five key OECD transfer pricing methods.
5. Prepare compliant TP documentation and reports.
6. Evaluate the ethical and policy dimensions of transfer pricing and BEPS.

3.4 Knowledge Areas and Competencies (IFAC IES 2, 3 & 4 Alignment)

Area	Competence Developed
Arm's Length Principle	Understanding the basis for pricing related-party

Area	Competence Developed
	transactions
Functional & Risk Analysis (FAR)	Identifying key functions, assets, and risks among related entities
TP Methods & Selection Criteria	Applying CUP, Resale Price, Cost Plus, TNMM, and Profit Split methods
Documentation & Compliance	Preparing master and local files per OECD BEPS Action 13
Intangibles & Intercompany Financing	Valuing IP, royalties, and intercompany loans
Ethical Practice	Upholding transparency, fairness, and compliance with tax regulations

3.5 Detailed Course Topics

Week / Topic	Content Summary	Reference / Benchmark
Introduction to Transfer Pricing	Nature, purpose, and evolution of TP regulations	OECD Guidelines (Ch. I); UN Manual (Ch. 1)
The Arm's Length Principle (ALP)	Definition, interpretation, and economic basis	OECD Ch. I; UN Ch. 2
Comparability Analysis & FAR Profiling	Identifying functions, assets, and risks among group entities	OECD Ch. I, Sec. D; UN Manual
Transfer Pricing Methods (Overview)	CUP, Resale Price, Cost Plus, TNMM, and Profit Split methods	OECD Ch. II
Application of Transactional Methods	Case applications using CUP and Resale Price Method	OECD Ch. II; IBFD TP Database
6. Application of Profit-Based Methods	Use of TNMM and Profit Split Method in complex cases	OECD Ch. III; UN TP Manual
Transfer Pricing Documentation & BEPS Action 13	Master File, Local File, and Country-by-Country Reporting (CbCR)	OECD BEPS Action 13
Intra-Group Services & Management Fees	Cost-sharing, management charges, and low-value services	OECD Ch. VII; UN Ch. 10
Intangibles and Royalties	Identification and valuation of intangibles and IP	OECD Ch. VI; BEPS Actions 8–10
Intercompany Financing & Thin Capitalization	Loans, guarantees, interest deductibility, and risk-based pricing	OECD Ch. X; UN Ch. 9
Developing Country Perspectives	Simplified approaches for TP in developing economies	UN Manual (2021); ATAF TP Toolkit
Case Studies and Simulation Exercise	Practical TP documentation and benchmarking analysis	ICTAZ TP Simulation Lab

3.6 Teaching & Learning Strategies

- Interactive lectures and seminars on OECD and UN guidelines
- Workshops on FAR analysis and TP method selection
- Case studies of multinational entities' TP policies
- Group projects developing TP documentation and reports
- Simulation sessions using data from comparable databases
- Guest lectures by TP experts from ICTAZ, PAAB, ZIMRA, or OECD networks

3.7 Assessment Methods

Assessment Component	Weight	Description
Continuous Assessment	40%	FAR analysis, TP method selection exercises, and TP documentation project
Final Examination	60%	3-hour exam with case-based application of TP methods
Total	100%	

Continuous assessment includes a Transfer Pricing Case Study Report and a Comparability Analysis Project.

3.8 Learning Resources

Core References

1. OECD (2022) – Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations.
2. UN (2021) – Practical Manual on Transfer Pricing for Developing Countries.
3. IBFD (2023) – Transfer Pricing and Cross-Border Taxation Handbook.
4. OECD (2015) – BEPS Actions 8–10: Aligning Transfer Pricing Outcomes with Value Creation.
5. IFAC (2023) – International Education Standards (IES 2, 3, 4).

1.8.1 Supplementary References

6. ATAF (2023) – African Transfer Pricing Toolkit.
7. AICPA (2022) – Transfer Pricing Audit & Documentation Guide.
8. OECD (2023) – Country-by-Country Reporting Implementation Package.

3.9 Digital Tools and Learning Platforms

- TP Catalyst / TP Analytics — benchmarking and comparables search
- Excel / Power BI — transfer pricing and profitability analysis
- ICTAZ TP Simulation Portal — submission of projects and case work
- OECD / IBFD databases — treaty and pricing reference materials

3.10 Ethics & Professional Integration

Aligned with IFAC IES 4 (Ethics & Professional Values):

- Encourages integrity and transparency in TP policy design.
- Promotes ethical compliance with BEPS and anti-avoidance laws.
- Strengthens accountability in intercompany pricing decisions.
- Reinforces commitment to fair taxation and public interest.

3.11 International Benchmarking

Institution / Framework	Comparable Course / Standard	Alignment Focus
OECD (Paris)	Transfer Pricing Fundamentals	Arm's length principle & OECD methods
UN (Global)	Practical Manual on Transfer Pricing	Developing-country perspective
IBFD (Amsterdam)	Introduction to Transfer Pricing	Functional & risk analysis
ATAF (Africa)	African TP Toolkit	Regional compliance & documentation
IFAC (IES 2 & 4)	Technical & Ethical Competence	Integration of skills & ethics

3.12 Expected Graduate Competencies

Graduates will be able to:

- Apply the arm's length principle to analyze intra-group transactions.
- Conduct comparability and functional analyses independently.
- Select and apply appropriate TP methods.
- Prepare OECD-compliant TP documentation and reports.
- Uphold ethics and transparency in TP policy implementation.

3.13 Quality Assurance and Review

- Moderation by PAAB.
- Annual benchmarking with OECD, UN, and IBFD training standards.
- Integration of real-life TP case studies from Zimbabwe and abroad.
- Oversight by ICTAZ Academic & Quality Assurance Committee.

Course 4: IT-104 — International Tax Law & Policy Frameworks

(Core Module — Stage 1: Foundations of International Taxation — PGDIT)

4.1 Course Details

Course Title:	International Tax Law & Policy Frameworks
Module Code:	IT-104
Level:	Post-Graduate (ZNQF Level 9 / RQF Level 7 Equivalent)
Stage:	1 — Foundations of International Taxation
Credit Hours:	6
Alignment:	OECD BEPS Framework, UN Model Tax Convention, IFAC IES 2 (Technical Competence), IES 3 (Professional Skills), IES 4 (Ethics & Values)
Prerequisites:	IT-101 (Principles of International Taxation)

4.2 Course Description

This course provides a conceptual and legal foundation in international tax law and policy development.

It examines the legal sources of international taxation, including treaties, soft law instruments, national legislation, and international organizations' guidelines. Learners will explore tax sovereignty, fiscal jurisdiction, and coordination mechanisms designed to address issues such as Base Erosion and Profit Shifting (BEPS), global minimum tax, and taxation of the digital economy.

The course integrates legal interpretation, policy analysis, and ethical evaluation, enabling learners to understand how international tax law shapes global fiscal fairness, compliance, and economic development.

4.3 Course Learning Outcomes

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

1. Identify the key legal sources and institutions shaping international tax law.
2. Interpret international tax rules and standards within national legal contexts.
3. Analyze global tax policy frameworks such as BEPS, global minimum tax, and Pillar 1 & 2.
4. Evaluate international tax reforms from both developed and developing country perspectives.
5. Apply ethical and governance principles in the formulation and implementation of tax policy.

6. Communicate complex tax law and policy concepts clearly to technical and non-technical audiences.

4.4 Knowledge Areas and Competencies (IFAC IES 2, 3 & 4 Alignment)

Area	Competence Developed
Sources of International Tax Law	Understanding legal instruments — treaties, conventions, and soft law
Institutional Frameworks	Role of OECD, UN, IMF, ATAF, and WTO in shaping tax policy
Policy Analysis & Reform	Evaluating BEPS, global minimum tax, and developing-country participation
Legal Interpretation	Applying Vienna Convention principles to tax law interpretation
Ethics & Governance	Integrating transparency, fairness, and accountability in tax policy
Comparative Tax Systems	Analyzing how different legal systems approach international taxation

4.5 Detailed Course Topics

Topic	Content Summary	Reference / Benchmark
Introduction to International Tax Law	Nature, sources, and scope of international tax law; hard law vs. soft law	OECD Model; UN Manual; IFAC IES 2
Tax Sovereignty and Jurisdiction	Principles of fiscal sovereignty, jurisdiction to tax, and international limitations	Vienna Convention (1969); OECD BEPS
The Legal Sources of International Taxation	Treaties, conventions, domestic laws, and customary international law	OECD Model; UN Model; IBFD Tax Law Guide
Institutional Players in International Tax Policy	OECD, UN Tax Committee, IMF, World Bank, and ATAF roles in tax coordination	OECD BEPS 1–15; UN Tax Committee
BEPS Framework and Global Tax Reform	Examination of BEPS Actions 1–15, Pillar 1 & 2, and GloBE rules	OECD BEPS (2022); ATAF Position Paper
Digital Economy Taxation & Global Minimum Tax	Legal design and policy rationale for DST and minimum effective tax	OECD Pillar 1 & 2 Reports
Treaty Override and Domestic Law Conflicts	Hierarchy of laws, conflicts between domestic statutes and treaties	OECD Commentary; National Cases
Tax Incentives and Harmful Tax Competition	Review of preferential regimes, tax havens, and substance requirements	OECD Forum on Harmful Tax Practices
Developing Country Perspectives on Tax Policy	Capacity-building, taxation of extractives, and domestic revenue mobilization	UN Manual for Developing Countries; ATAF Guidance

Topic	Content Summary	Reference / Benchmark
Ethics and Fiscal Governance	IFAC IES 4 principles, corporate transparency, and anti-corruption in tax policy	IFAC Code of Ethics; OECD Integrity Framework
Comparative International Tax Law	Comparative analysis between OECD, UN, and regional models (e.g., ATAF)	UN Model (2023); OECD Model (2022)
Case Studies and Simulation Workshop	Legal interpretation and BEPS case simulation exercise	ICTAZ International Tax Simulation Lab

4.6 Teaching & Learning Strategies

- Lectures and interactive seminars — covering law, policy, and institutional frameworks
- Case-based discussions — analysis of tax treaty and policy case studies
- Workshops — on BEPS, Pillar 2, and digital economy taxation
- Simulation exercises — mock policy reform proposals
- Group projects — evaluating cross-border tax policy reforms
- Guest lectures — from policy experts, regulators, or ATAF representatives

4.7 Assessment Methods

Assessment Component	Weight	Description
Continuous Assessment	40%	Research papers, case analyses, and policy review presentations
Final Examination	60%	3-hour paper focusing on interpretation, policy critique, and application
Total	100%	

Continuous assessment includes a Policy Evaluation Report and BEPS Action Plan Review Project.

4.8 Learning Resources

Core References

1. OECD (2023) – Base Erosion and Profit Shifting (BEPS) Inclusive Framework Reports.
2. UN (2023) – Model Double Taxation Convention and Manual for Developing Countries.
3. IBFD (2023) – Global Tax Policy and Legal Frameworks Handbook.
4. IFAC (2023) – International Education Standards (IES 2, 3, 4).
5. OECD (2022) – Pillars 1 & 2: Global Minimum Tax Framework.

Supplementary References

6. ATAF (2022) – African Tax Policy & BEPS Implementation Toolkit.

7. IMF (2023) – Tax Law Design and Policy Handbook.
8. OECD (2021) – Harmful Tax Practices and Preferential Regimes Report.
9. UNCTAD (2022) – Investment Policy Framework for Sustainable Development.

4.9 Digital Tools and Platforms

- OECD iLibrary / IBFD Database — for policy and treaty research
- Excel / Power BI — for modeling global minimum tax outcomes
- ICTAZ Learning Portal — for project submission and case simulation
- World Bank BEPS Portal — for international policy tracking

4.10 Ethics & Professional Integration

Aligned with IFAC IES 4 (Ethics & Professional Values):

- Encourages transparency, integrity, and fairness in policy design.
- Promotes ethical tax competition and avoidance of aggressive practices.
- Reinforces public-interest responsibility in global tax administration.
- Develops professional judgment in evaluating fiscal trade-offs.

4.11 International Benchmarking

Institution / Framework	Comparable Course / Standard	Alignment Focus
OECD (Paris)	International Tax Law & BEPS Training	Legal and policy framework alignment
UN (Global)	Tax Law & Policy for Developing Economies	Developing-country fiscal priorities
IBFD (Amsterdam)	Advanced International Tax Law	Treaty and BEPS law interpretation
ATAF (Africa)	Tax Policy & Governance Framework	African context and regional cooperation
IFAC (IES 2 & 4)	Technical & Ethical Competence	Professional integration and ethics

4.12 Expected Graduate Competencies

Upon completion, graduates will be able to:

- Interpret and apply international tax laws and treaties in context.
- Analyze and evaluate global tax policy reforms and BEPS frameworks.
- Advise on ethical, fair, and effective international tax policies.
- Integrate legal interpretation with policy analysis and governance.
- Communicate and defend international tax reform proposals confidently.

4.13 Quality Assurance and Review

- Moderation by PAAB.
- Annual benchmarking with OECD, UN, and IBFD course frameworks.

- Incorporation of current BEPS and Pillar 2 policy updates into course content.
- Oversight by ICTAZ Academic & Quality Assurance Committee.

Course 5: IT-105 — Ethics, Tax Governance & Professional Conduct

(Core Module — Stage 1: Foundations of International Taxation — PGDIT)

5.1 Course Details

Course Title:	Ethics, Tax Governance & Professional Conduct
Module Code:	IT-105
Level:	Post-Graduate (ZNQF Level 9 / RQF Level 7 Equivalent)
Stage:	1 — Foundations of International Taxation
Credit Hours:	6
Alignment:	IFAC IES 4 (Professional Values, Ethics & Attitudes), OECD Tax Governance Framework, PAAB Code of Conduct
Prerequisites:	None (Core foundational module)

5.2 Course Description

This course equips learners with the ethical, governance, and professional frameworks necessary to practice responsibly in international taxation and transfer pricing.

It explores tax ethics, corporate governance, integrity systems, anti-corruption principles, and professional conduct codes that guide tax advisors, accountants, and policymakers.

Learners critically evaluate issues such as aggressive tax planning, tax avoidance vs. evasion, whistle-blowing, and the public interest role of taxation professionals.

The course integrates international standards from IFAC, OECD, CIPFA, and PAAB, emphasizing accountability, transparency, and professionalism in tax decision-making.

5.3 Course Learning Outcomes

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

1. Explain the ethical and professional obligations of tax and accounting professionals.
2. Evaluate ethical dilemmas and governance risks in taxation and transfer pricing.
3. Apply IFAC, OECD, and PAAB ethical frameworks to real-world tax scenarios.
4. Design and assess corporate tax governance systems for accountability and transparency.

5. Demonstrate integrity, independence, and professional judgment in tax advisory roles.
6. Promote responsible tax practices that serve the public interest and sustainable development.

5.4 Knowledge Areas and Competencies (IFAC IES 4 Alignment)

Area	Competence Developed
Ethical Foundations	Understanding values of integrity, objectivity, professional competence, confidentiality, and due care
Tax Governance	Designing and evaluating structures for ethical tax compliance and reporting
Professional Judgment	Applying ethical reasoning in ambiguous or conflicting situations
Corporate Responsibility	Promoting fair and transparent tax practices
Anti-Corruption & Whistle-blowing	Understanding anti-bribery laws and ethical reporting mechanisms
Public Interest Orientation	Balancing client interests with societal responsibilities

5.5 Detailed Course Topics

Topic	Content Summary	Reference / Benchmark
Introduction to Professional Ethics & Governance	Role of ethics in taxation; IFAC and PAAB Codes of Conduct	IFAC IES 4; PAAB Code (2023)
Ethical Theories and Decision-Making Models	Utilitarian, deontological, and virtue ethics in professional contexts	IFAC Ethics Toolkit
Principles of Professional Conduct in Taxation	Independence, integrity, objectivity, confidentiality, and due care	IFAC Code (Part 1)
Ethical Tax Planning vs. Aggressive Tax Avoidance	Distinguishing acceptable tax minimization from unethical avoidance	OECD Tax Morality Report (2022)
Corporate Tax Governance and Accountability	Tax control frameworks, governance policies, and board responsibilities	OECD Tax Governance Framework
Whistle-blowing, Transparency & Anti-Corruption	Reporting obligations, protection of whistle-blowers, anti-bribery measures	ISO 37001; UNODC Toolkit
International Anti-Avoidance Standards	GAAR, SAAR, CFC rules, and ethics in their application	OECD BEPS Actions 3, 5, 12
Public Interest and Social Responsibility in Taxation	Fair taxation, sustainable finance, and corporate citizenship	OECD Public Integrity

Topic	Content Summary	Reference / Benchmark
		Framework
Ethical Issues in Transfer Pricing	Mispricing, profit shifting, and BEPS: ethical perspectives	OECD Guidelines Ch. I; BEPS Action 13
Ethics in Tax Advisory and Compliance Practice	Managing conflicts of interest and maintaining professional independence	IFAC Code (Part 2); AICPA Guide
Global Trends in Tax Governance & Transparency	ESG reporting, CBCR transparency, and tax assurance	GRI 207: Tax Standard (2020)
Case Studies and Simulation Workshop	Application of ethical reasoning to tax dilemmas	ICTAZ Ethics Simulation Lab

5.6 Teaching & Learning Strategies

- Lectures and guided discussions — introducing global ethics and governance standards
- Workshops — on ethical decision-making frameworks
- Case studies — examining international corporate tax controversies
- Role-plays — simulating ethical dilemmas and client scenarios
- Group projects — analyzing governance policies and tax compliance structures
- Guest lectures — by PAAB, OECD, or ZIMRA ethics officers

5.7 Assessment Methods

Assessment Component	Weight	Description
Continuous Assessment	40%	Ethical dilemma analysis, group policy paper, and presentation
Final Examination	60%	3-hour exam covering ethics, governance, and professional standards
Total	100%	

Continuous assessment includes an Ethical Case Study Report and a Tax Governance Evaluation Project.

5.8 Learning Resources

Core References

1. IFAC (2023) – International Code of Ethics for Professional Accountants (IESBA Code).
2. OECD (2022) – Responsible Tax Conduct and Governance Framework.
3. UN (2022) – Guide to Anti-Corruption and Integrity in Tax Administration.

Supplementary References

4. OECD (2023) – Tax and ESG Transparency Toolkit.
5. INTOSAI (2021) – Code of Ethics for Public Auditors.
6. World Bank (2022) – Corporate Governance and Integrity Handbook.
7. ATAF (2022) – Tax Morality and Responsible Administration in Africa.

5.9 Digital Tools and Learning Platforms

- ICTAZ Ethics Portal — case submissions and reflective journals
- OECD & IFAC Databases — ethical standards and updates
- Power BI / Excel — for modeling governance performance metrics
- ESG Tax Reporting Tools — demonstration of transparency practices

5.10 Ethics & Professional Integration

Aligned with IFAC IES 4 (Ethics and Professional Values):

- Promotes integrity, independence, and objectivity.
- Reinforces accountability and transparency in tax practice.
- Encourages public-interest service and ethical leadership.
- Builds capacity for ethical decision-making under ambiguity.

5.11 International Benchmarking

Institution / Framework	Comparable Course / Standard	Alignment Focus
IFAC (Global)	IES 4 — Professional Values, Ethics & Attitudes	Global ethical framework
OECD (Paris)	Tax Governance and Responsible Conduct	Corporate and institutional ethics
CIPFA (UK)	Ethics and Governance in Public Finance	Accountability and compliance
AICPA (USA)	Professional Conduct in Tax Practice	Ethics and independence
PAAB (Zimbabwe)	Code of Professional Conduct	Local professional compliance

5.12 Expected Graduate Competencies

Upon completion, graduates will be able to:

- Apply ethical frameworks in tax advisory and transfer pricing practice.
- Evaluate and strengthen tax governance systems.
- Demonstrate accountability, transparency, and fairness in professional roles.
- Manage ethical conflicts and maintain independence under pressure.
- Uphold the integrity and credibility of the accounting and tax profession.

5.13 Quality Assurance and Review

- Moderation by PAAB.
- Benchmarking with IFAC, OECD, and CIPFA ethics curricula.
- Integration of local and international ethics case studies.
- Annual review by ICTAZ Academic & Quality Assurance Committee.



Stage 2

Advanced Transfer Pricing & International Taxation Practice



CTA

Institute of
Chartered Tax Accountants
of Zimbabwe

Course 6: IT-201 — Advanced Transfer Pricing & Value Chain Analysis

(Core Module — Stage 2: Advanced Transfer Pricing & International Practice — PGDIT)

6.1 Course Details

Course Title:	Advanced Transfer Pricing & Value Chain Analysis
Module Code:	IT-201
Level:	Post-Graduate (ZNQF Level 9 / RQF Level 7 Equivalent)
Stage:	2 — Advanced Transfer Pricing & International Practice
Credit Hours:	6
Alignment:	OECD TP Guidelines (2022); UN TP Manual (2021); IFAC IES 2, 3, 4
Prerequisites:	IT-103 (Transfer Pricing Fundamentals)

6.2 Course Description

This course provides an advanced and applied understanding of transfer pricing (TP) in the context of global value chains (GVCs) and BEPS reforms.

It examines complex intra-group transactions, including intangibles, intercompany financing, services, and restructurings, emphasizing how profit allocation reflects economic substance and value creation.

Learners will conduct value chain analyses, assess risk allocation, and design arm's length transfer pricing policies in alignment with OECD and UN standards.

The course integrates quantitative analysis, documentation skills, ethical considerations, and policy implications for developing countries.

6.3 Course Learning Outcomes

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

1. Apply advanced OECD and UN transfer pricing concepts to real-world multinational operations.
2. Conduct functional, asset, and risk analyses in complex global value chains.
3. Select and justify appropriate TP methods for intercompany transactions.
4. Analyze the role of intangibles, financing, and business restructurings in value creation.
5. Evaluate BEPS-related policy challenges for developing economies.
6. Produce professional TP documentation and defend positions before tax authorities.

6.4 Knowledge Areas and Competencies (IFAC IES 2, 3 & 4 Alignment)

Area	Competence Developed
Advanced Functional Analysis	Understanding intercompany roles, assets, and risk sharing in value chains
Transfer Pricing Methods Application	Applying transactional and profit-based methods under OECD/UN frameworks
Intangibles & Hard-to-Value IP	Identifying, valuing, and allocating returns on intangible assets
Intra-group Services & Cost Sharing	Evaluating cost contribution arrangements and management services
BEPS Actions 8–10 Integration	Aligning TP outcomes with economic substance and value creation
Ethical Transfer Pricing Policy Design	Ensuring fairness, compliance, and transparency in pricing decisions

6.5 Detailed Course Topics

Topic	Content Summary	Reference / Benchmark
Introduction to Advanced Transfer Pricing	Review of arm's length principle, comparability, and OECD TP architecture	OECD Guidelines Ch. I–II
Global Value Chains (GVCs) and TP Implications	Mapping value creation, functions, and risks across multinational operations	UN TP Manual Ch. 2; OECD BEPS 8–10
Functional and Risk Analysis (Advanced)	FAR deep-dive: economic substance, risk reallocation, and control functions	OECD Ch. I, Sec. D.1.2
Transfer Pricing Methods (Applied)	CUP, Resale, Cost Plus, TNMM, Profit Split; selection criteria and hybrid methods	OECD Ch. II–III
Value Chain and Profit Split Analysis	Identifying value drivers and applying transactional profit split method	OECD Ch. III; BEPS Actions 8–10
Intangibles & Hard-to-Value IP	Valuation and allocation of returns from patents, trademarks, and know-how	OECD Ch. VI; UN Manual Ch. 6
Intra-group Services & Management Fees	Cost contribution, benefit tests, and low-value-adding services	OECD Ch. VII; ATAF TP Guidelines
Intercompany Financing and Treasury Operations	Pricing of loans, guarantees, and cash pooling arrangements	OECD Ch. X; BEPS Action 4
Business Restructurings	Legal and tax implications of reorganizations, contract manufacturing, and centralization	OECD Ch. IX
Benchmarking &	Use of databases, comparables, and	OECD BEPS 13;

Documentation	TP documentation under BEPS Action 13	IBFD Toolkit
TP Dispute Management	Audit readiness, APA negotiation, and MAP processes	OECD Ch. IV; UN Ch. 10
Case Study & Simulation Project	Comprehensive multinational TP analysis and documentation	ICTAZ TP Simulation Lab

6.6 Teaching & Learning Strategies

- Interactive lectures with industry-standard examples
- Workshops on functional and comparability analysis
- Case studies from OECD and UN databases
- Simulation exercises using actual MNE structures
- Group projects — value chain mapping and documentation report
- Guest lectures — from TP practitioners, regulators, and Big 4 consultants

6.7 Assessment Methods

Assessment Component	Weight	Description
Continuous Assessment	40%	Functional analysis project, case study, and class tests
Final Examination	60%	3-hour applied exam testing method selection and documentation skills
Total	100%	

Continuous assessment includes a Value Chain Analysis Report and Transfer Pricing Documentation Project.

6.8 Learning Resources

Core References

1. OECD (2022) – Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations.
2. UN (2021) – Practical Manual on Transfer Pricing for Developing Countries (3rd Edition).
3. IBFD (2023) – Advanced Transfer Pricing & Global Value Chains Handbook.
4. OECD (2015) – BEPS Actions 8–10: Aligning TP Outcomes with Value Creation.
5. IFAC (2023) – International Education Standards (IES 2, 3, 4).

Supplementary References

6. ATAF (2022) – African Transfer Pricing Toolkit.
7. OECD (2021) – Financial Transactions & Transfer Pricing Report.
8. CIPFA (2023) – Public Sector Value Chain & Cost Allocation Manual.

6.9 Digital Tools and Learning Platforms

- CaseWare IDEA / TP Catalyst / Power BI — comparables and benchmarking analysis
- Excel — profit allocation and value chain mapping
- OECD BEPS Portal / IBFD Database — policy and legal resources
- ICTAZ Simulation Portal — value chain case project submission

6.10 Ethics & Professional Integration

Aligned with IFAC IES 4 (Ethics & Professional Values):

- Promotes fair profit allocation and responsible tax practices.
- Reinforces transparency and compliance with BEPS reforms.
- Encourages ethical reasoning in transfer pricing policy decisions.
- Builds capacity to manage tax risk with integrity.

6.11 International Benchmarking

Institution / Framework	Comparable Course / Standard	Alignment Focus
OECD (Paris)	Advanced Transfer Pricing Course	Value creation & economic substance
UN (Global)	Transfer Pricing for Developing Countries	Developing country perspectives
IBFD (Amsterdam)	Advanced Transfer Pricing Analysis	Methodology & comparables
ATAF (Africa)	Transfer Pricing Administration	African context & simplified methods
IFAC (IES 2 & 4)	Technical & Ethical Competence	Professional and ethical integration

6.12 Expected Graduate Competencies

Graduates will be able to:

- Conduct advanced TP and value chain analyses.
- Select and justify appropriate transfer pricing methods.
- Prepare compliant TP documentation and defense strategies.
- Evaluate BEPS policy implications for global and local businesses.
- Apply ethical judgment and governance principles in TP engagements.

6.13 Quality Assurance and Review

- Moderation by PAAB.
- Annual benchmarking with OECD, UN, and IBFD training programs.
- Integration of live case simulations for applied competence.
- Oversight by ICTAZ Academic & Quality Assurance Committee.

Course 7: IT-202 — Taxation of the Digital Economy & Global Minimum Tax

(Core Module — Stage 2: Advanced Transfer Pricing & International Practice — PGDIT)

7.1 Course Details

Course Title:	Taxation of the Digital Economy & Global Minimum Tax
Module Code:	IT-202
Level:	Post-Graduate (ZNQF Level 9 / RQF Level 7 Equivalent)
Stage:	2 — Advanced Transfer Pricing & International Practice
Credit Hours:	6
Alignment:	OECD BEPS 2.0 (Pillars One & Two); UN Tax Committee Reports; IFAC IES 2, 3, 4, 8
Prerequisites:	IT-101 (Principles of International Taxation) and IT-104 (International Tax Law & Policy Frameworks)

7.2 Course Description

This course examines the tax challenges arising from the digitalization of the global economy and the introduction of the OECD/G20 Inclusive Framework's Pillar One and Pillar Two solutions — including the Global Anti-Base Erosion (GloBE) Model Rules.

Learners will analyze digital business models, value creation in virtual markets, and international reform efforts aimed at achieving fair tax allocation and global minimum taxation.

The module emphasizes policy, legal, and technical applications, with a focus on developing country participation, regional implementation (ATAF), and ethical tax governance in digital environments.

7.3 Course Learning Outcomes

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

1. Explain the tax challenges posed by digitalization and globalization of business models.
2. Interpret and apply OECD BEPS 2.0 frameworks (Pillar One & Pillar Two).
3. Evaluate the policy rationale and mechanics of the Global Minimum Tax (GloBE).
4. Analyze how digital services taxes (DSTs) and user-based taxation work.
5. Assess implications for developing economies and Africa under ATAF and UN initiatives.

6. Demonstrate ethical and governance awareness in the design of digital tax policy.

7.4 Knowledge Areas and Competencies (IFAC IES 2, 3, 4 & 8 Alignment)

Area	Competence Developed
Digitalization & Value Creation	Understanding how digital business models create taxable value
Pillar One Framework	Allocation of taxing rights and nexus rules for market jurisdictions
Pillar Two Framework	Operation of GloBE rules and global minimum effective taxation
Digital Services Taxes (DSTs)	Design, implementation, and interaction with international tax rules
Developing Country Perspectives	Adapting global reforms to regional and national contexts
Ethics & Governance	Ensuring fairness, transparency, and cooperation in digital tax policy

7.5 Detailed Course Topics

Topic	Content Summary	Reference / Benchmark
Introduction to the Digital Economy and Tax Challenges	The digital economy: key features, value creation, and tax challenges	OECD BEPS Action 1 Report (2022)
Business Models in the Digital Economy	Characterizing platform-based, cloud, and e-commerce businesses	UN Digital Taxation Guide (2022)
Pillar One Overview: Nexus and Profit Allocation	Amount A and B rules; new nexus based on significant economic presence	OECD Pillar One Blueprint (2022)
Pillar Two Overview: Global Minimum Tax (GloBE)	Scope, ETR calculation, IIR and UTPR rules	OECD Pillar Two Global Minimum Tax Report (2023)
Interaction between Pillars One and Two	Coordination of nexus and minimum tax measures	OECD Implementation Framework (2023)
Digital Services Taxes (DSTs) and Unilateral Measures	DST frameworks in the EU, India, Kenya, and Zimbabwe	IBFD Digital Taxation Database
Data, Intangibles, and Value Creation	Characterization of user data, IP, and digital intangibles	OECD TP Guidelines Ch. VI; BEPS Action 8
Developing Country & Regional Perspectives	UN, ATAF, and African positions on digital taxation	ATAF Policy Paper (2023); UN Manual
Administration and Compliance of Digital Taxes	Data sourcing, enforcement, and digital withholding mechanisms	OECD Digital Compliance Toolkit
Ethical and Governance	Balancing equity, fairness,	IFAC IES 4; OECD

Topic	Content Summary	Reference / Benchmark
Issues in Digital Taxation	and compliance costs	Responsible Tax Report
Global Tax Cooperation and the Future of BEPS 2.0	International coordination and dispute prevention mechanisms	OECD IF Secretariat Papers
Case Studies & Policy Simulation Workshop	Simulation: Implementing Pillar 1 & 2 reforms for Zimbabwe	ICTAZ Digital Tax Simulation Lab

7.6 Teaching & Learning Strategies

- Interactive lectures on OECD/UN frameworks
- Workshops applying GloBE Model Rules and DST calculations
- Case studies from the EU, Africa, and OECD jurisdictions
- Group projects on national implementation scenarios
- Simulations of policy design under ATAF or ZIMRA guidance
- Guest lectures by international tax policy experts or OECD representatives

7.7 Assessment Methods

Assessment Component	Weight	Description
Continuous Assessment	40%	Case studies, GloBE model calculations, and policy analysis report
Final Examination	60%	3-hour written paper on applied digital tax frameworks and ethics
Total	100%	

Continuous assessment includes a Digital Tax Policy Project and GloBE Computation Exercise.

7.8 Learning Resources

Core References

1. OECD (2023) – Pillar One & Pillar Two Implementation Framework Reports.
2. UN (2022) – Taxation of the Digital Economy Handbook.
3. IBFD (2023) – Global Taxation of the Digital Economy: Practical Analysis.
4. ATAF (2023) – African Tax Outlook and BEPS 2.0 Policy Brief.
5. IFAC (2023) – IES 2, 3, 4 & 8 – Competence, Ethics, and Digital Skills.

1.8.1 Supplementary References

6. OECD (2022) – Blueprints for Pillars One and Two.
7. World Bank (2023) – Digital Economy Taxation and Policy Design Toolkit.
8. EU Commission (2021) – Proposal for Digital Levy and Global Tax Reform.

7.9 Digital Tools and Learning Platforms

- Power BI / Excel / GloBE Model Tools — for effective tax rate computations
- OECD BEPS Portal — to access latest Inclusive Framework updates
- IBFD Digital Tax Database — for case law and country comparison
- ICTAZ Policy Simulation Portal — for digital tax reform modeling

7.10 Ethics & Professional Integration

Aligned with IFAC IES 4 (Professional Values, Ethics & Attitudes) and OECD Responsible Tax Principles:

- Promotes equitable taxation in the digital economy.
- Reinforces accountability and transparency in reform advocacy.
- Builds professional responsibility to support fair global tax governance.
- Encourages ethical reasoning in data-driven taxation environments.

7.11 International Benchmarking

Institution / Framework	Comparable Course / Standard	Alignment Focus
OECD (Global)	BEPS 2.0 Inclusive Framework – Digital Taxation	Pillar 1 & 2 design and implementation
UN (Global)	Digitalization & International Taxation	Developing country integration
IBFD (Amsterdam)	Taxation of the Digital Economy Program	Applied and legal analysis
ATAF (Africa)	African Digital Taxation Toolkit	Regional policy adaptation
IFAC (IES 2 & 8)	Technical & Digital Competence	Digital literacy and ethics integration

7.12 Expected Graduate Competencies

Graduates will be able to:

- Apply OECD BEPS 2.0 (Pillar 1 & 2) frameworks to global and local tax issues.
- Evaluate tax policy options for digital economies ethically and technically.
- Design digital services tax frameworks suitable for developing countries.
- Compute effective tax rates and assess compliance under GloBE rules.
- Communicate digital tax policy positions to global stakeholders effectively.

7.13 Quality Assurance and Review

- Moderation by PAAB.
- Annual benchmarking with OECD, UN, ATAF, and IBFD frameworks.
- Integration of real-time BEPS 2.0 updates and simulations into coursework.
- Oversight by ICTAZ Academic & Quality Assurance Committee.

Course 8: IT-203 — Cross-Border Tax Planning & Compliance

(Core Module — Stage 2: Advanced Transfer Pricing & International Practice — PGDIT)

8.1 Course Details

Course Title:	Cross-Border Tax Planning & Compliance
Module Code:	IT-203
Level:	Post-Graduate (ZNQF Level 9 / RQF Level 7 Equivalent)
Stage:	2 — Advanced Transfer Pricing & International Practice
Credit Hours:	6
Alignment:	OECD BEPS Framework (Actions 2–15), UN Tax Cooperation Model, IFAC IES 2, 3, 4
Prerequisites:	IT-101 (Principles of International Taxation) and IT-102 (Double Taxation Treaties & Model Conventions)

8.2 Course Description

This course equips learners with the technical, analytical, and ethical skills to manage and advise on cross-border tax planning and compliance for multinational operations.

It focuses on strategic structuring of cross-border transactions, use of treaties, management of withholding taxes, and compliance with international reporting frameworks such as BEPS, CbCR, FATCA, and CRS.

Learners also assess ethical boundaries, distinguishing between legitimate tax planning and harmful or aggressive tax avoidance, in alignment with OECD and PAAB governance principles.

8.3 Course Learning Outcomes

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

1. Explain the principles and objectives of cross-border tax planning and international compliance.
2. Evaluate the impact of BEPS and treaty-based anti-avoidance rules on international tax planning.
3. Design compliant and ethical tax structures for multinational operations.
4. Apply due diligence procedures for cross-border reporting and disclosure.
5. Analyze tax policy implications for developing economies in global tax planning.

6. Communicate tax positions effectively while adhering to ethical and legal standards.

8.4 Knowledge Areas and Competencies (IFAC IES 2, 3 & 4 Alignment)

Area	Competence Developed
Tax Planning Frameworks	Understanding international structuring, residency planning, and treaty utilization
Anti-Avoidance Measures	Applying BEPS Actions 2, 6, and 12 (hybrid mismatches, treaty abuse, disclosure rules)
Withholding Tax & Cross-Border Payments	Managing tax costs on dividends, interest, royalties, and service income
International Reporting & Disclosure	Complying with CbCR, FATCA, CRS, and local exchange-of-information rules
Ethical & Governance Principles	Applying IFAC and OECD standards for responsible tax planning
Compliance Management Systems	Designing internal control frameworks for tax compliance monitoring

8.5 Detailed Course Topics

Week / Topic	Content Summary	Reference / Benchmark
Introduction to Cross-Border Tax Planning	Concepts, objectives, and ethical dimensions of international tax planning	OECD BEPS Overview; IFAC IES 4
Tax Planning within the OECD & UN Frameworks	Treaty-based planning, residence rules, and relief mechanisms	OECD & UN Model Conventions
Withholding Taxes and Cross-Border Payments	Taxation of dividends, interest, royalties, and services; tax gross-up techniques	OECD Arts. 10–12; IBFD Treaty Database
Corporate Structuring & Holding Companies	Selecting jurisdictions, substance tests, and beneficial ownership	OECD BEPS Action 5; UN Handbook
Hybrid Mismatch Arrangements	Understanding hybrid entities and instruments; BEPS Action 2	OECD BEPS Action 2; ATAF Guidance
Controlled Foreign Company (CFC) Rules	Scope and operation of CFC regimes; implications for MNE tax planning	OECD BEPS Action 3
Transfer Pricing Interactions in Tax Planning	Integration of TP and tax planning in value chain structures	OECD TP Guidelines (2022)
BEPS and Treaty Anti-Abuse Provisions	Principal Purpose Test (PPT), Limitation on Benefits (LOB), and MLI	OECD BEPS Action 6; OECD MLI Handbook
International Tax Compliance and Reporting	FATCA, CRS, CbCR, and beneficial ownership disclosure	OECD CRS; BEPS Action 13

Ethical Tax Planning & Corporate Responsibility	Boundaries between tax avoidance and evasion; public interest tax practice	IFAC IES 4; OECD Responsible Tax Report
Tax Planning in Developing Country Contexts	Regional approaches (ATAF, AU) and domestic policy implications	ATAF Position Papers (2023)
Capstone Simulation Project	Designing a compliant cross-border tax plan for a multinational	ICTAZ Tax Simulation Lab

8.6 Teaching & Learning Strategies

- Interactive lectures and discussions on tax planning frameworks
- Case studies on real multinational structures
- Workshops on treaty application and withholding tax planning
- Simulation exercises for compliance and disclosure requirements
- Guest lectures by tax policy advisors and compliance officers
- Group projects analyzing multinational compliance risk scenarios

8.7 Assessment Methods

Assessment Component	Weight	Description
Continuous Assessment	40%	Case studies, ethical analysis reports, and simulation exercises
Final Examination	60%	3-hour applied exam assessing planning and compliance scenarios
Total	100%	

Continuous assessment includes a Cross-Border Tax Planning Project and Compliance Risk Report.

8.8 Learning Resources

Core References

1. OECD (2023) – Base Erosion and Profit Shifting (BEPS) Inclusive Framework Reports.
2. UN (2022) – Handbook on Selected Issues in Protecting the Tax Base of Developing Countries.
3. IBFD (2023) – Cross-Border Tax Planning and Compliance Manual.
4. IFAC (2023) – International Education Standards (IES 2, 3, 4).
5. OECD (2022) – BEPS Actions 2, 6, and 12 Implementation Reports.

Supplementary References

6. ATAF (2023) – African Tax Administration Forum Guidance on BEPS Implementation.

7. World Bank (2022) – Corporate Tax Governance and Compliance Manual.
8. OECD (2021) – Transfer Pricing and Cross-Border Taxation Handbook.

8.9 Digital Tools and Learning Platforms

- OECD & IBFD Online Databases — access to treaties and BEPS reports
- Excel / Power BI — modeling withholding tax and effective tax rates
- ICTAZ Tax Planning Portal — submission of projects and compliance simulations
- ATAF e-Learning Platform — regional compliance case studies

8.10 Ethics & Professional Integration

Aligned with IFAC IES 4 (Professional Values, Ethics & Attitudes):

- Reinforces integrity, fairness, and transparency in tax planning.
- Strengthens ethical reasoning to distinguish legitimate from abusive practices.
- Encourages public-interest orientation and accountability in advisory services.
- Builds awareness of international cooperation and disclosure obligations.

8.11 International Benchmarking

Institution / Framework	Comparable Course / Standard	Alignment Focus
OECD (Global)	International Tax Planning & Compliance Course	BEPS 2.0 compliance
UN (Global)	Tax Policy and Base Protection Manual	Developing-country perspectives
IBFD (Amsterdam)	Cross-Border Tax Structuring and Compliance	Policy and risk management
ATAF (Africa)	Regional BEPS Capacity-Building Course	African implementation context
IFAC (IES 2 & 4)	Technical and Ethical Competence	Integrated ethical decision-making

8.12 Expected Graduate Competencies

Graduates will be able to:

- Design and evaluate cross-border tax planning structures.
- Apply treaty and BEPS principles in managing tax risks.
- Ensure compliance with global reporting and disclosure frameworks.
- Demonstrate ethical judgment and professional accountability.
- Advise governments and MNEs on international compliance systems.

8.13 Quality Assurance and Review

- Moderation by PAAB.

- Annual benchmarking with OECD, UN, and IBFD programs.
- Incorporation of real multinational case data and BEPS updates.
- Oversight by ICTAZ Academic & Quality Assurance Committee.

Course 9: IT-204 — Tax Dispute Resolution & Mutual Agreement Procedures

(Core Module — Stage 2: Advanced Transfer Pricing & International Practice — PGDIT)

9.1 Course Details

Course Title:	Tax Dispute Resolution & Mutual Agreement Procedures
Module Code:	IT-204
Level:	Post-Graduate (ZNQF Level 9 / RQF Level 7 Equivalent)
Stage:	2 — Advanced Transfer Pricing & International Practice
Credit Hours:	6
Alignment:	OECD BEPS Action 14, UN Tax Dispute Resolution Manual, IFAC IES 2, 3, 4
Prerequisites:	IT-102 (Double Taxation Treaties & Model Conventions), IT-103 (Transfer Pricing Fundamentals)

9.2 Course Description

This course equips learners with the knowledge and skills to manage and resolve international tax and transfer pricing disputes between taxpayers and tax authorities, or between tax administrations under bilateral and multilateral treaties.

It covers administrative, negotiation, and arbitration mechanisms, focusing on the Mutual Agreement Procedure (MAP), Advance Pricing Agreements (APAs), and Alternative Dispute Resolution (ADR) techniques.

The course emphasizes practical application, ethical judgment, and international coordination, enabling learners to advise multinational enterprises and governments on resolving disputes fairly, transparently, and efficiently.

9.3 Course Learning Outcomes

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

1. Identify the types and causes of international tax and transfer pricing disputes.
2. Interpret and apply OECD and UN frameworks for MAP and APA procedures.
3. Analyze the legal and administrative steps for dispute resolution under tax treaties.
4. Evaluate dispute prevention and risk mitigation strategies.
5. Demonstrate negotiation and arbitration skills in resolving tax conflicts.

6. Apply ethical and professional judgment in tax dispute situations.

9.4 Knowledge Areas and Competencies (IFAC IES 2, 3 & 4 Alignment)

Area	Competence Developed
Tax Dispute Mechanisms	Understanding MAP, APA, arbitration, and domestic appeal procedures
Transfer Pricing Dispute Management	Handling cross-border pricing disputes and double taxation issues
Negotiation & Mediation Skills	Conducting discussions and settlements between taxpayers and authorities
BEPS Action 14 Framework	Applying OECD best practices for effective dispute resolution
Ethical Conduct & Integrity	Managing conflicts of interest and maintaining professional objectivity
Legal Interpretation & Treaty Application	Applying Articles 25 and 26 of OECD/UN Models to real-world cases

9.5 Detailed Course Topics

Topic	Content Summary	Reference / Benchmark
Introduction to Tax Disputes	Causes, types, and parties to international tax disputes	OECD BEPS Action 14; UN Manual
Administrative and Judicial Dispute Resolution	Hierarchy of domestic and international dispute processes	OECD MAP Handbook; PAAB Guidelines
The Mutual Agreement Procedure (MAP)	Purpose, structure, and operation under OECD and UN Models	OECD Model Art. 25; UN Model (2023)
Advance Pricing Agreements (APAs)	Bilateral and multilateral APA procedures and benefits	OECD TP Guidelines Ch. IV
Arbitration in International Taxation	Types, legal basis, and challenges of arbitration	OECD Model Art. 25(5); EU Arbitration Convention
BEPS Action 14 and Minimum Standards	Implementation, peer review process, and monitoring	OECD BEPS Action 14 Report (2023)
Dispute Prevention Strategies	Risk assessment, internal control systems, and cooperative compliance	OECD Tax Administration Series
Role of Tax Administrations in MAPs	Competent authority functions and communication protocols	OECD MAP Statistics Database
Developing Country Perspectives	Challenges in access, capacity, and equitable resolution	ATAF Dispute Resolution Guidelines (2023)
Ethics and Professional Conduct in Tax Disputes	Confidentiality, independence, fairness, and integrity	IFAC IES 4; PAAB Ethics Code
Case Studies in MAP	Analysis of recent international	IBFD Dispute Resolution

and Arbitration	and African dispute cases	Database
Simulation Exercise	Conducting a MAP negotiation and preparing an APA proposal	ICTAZ Dispute Simulation Lab

9.6 Teaching & Learning Strategies

- Interactive lectures introducing global dispute resolution systems
- Case study analysis of actual MAP and arbitration decisions
- Role-playing simulations (competent authority vs taxpayer negotiations)
- Workshops on APA drafting and dispute prevention frameworks
- Guest lectures by tax lawyers, arbitrators, and revenue officials
- Group projects evaluating dispute resolution mechanisms in different countries

9.7 Assessment Methods

Assessment Component	Weight	Description
Continuous Assessment	40%	Case study reviews, negotiation simulations, and MAP project
Final Examination	60%	3-hour paper testing theory, application, and dispute resolution analysis
Total	100%	

Continuous assessment includes a Mock MAP Simulation Project and an APA Drafting Exercise.

9.8 Learning Resources

Core References

1. OECD (2023) – BEPS Action 14: Making Dispute Resolution More Effective.
2. OECD (2022) – Manual on the Effective Mutual Agreement Procedure (MEMAP).
3. UN (2023) – Manual on the Mutual Agreement Procedure under Tax Treaties.
4. IBFD (2023) – Guide to International Tax Dispute Resolution.
5. IFAC (2023) – International Education Standards (IES 2, 3, 4).

Supplementary References

6. ATAF (2023) – African Tax Dispute Resolution Toolkit.
7. OECD (2021) – Tax Certainty and Dispute Prevention Framework.
8. World Bank (2022) – Tax Governance and Mediation in Developing Countries.

9.9 Digital Tools and Learning Platforms

- OECD MAP Statistics Portal — for dispute data and case outcomes
- IBFD MAP & Arbitration Database — case analysis repository
- ICTAZ Dispute Simulation Portal — MAP negotiation practice
- Power BI / Excel — for tax dispute trend analysis
- ATAF Knowledge Hub — African dispute resolution best practices

9.10 Ethics & Professional Integration

Aligned with IFAC IES 4 (Ethics & Professional Values):

- Encourages fair, transparent, and professional conduct in tax negotiations.
- Promotes independence and impartiality in dispute resolution.
- Strengthens professional skepticism and confidentiality in client engagements.
- Reinforces respect for international cooperation and integrity in practice.

9.11 International Benchmarking

Institution / Framework	Comparable Course / Standard	Alignment Focus
OECD (Paris)	MAP and Arbitration Training Program	Dispute resolution best practices
UN (Global)	MAP for Developing Countries	Practical applications for low-capacity tax administrations
IBFD (Amsterdam)	International Tax Dispute Resolution	Case management and negotiation techniques
ATAF (Africa)	MAP and Dispute Resolution Toolkit	Regional dispute capacity development
IFAC (IES 2 & 4)	Technical and Ethical Competence	Professional integrity and dispute ethics

9.12 Expected Graduate Competencies

Graduates will be able to:

- Interpret and apply MAP, APA, and arbitration frameworks in cross-border tax disputes.
- Design and implement strategies to prevent and manage tax controversies.
- Facilitate ethical negotiation between tax authorities and taxpayers.
- Prepare professional dispute documentation and analysis reports.
- Demonstrate integrity and accountability in all phases of tax dispute resolution.

9.13 Quality Assurance and Review

- Moderation by PAAB.
- Annual benchmarking with OECD, UN, and IBFD dispute resolution programs.
- Integration of case-based simulations for practical competency assessment.

- Oversight by ICTAZ Academic & Quality Assurance Committee.

Course 10: IT-205 — Capstone Project in International Tax & Transfer Pricing

(Integrative Module — Stage 2: Advanced Transfer Pricing & International Practice — PGDIT)

10.1 Course Details

Course Title:	Capstone Project in International Tax & Transfer Pricing
Module Code:	IT-205
Level:	Post-Graduate (ZNQF Level 9 / RQF Level 7 Equivalent)
Stage:	2 — Advanced Transfer Pricing & International Practice
Credit Hours:	9
Alignment:	IFAC IES 5 (Practical Experience), IES 6 (Assessment of Competence), IES 4 (Ethics & Values); OECD & UN Frameworks
Prerequisites:	Completion of all Stage 1 and Stage 2 coursework modules

10.2 Course Description

The Capstone Project is designed to assess learners' ability to integrate and apply knowledge of international taxation, transfer pricing, and global tax policy to solve complex, practical problems.

It involves a research-based or applied professional project, where learners analyze a real or simulated cross-border taxation issue, design compliant and ethical tax solutions, and present findings in a professional report and oral defense.

The Capstone simulates actual professional practice — where learners act as international tax consultants or policy advisors, applying frameworks from OECD BEPS, UN Tax Committee, ATAF, and PAAB Zimbabwe standards.

10.3 Course Learning Outcomes

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

1. Integrate international tax and transfer pricing knowledge to solve real-world problems.
2. Design and implement compliant cross-border tax or TP strategies.
3. Conduct analytical, legal, and ethical evaluations of international tax policies.
4. Produce a professional, evidence-based Capstone Report suitable for stakeholder presentation.
5. Defend findings through oral presentation and expert questioning.

6. Demonstrate professional ethics, independence, and reflective competence.

10.4 Knowledge Areas and Competencies (IFAC IES 5 & 6 Alignment)

Area	Competence Developed
Applied Tax Research & Analysis	Conducting applied research in international tax or TP issues
Technical Integration	Applying advanced principles from OECD, UN, and BEPS frameworks
Strategic & Policy Evaluation	Developing and critiquing global tax or TP policy responses
Ethics & Professional Judgment	Applying IFAC, OECD, and PAAB ethical standards
Professional Communication	Producing and presenting technical reports to diverse audiences
Reflective Practice & Learning	Evaluating personal growth and professional capability

10.5 Project Phases and Deliverables

Phase	Description	Key Deliverables
Proposal Development	Identification of topic, objectives, and methodology	Proposal (2,000 words)
Literature Review & Framework Design	Review of theories, tax laws, treaties, and BEPS/TP models	Draft framework chapter
Fieldwork / Data Collection	Collection of financial, legal, or policy data for analysis	Dataset & research notes
Analysis & Discussion	Application of analytical tools (quantitative, legal, ethical)	Analytical results
Final Report & Recommendations	Preparation of professional report for stakeholder review	10,000–12,000 word Capstone Report
Oral Defense (Viva Voce)	30-minute presentation before expert panel	Presentation & Q&A defense

10.6 Teaching & Learning Strategies

- Supervised mentorship by academic and industry experts
- Workshops on research design, ethics, and report writing
- Seminars on international tax reforms and BEPS policy analysis
- Peer review sessions to enhance quality and collaboration
- Simulations of professional advisory board presentations
- Independent research with guided supervision

10.7 Assessment Methods

Assessment Component	Weight	Description
Capstone Proposal	20%	Research proposal and presentation for approval
Final Written Report	50%	Comprehensive report integrating analysis and recommendations
Oral Defense (Viva Voce)	20%	Presentation and defense before academic/industry panel
Reflective Journal	10%	Professional learning and ethics reflection report
Total	100%	

Successful completion of both report and oral defense is mandatory to graduate.

10.8 Learning Resources

Core References

1. OECD (2023) – Transfer Pricing Guidelines & BEPS Inclusive Framework Reports.
2. UN (2023) – Manual on Double Tax Treaties and Transfer Pricing.
3. IBFD (2023) – Global Tax Policy & Transfer Pricing Handbook.
4. IFAC (2023) – IES 5 & 6: Practical Experience and Competence Assessment.

Supplementary References

5. ATAF (2023) – African Tax Policy & Capacity Development Toolkit.
6. World Bank (2022) – International Tax Policy and Administration Framework.
7. OECD (2022) – Tax Certainty and Dispute Prevention Guidelines.

10.9 Digital Tools and Learning Platforms

- IBFD Tax Research Database — for global case law and policy studies
- Power BI / Excel / R — for financial and TP data analysis
- OECD BEPS Portal — to access current international tax reforms
- ICTAZ Capstone Portal — for report submission and supervision tracking
- Turnitin / Grammarly / Zotero — for referencing, quality, and integrity control

10.10 Ethics & Professional Integration

Aligned with IFAC IES 4, 5 & 6 (Ethics, Practical Experience, and Competence):

- Promotes public interest accountability and transparency in professional judgment.
- Reinforces independence, confidentiality, and professional skepticism.
- Integrates social responsibility and ethical impact in global tax analysis.

- Develops lifelong learning and reflective professionalism.

10.11 International Benchmarking

Institution / Framework	Comparable Course / Standard	Alignment Focus
OECD (Global)	Capstone Project – BEPS & TP Implementation	Policy analysis and practical reporting
UN (Global)	International Taxation Research Project	Applied global tax problem-solving
IBFD (Amsterdam)	Taxation Research & Practice Program	Analytical and documentation standards
IFAC (Global)	IES 5 & 6 – Competence & Assessment	Practical experience and professional ethics
PAAB (Zimbabwe)	Final Professional Competence Assessment	Local relevance and regulatory compliance

10.12 Expected Graduate Competencies

Graduates will be able to:

- Conduct advanced research and analysis in international tax and TP.
- Integrate legal, policy, and ethical considerations in advisory work.
- Prepare and defend professional-grade reports for regulators or clients.
- Demonstrate competence aligned with global accounting and tax standards.
- Exhibit leadership, integrity, and analytical excellence in professional practice.

10.13 Quality Assurance and Review

- Supervision by PAAB-registered tax and TP practitioners.
- Peer review and external moderation by OECD/UN-affiliated experts.
- Benchmarking with OECD and IBFD Capstone frameworks.
- Oversight by ICTAZ Academic & Quality Assurance Committee.