

Certified Global Tax Practitioner (CGTP)[™]

Course Outline



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What Modules are covered?

Module 1 - Taxation Revenue Authorities

- 1) The Objectives of Taxation
- 2) The Classification of Taxes
- 3) The Principles of an Ideal Tax System
- 4) Traditional Approaches
- 5) Introduction to Tax Administration
- 6) Taxing Power

Module 2 – Industrial Development

- 1) Personal Income Tax
- 2) Companies Income Tax
- 3) Industrial Development
- 4) VAT
- 5) Capital Gain Tax Act
- 6) Education Tax Act
- 7) Stamp Duties Act
- 8) Custom and Excise Duties Management

Module 3 - Revenues Power of Enquires

- 1) Filing Requirements
- 2) Assessments
- 3) Collection Procedures
- 4) Government Assessment
- 5) Collection Section
- 6) Monthly Tax Reconciliation
- 7) Ethical Issues

Module 4 – Tax Audit and Investigation

- 1) Foundation
- 2) Tax Audits
- 3) Tax Audit Branch
- 4) Types of Tax Audit
- 5) Types of Tax Process
- 6) Audit Checklist
- 7) Post Audit Meetings
- 8) Final Audit Reports

- 9) Types of Audit Exercise
- 10) Technical Procedures
- 11) Audit Programme
- 12) Tax Investigations
- 13) Stages of Tax Investigations
- 14) Intelligence Division
- 15) Civil Investigations Unit
- 16) Criminal Investigations Unit

- 17) Intelligence Investigations Unit
- 18) Assessments of Investigations Unit

Module 5 – Tax Appeal Tribunal and Tax Laws

- 1) Constitution of a Tribunal
- 2) Jurisdiction of Tribunal
- 3) Criminal Prosecution
- 4) Types of Tax Audit
- 5) Appeals of the Service
- 6) Definition of Trade

Module 6 – Tax Planning and Tax Avoidance

- 1) Tax Planning
- 2) Tax Avoidance
- 3) Tax Evasion
- 4) Types of Tax Audit
- 5) Communication with Clients
- 6) Communication with other Stakeholders

Module 7 – Taxation of Incomes, Offences and Penalties

- 1) Tax Legalisation
- 2) Income Tax Returns
- 3) Foreign Employment
- 4) Chargeable Persons
- 5) Chargeable Incomes
- 6) Types of Incomes
- 7) Exempt Incomes
- 8) Exempt Incomes
- 9) Benefits in Kind of Perquisites

- 10) Non-Taxable Allowances
- 11) Reliefs
- 12) Offences and Penalties
- 13) Minimum Tax
- 14) Tax Tables
- 15) Taxation of Income from Partnership

Module 8 – Value Added Tax

- 1) Useful Definitions
- 2) Withholding Tax
- 3) Value Added Tax
- 4) Goods and Services Exempted from Tax
- 5) Input Vat
- 6) Vat Returns
- 7) Exempt Incomes
- 8) Administration of VAT

Module 9 – Capital Allowances

- 1) Qualifying Expenditure
- 2) Assets Acquired
- 3) Plant, Machinery and Fixtures
- 4) Plantations
- 5) Allowances
- 6) Leasing Assets
- 7) Capital Allowances Rates

Module 10 – Capital Gains Tax

- 1) Objectives of Capital Gain Tax
- 2) Administration of Capital Gain Tax
- 3) Allowable and Dis-allowable Expenditure
- 4) Computation of Chargeable Gains
- 5) Exemptions from Chargeable Gains

Module 11 – Tax Effects of Privatization

Module 12 – Profits, Accessible Profits

Module 13 – Pioneer Legislation

Module 14 – Petroleum Profits Tax

Module 15 – Stamp Duties

Module 16 – Tax Planning and Management

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