

Certified Global Tax Practitioner (CGTP)

Duration: 4 days(32 Hours)

Course Outline:

Module 1 - Taxation Revenue Authorities and Ethical Issues

- The Objectives of Taxation
- The Classification of Taxes
- The Principles of an Ideal Tax System
- Traditional Approaches
- Introduction to Tax Administration
- Taxing Power

Module 2 – Industrial Development

- Personal Income Tax
- Companies Income Tax
- Industrial Development
- VAT
- Capital Gain Tax Act
- Education Tax Act
- Stamp Duties Act
- Custom and Excise Duties Management

Module 3 - Revenues Power of Enquires

- Filing Requiriments
- Assessments
- Collection Procedures
- Government Assessment
- Collection Section
- Monthly Tax Reconciliation
- Ethical Issues

Module 4 – Tax Audit and Investigation

- Foundation
- Tax Audits
- Tax Audit Branch
- Types of Tax Audit
- Types of Tax Process
- Audit Checklist
- Post Audit Meetings
- Final Audit Reports
- Types of Audit Exercise
- Technical Procedures
- Audit Programme
- Tax Investigations
- Stages of Tax Investigations
- Intelligence Division
- Civil Investigations Unit
- Criminal Investigations Unit
- Intelligence Investigations Unit
- Assessments of Investigations Unit

Module 5 – Tax Appeal Tribunal and Tax Laws

- Constitution of a Tribunal
- Jurisdiction of Tribunal
- Criminal Prosecution
- Types of Tax Audit
- Appeals of the Service
- Definition of Trade

Module 6 – Tax Planning and Tax Avoidance

- Tax Planning
- Tax Avoidance

- Tax Evasion
- Types of Tax Audit
- Communication with Clients
- Communication with other Stakeholders

Module 7 – Taxation of Incomes, Offences and Penalties

- Tax Legalisation
- Income Tax Returns
- Foreign Employment
- Chargeable Persons
- Chargeable Incomes
- Types of Incomes
- Exempt Incomes
- Exempt Incomes
- Benefits in Kind of Perquisites
- Non-Taxable Allowances
- Reliefs
- Offences and Penalties
- Minimum Tax
- Tax Tables
- Taxation of Income from Partnership

Module 8 – Value Added Tax

- Useful Definitions
- Withholding Tax
- Value Added Tax
- Goods and Services Exempted from Tax
- Input Vat
- Vat Returns
- Exempt Incomes

- Administration of VAT

Module 9 – Capital Allowances

- Qualifying Expenditure
- Assets Acquired
- Plant, Machinery and Fixtures
- Plantations
- Allowances
- Leasing Assets
- Capital Allowances Rates

Module 10 – Capital Gains Tax

- Objectives of Capital Gain Tax
- Administration of Capital Gain Tax
- Allowable and Dis-allowable Expenditure
- Computation of Chargeable Gains
- Exemptions from Chargeable Gains

Module 11 - Remaining Modules

- Module 11 – Tax Effects of Privatization and Commercialization
- Module 12 – Profits, Accessible Profits and Tax Payable
- Module 13 – Pioneer Legislation
- Module 14 – Petroleum Profits Tax
- Module 15 – Stamp Duties
- Module 16 – Tax Planning and Management