



**NATIONAL BOARD FOR TECHNICAL EDUCATION**

**NATIONAL DIPLOMA (ND)**

**IN**

**TAXATION**

**CURRICULUM AND COURSE SPECIFICATIONS**

**SEPTEMBER, 2012**

**Plot B, Bida Road, P.M.B. 2239, Kaduna, Nigeria**  
**[www.nbte.gov.ng](http://www.nbte.gov.ng)**

## **GENERAL INFORMATION**

### **1.0 TITLE OF THE PROGRAMME**

The programme shall be known as National Diploma (ND) in Taxation.

### **2.0 GOAL OF THE PROGRAMME**

The goal of the National Diploma in Taxation Programme is to produce technical middle level manpower that can effectively perform a range of functions in the field of Taxation.

### **3.0 OBJECTIVES OF THE PROGRAMME:**

The ND Taxation diplomate should be able to:

- i. Apply knowledge of the principles of taxation to various situations.
- ii. Apply the basic knowledge of tax administration and practice in both private and public sectors.
- iii. Assist in the collection and integration of basic financial data for use in tax decisions.
- iv. Prepare tax statements
- v. Assist in the preparation of short and long term tax plans.
- vi. Collect and collate relevant tax information to aid Management and Administrators in making fiscal decisions.
- vii. Interpret basic statistical and financial data for tax purposes.
- viii. Participate effectively in carrying out survey and feasibility studies on Tax.
- ix. Set up and successfully manage a private enterprise.

### **4.0 ENTRY REQUIREMENTS**

Entry requirements into the programme are:

- 4.1 GCE Ordinary Level or its equivalent (Teachers Grade II, WASC, SSCE, NABTEB, NECO, VEI with at least five credit passes including English Language, Mathematics and any other three subjects from the following: Economics/ Commerce, Business Methods, Principles of Accounts, Literature in English, History, Statistics, Geography, Government, Agricultural Science/Biology obtained at not more than two sittings.
- 4.2 Pass in the Unified Tertiary matriculation Examination (UTME) with at least the minimum cut-off points.

## 5.0 CURRICULUM

**5.1** The curriculum is structured into four semesters of classroom, laboratory /workshop activities in the institution and 3 to 4 months supervised industrial work experience scheme (SIWES) in a relevant industry. Each semester of institutional based activities shall be for duration of 17 weeks distributed as follows:

- 15 contact weeks of teaching, i.e. theory, practical exercises, quizzes, tests etc and
- 2 weeks for examination and registration

### 5.2 Curriculum Structure for the Programme

The structure of the curriculum consists of four main components as follows:

- i. General Education Courses.
- ii. Foundation Courses
- iii. Professional Courses
- iv. Supervised Industrial Work Experience Scheme (SIWES).

**5.3 The General Education** component includes courses in Social Sciences,/Art/Humanities/Mathematics/Natural Sciences/English Language/Communication, History and Physical & Health Education, Citizenship Education and Entrepreneurship.

The General Education courses shall account for not more than 15% of the total contact hours for the programme.

**5.4 Foundation Courses** include Economics, Quantitative Techniques, Statistics, and Law, etc. The number of hours for the Foundation courses shall be between 10 – 15% of the total contact hours for the programme.

**5.4 Professional Courses** are specialized core courses which give the student the theory and practical skills he needs to practice in his field of specialization at the technician level.

### **5.6 Final year (ND) Project.**

Final year ND students in this programme are to carry out individual project work in the field of taxation as mandatory requirement for graduation.

## **6.0 CONDITIONS FOR THE AWARD OF NATIONAL DIPLOMA (ND) TAXATION**

**6.1** The ND programme in Taxation shall be accredited by NBTE before the diplomates are awarded the diploma certificates.

Details about the process of accrediting a programme for the award of the National Diploma or Higher National Diploma are available from the Executive Secretary, National Board for Technical Education, Plot B, Bida Road, P.M.B. 2239, Kaduna, Nigeria.

**6.2** Institution will award the National Diploma to candidates who have successfully completed the programme's course work, after passing the prescribed course works, examinations, diploma project and SIWES. Such candidate should have completed between 72 and 80 semester credit units as prescribed in the programme.

## **7.0 CLASSIFICATION OF DIPLOMAS**

**7.1** Diplomas shall be classified as follows:

Distinction	CGPA of 3.50 and above.
Upper Credit	CGPA of 3.00 – 3.49
Lower Credit	CGPA of 2.50 – 2.99
Pass	CGPA of 2.00 – 2.49

### **7.2 Duration**

The National Diploma (ND) programme is terminal and candidates graduating from the programme should be able to perform at the technician level. The Diploma programme should run for 4 semesters of 17 weeks. A candidate must take all the credit units per semester but should not exceed a maximum of 35.

## **8.0 GUIDELINES ON SIWES**

For the smooth operation of the SIWES, the following guidelines shall apply:

- (a) Institution offering the programme shall arrange to place the students in industry
- (b) The placement Officer should discuss and agree with industry on the following:
  - i. Task inventory of what the student should be expected to experience during the period of attachment.
  - ii. The Industry-based and Institution-based supervisors of the student.
  - iii. The final grading of the student during the period of attachment should be weighted more on the evaluation by his Industry-based supervisor.

### **8.1 Evaluation of Students during the SIWES**

The following criteria should be used for evaluation of students during SIWES:

- (a) Punctuality
- (b) Attendance
- (c) General attitude to work
- (d) Respect for authority
- (e) Interest in the field/technical area
- (f) Technical competence as a potential technician in his field

## **8.2 Grading of SIWES**

To ensure uniformity of grading scales, the institution should ensure that the uniform grading of students' work, which has been agreed to by all institutions is adopted

## **8.3 The Institution Based Supervisor**

The institution-based supervisor should initial the log book during each visit. This will enable him to check and determine to what extent the objectives of the scheme are being met and to assist students having any problems regarding the specific assignments given to them by their industry-based supervisor.

## **8.4 Frequency of Visit**

Institution should ensure that students placed on attachment are visited within one month of their placement. Other visits shall be arranged so that:

- (1) There is another visit six weeks after the first visit and
- (2) A final visit in the last month of the attachment

## **8.5 SIWES as a Component of the Curriculum**

The completion of SIWES is important in the final determination of whether the student is successful in the programme or not. Failure in the SIWES is an indication that the student has not shown sufficient interest in the field or has no potential to become a skilled technician in his field. The SIWES should be graded on a fail or pass basis. Where a student has satisfied all other requirements but failed SIWES, he may only be allowed to repeat another four months SIWES at his own expense.

## **9.0 GUIDANCE NOTES FOR TEACHERS OF THE PROGRAMME**

**9.1** The new curriculum is drawn in course units. This is in keeping with the provision of the National Policy on Education which stresses the need to introduce the semester credit unit which will enable a student who so wishes to transfer the units already completed in an institution of similar standard from which he is transferring.

**9.2** In designing the units, the principles of the modular system by product has been adopted; thus making each of the professional modules, when completed, provide the student with technician operative skills, which can be used for employment purposes.

**9.3** As the success of the credit unit system depends on the articulation of programmes in the institutions and industry, the curriculum content has been written in behavioural objectives, so that it is clear to all, the expected performance of the student who successfully completed some of the courses or the diplomates of the programme. There is a slight departure in the presentation of the performance based curriculum which requires the conditions under which the performance are expected to be carried out and the criteria for the acceptable levels of performance. It is a deliberate attempt to involve the staff of the department teaching the programme in writing their own curriculum stating the conditions under which the performance can be vetted by the Academic Board of the institution. Our main aim is to continue to see to it that a solid internal evaluation system exists in each institution for ensuring minimum standard and quality of education in the programme offered throughout the polytechnic system.

**9.4** The teaching of the theory and practical work should as much as possible, be integrated. Practical exercises, especially those in professional courses and laboratory work should, as much as possible, be integrated.

## CURRICULUM TABLE

### ND 1: SEMESTER 1

S/N	CODE	COURSE TITLE			CU	CH
1.	GNS 101	Use of English I			2	2
2.	GNS 111	HIV/AIDS, Psycho-active Substances Use (Drug Abuse) and Citizenship Education			2	2
3.	ACC 111	Principles of Accounting 1			4	4
4.	BAM 112	Business Mathematics 1			3	3
5.	BAM 113	Principles of Law			3	3
6.	BAM 114	Principles of Economics I			2	2
7.	BAM 211	Principles of Management I			2	2
8.	TAX 111	Principles of Taxation			3	3
9.	TAX 112	Information and Communication Technology (ICT) I			2	2
		<b>TOTAL</b>			<b>23</b>	<b>23</b>

### ND 1: SEMESTER 2

S/N	CODE	COURSE TITLE			CU	CH
1.	GNS 102	Communication in English I			2	2
2.	EED 126	Introduction to Entrepreneurship			2	2
3.	ACC 121	Principles of Accounting II			4	4
4.	BAM 122	Business Mathematics I			3	3
5.	BAM 124	Principles of Economics II			3	3
6.	BAM 214	Business Law			2	2
7.	BAM 221	Principles of Management II			2	2
8.	TAX 121	Tax Administration in Nigeria			3	3
9.	TAX 122	Information and Communication Technology (ICT) II			3	3
		<b>TOTAL</b>			<b>24</b>	<b>24</b>

**ND II: SEMESTER 1**

S/N	CODE	COURSE TITLE			CU	CH
1.	GNS 228	Research Methods			2	2
2.	BAM 212	Business Statistics I			3	3
3.	ACC 211	Financial Accounting I			4	4
4.	ACC 213	Auditing			3	3
5.	EED 216	Practice of Entrepreneurship			2	2
6.	TAX 211	Personal Income Taxation			3	3
7.	TAX 212	Taxation of Companies			3	3
8.	TAX 213	Miscellaneous Taxation			3	3
9.	GNS 241/229/230*	Gen. Physics/Gen. Chemistry/Gen. Biology			2	2
10	GNS 201	Use of English II			2	2
		<b>TOTAL</b>			<b>27</b>	<b>27</b>

**\*ELECTIVES****ND II: SEMESTER 2**

S/N	CODE	COURSE TITLE	T	P	CU	CH
1.	BAM 222	Business Statistics II			3	3
2.	ACC 221	Financial Accounting II			4	4
3.	ACC 225	Public Sector Accounting			2	2
4.	ACC 229	Project			3	3
5.	PAD 111	Elements of Public Administration			3	3
6.	PAD 211	Intro. to Public Finance			2	2
7.	TAX 221	Introduction to Tax Audit and Investigation			3	3
8.	TAX 222	Tax Laws and Practice			3	3
9.	TAX 223	Introduction to Specialized Companies Taxation			3	3
10.	GNS 202	Communication in English II			2	2
		<b>TOTAL</b>			<b>28</b>	<b>28</b>



<b>PROGRAMME: National Diploma In Taxation</b>	<b>CODE: TAX 111</b>	<b>CREDIT HRS: 3</b>
<b>COURSE: Principles Of Taxation</b>	<b>PRE-REQUISITE</b>	<b>THEORETICAL: 2 Hrs/Week 33%</b>
<b>SEMESTER: First</b>		<b>PRACTICAL :1 Hr/Week – 66%</b>

**Goal:** To expose the student to the concept and general principles of Tax.

<p><b>GENERAL OBJECTIVES</b></p> <p>On completion of this module the student should be able to:</p> <ol style="list-style-type: none"> <li>1. Understand historical development of taxation in Nigeria.</li> <li>2. Understand the meaning and concept of taxation.</li> <li>3. Understand the purposes of taxation.</li> <li>4. Understand types of taxation.</li> <li>5. Understand the traditional and modern principles (cannons) of taxation.</li> <li>6. Understand the components of the tax system.</li> <li>7. Understand basic terminologies in taxation.</li> </ol>
--

<b>Theoretical Content</b>		
<b>GENERAL OBJECTIVE 1: Understand historical development of taxation in Nigeria</b>		
<b>Specific Learning Outcomes</b>	<b>Teacher’s Activities</b>	<b>Learning Resources</b>
<ol style="list-style-type: none"> <li>1.1 Explain pre-colonial taxation in Nigeria</li> <li>1.2 Explain taxation during colonialism</li> <li>1.3 Explain the introduction of modern taxation in the first, second and third republics.</li> <li>1.4 Explain the major taxes introduced and their dates.</li> <li>1.5 Explain amendments on major taxes.</li> </ol>	<ol style="list-style-type: none"> <li>i. Explain pre-colonial taxation in Nigeria: Zakat, forced labour as early forms of taxation.</li> <li>ii. Explain taxation during colonialism: direct tax ordinance No3, direct taxation ordinance No4, finance law No1, etc.</li> <li>iii. Explain the Income Tax Management Act (ITMA).</li> <li>iv. Explain the major taxes introduced after independence.</li> <li>v. Explain amendments on major taxes.</li> </ol>	<ul style="list-style-type: none"> <li>Projector</li> <li>Charts</li> <li>Video</li> <li>television</li> <li>Computer</li> <li>Copies of Income Act.</li> <li>Related publications</li> </ul>
<b>General Objective 2: Understand the meaning and concept of taxation.</b>		

2.1 Define tax. 2.2 Explain the difference between tax and taxation	i. Explain the major differences between tax and taxation.	
<b>General objective 3: Understand the purposes of taxation.</b>		
3.1 Explain taxation as a means of generating revenue for government. 3.2 Explain taxation as a tool for fiscal policy. 3.3 Explain tax as a means of income redistribution.	i. Explain the aims of taxation: revenue generation, regulating the economy, stabilizing the economy, income redistribution, etc. ii. Explain fiscal policy.	Textbooks/journals
<b>General Objective 4: Understand types of taxation.</b>		
4.1 Define direct taxes. 4.2 Define indirect taxes. 4.3 Explain the advantages and disadvantage of direct taxes. 4.4 Explain the advantages and disadvantage of indirect taxes. 4.5 Explain progressive and regressive taxes stating their importance to the Government.	i. Explain the major direct taxes such as Personal Income Tax, Company Income Tax, and Petroleum profit Tax, Capital Gains Tax, etc. ii. Explain the major indirect taxes such as import duties, export duties, excise duties, VAT, etc. iii. Explain progressive and regressive taxes and their importance to the government.	Publications of the NEPC, FIRS and Nigerian Customs Service Import/Export prohibition list
<b>General Objective 5: Understand the traditional and modern principles (Cannons) of taxation.</b>		
5.1 Explain Adams Smith's cannons of taxation: neutrality, simplicity, flexibility etc.	i. Explain Adams Smith's cannons of taxation in relation to a good tax system: equity, economy, certainty, neutrality etc.	Textbooks
<b>General Objective 6: Understand the components of the tax system.</b>		
6.1 Explain the structure of Nigerian tax system	i. Explain the various elements of the Nigerian tax system.	
<b>General Objective 7: Understand basic terminologies in taxation.</b>		
7.1 Define the following terms used in taxation: tax avoidance, tax evasion, tax shifting, tax incidence, adjusted income, assessable income, chargeable income etc.	i. Explain the following terms used in taxation: tax avoidance, tax evasion, tax shifting, tax incidence, adjusted income, assessable income, chargeable income etc.	Textbooks, encyclopedia

<b>PROGRAMME: National Diploma In Taxation</b>	<b>CODE: TAX 112</b>	<b>CREEDIT HRS: 3</b>
<b>COURSE: Information And Communication Technology (ICT) I</b>	<b>PRE-REQUISITE</b>	<b>THEORETICAL: 1 Hr/Week 34%</b>
<b>SEMESTER: First</b>		<b>PRACTICAL: 2 Hrs/Week – 66%</b>

**Goal: To expose students to the knowledge and understanding of the techniques and application of computer for information and communication in organization.**

<b>GENERAL OBJECTIVES</b>		
On completion of this module, the student should be able to:		
<ol style="list-style-type: none"> <li>1. Understand the concept of ICT.</li> <li>2. Understand computer operating systems and software.</li> <li>3. Understand the method of data handling and management</li> <li>4. Appreciate relevant soft wares used in taxation.</li> </ol>		
<b>THEORETICAL CONTENTS</b>		
<b>GENERAL OBJECTIVE 1: Understand the concept of Information and Communication Technology (ICT)</b>		
<b>SPECIFIC LEARNING OUTCOMES</b>	<b>TEACHER'S ACTIVITIES</b>	<b>RESOURCES</b>
<ol style="list-style-type: none"> <li>1.1 Define ICT.</li> <li>1.2 Define computer.</li> <li>1.3 Explain the History of computer.</li> <li>1.4 Define data and information.</li> <li>1.5 Explain characteristics and quality of information.</li> <li>1.6 Explain Data processing cycle.</li> <li>1.7 Demonstrate computer applications.</li> <li>1.8 Describe Computer programmes.</li> <li>1.9 State Uses of computer and its limitations.</li> </ol>	<ol style="list-style-type: none"> <li>i. Explain ICT concept and components</li> <li>ii. Describe computer</li> <li>iii. Explain the contributions of Abacus, Pascal, Babbage, etc in the development of modern computer.</li> <li>iv. Explain Analog, digital and hybrid computers</li> <li>v. Explain the differences between data and information</li> <li>vi. Demonstrate steps in data processing and storage device</li> <li>vii. Explain the broad classes of computers: mainframe, mini and micro computers and net works</li> <li>viii. Explain classes of system</li> <li>ix. Explain applications software</li> <li>x. Explain the uses of computers in business</li> </ol>	<p>Computer and accessories</p> <p>Text books</p> <p>External storage devices: Flash drives, Hard disc.</p>

	<ul style="list-style-type: none"> <li>xi. Explain the limitations of computer</li> <li>xii. Explain in details a data processing cycle</li> <li>xiii. Describe a computer programme</li> <li>xiv. Explain the various forms of computer programmes</li> <li>xv. Explain the characteristics of an information</li> <li>xvi) Explain the qualities of an information</li> </ul>	
<b>GENERAL OBJECTIVE 2: Understand Computer Operating Systems and Software</b>		
<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>
<ul style="list-style-type: none"> <li>2.1 Explain the configuration of a Computer.</li> <li>2.2 Explain the Central Processing Unit (CPU).</li> <li>2.3 Explain memory types and sizes.</li> <li>2.4 Explain motherboards and processors.</li> <li>2.5 Explain hard disc and sizes.</li> <li>2.6 Explain Computer Software.</li> </ul>	<ul style="list-style-type: none"> <li>i. Demonstrate how a computer is prepared for use and configured</li> <li>ii. Explain control Unit, Arithmetic and Logic Unit.</li> <li>iii. Explain computer RAMS and ROMS.</li> <li>iv. Explain Hard disc</li> <li>v. Explain the sizes of hard disc</li> <li>vi. Explain the term configuration of a computer</li> <li>vii. Explain CPU</li> <li>viii. Explain computer mother board</li> <li>ix. Explain computer processor</li> <li>x. Describe the forms of computer processors</li> <li>xi. Describe computer memory device</li> <li>xii. Explain computer memory sizes</li> <li>xiii. Explain computer software</li> <li>xiv. Explain the types of computer software</li> </ul>	<ul style="list-style-type: none"> <li>Computer and accessories.</li> <li>Text Books.</li> </ul>

<b>GENERAL OBJECTIVE 3: Understand the methods of Data handling and management</b>		
<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>
4.1 Explain Input Devices. 4.2 Explain Output Devices. 4.3 Demonstrate the use of Computer Storage Devices. 4.4 Demonstrate Access to Data files and organization. 4.5 Explain Data Base management.	i. Explain computer input device. ii. Explain computer output device. iii. Demonstrate use of common input devices and media including simple physical principles of operation and their practical applications. iv. Explain the description of displays, printers, plotters and computer output on microfilm. v. Demonstrate levels of storage: register, main and backup storage unit (systems and words) and capacities (Kbytes, Mbytes and Gbytes) Terabyte (TB) Peta bytes PB-Exabytes (EB) Zettabyte (ZB). vi. Explain Computer Drives (floppy and hard drives). vii. Explain CD-Rom and DVD. viii. Explain Mobile storage devices. ix. Explain the various types of software. x. Explain file, record, field and character. xi. Demonstrate file organization, file access and file processing.	Computer and accessories Text Books
<b>GENERAL OBJECTIVE 4.0: Appreciate relevant soft wares used in taxation.</b>		
1. Identify relevant softwares used in tax practice. 2. Demonstrate the use of the soft wares in (1) above. 3. Produce sample documents used in tax practice.	i.Explain softwares used in taxation ii. demonstrate the use of the softwares iii.Assign students to produce samples of documents used in tax practice.	

<b>PROGRAMME: National Diploma In Taxation</b>	<b>CODE: TAX 121</b>	<b>CREDIT HRS: 3</b>
<b>COURSE: Tax Administration In Nigeria</b>	<b>PRE-REQUISITE:</b>	<b>THEORETICAL: 1 Hr/Week 33%</b>
<b>SEMESTER: Second</b>	<b>TAX 1I1</b>	<b>PRACTICAL : 2 Hrs/Week – 67%</b>

**Goal: To introduce the student to the basic structure and administration of tax institutions in Nigeria.**

<p><b>GENERAL OBJECTIVES</b></p> <p>On completion of this module the student should be able to:</p> <ol style="list-style-type: none"> <li>1. Understand Tax Administration, Tax Legislation and Tax Jurisdiction.</li> <li>2. Understand the composition of the Joint Tax Board.</li> <li>3. Understand the composition, functions, powers and limitation of the Federal Inland Revenue Service.</li> <li>4. Understand the composition, functions, powers and limitations of the State Internal Revenue Board/Service.</li> <li>5. Understand the composition, functions, powers and limitations of the Local Government Revenue Committee.</li> <li>6. Understand the composition, functions, powers and limitations of the Joint State Revenue Committee.</li> <li>7. Understand the functions and powers of Tax Tribunals/Courts.</li> <li>8. Understand the role of the Chartered Institute of Taxation of Nigeria (CITN) in the development of taxation.</li> </ol>
--

<b>Theoretical Contents</b>		
<b>GENERAL OBJECTIVE 1: Understand tax administration, tax legislation and tax jurisdiction.</b>		
<b>Specific Learning Outcomes</b>	<b>Teacher’s Activities</b>	<b>Learning Resources</b>
<ol style="list-style-type: none"> <li>1.1 Define Tax Legislation.</li> <li>1.2 Define Tax Administration.</li> <li>1.3 Define Tax Jurisdiction.</li> <li>1.4 Explain the administrative structure of the Nigeria tax system.</li> <li>1.5 Identify the persons who are subject to the Nigerian tax laws.</li> <li>1.6 Explain Objections and Appeals as they affect tax.</li> </ol>	<ol style="list-style-type: none"> <li>i. Explain Tax Legislation, Tax Administration and Tax Jurisdiction.</li> <li>ii. Demonstrate the administrative structure of the Nigeria Tax system.</li> <li>iii. Explain persons who are subject to the Nigerian tax laws.</li> <li>iv. Explain Objections and Appeals as they affect tax.</li> </ol>	<p>Copies of legislations.</p> <p>Computer accessories and internet facilities.</p> <p>Relevant Tax laws i.e. PITA, CITA etc</p>
<b>GENERAL OBJECTIVE 2: Understand the composition of the Joint Tax Board. (JTB)</b>		
<ol style="list-style-type: none"> <li>2.1 Define the Joint Tax Board (JTB).</li> <li>2.2 State the composition and functions of the JTB.</li> </ol>	<ol style="list-style-type: none"> <li>i. Explain the functions and the membership of the current JTB.</li> </ol>	

<b>GENERAL OBJECTIVE 3: Understand the composition, functions, powers and limitations of the Federal Inland Revenue Service (FIRS)</b>		
3.1 Define FIRS 3.2 Explain the composition, functions, powers, and limitations of FIRS.	i. Explain the role of the FIRS. ii. Explain the composition, functions, powers, and limitations of FIRS. iii. Organize excursion to FIRS & SIRB/S iv. Invite an official of the FIRS or SIRB to talk to students.	Audiovisuals  Tax Appeal Tribunals letters  Publications of the FIRS/SIRB  Acts/Edicts of the FIRS/SIRB
<b>GENERAL OBJECTIVE 4: Understand the composition, functions, powers and limitations of the State Internal Revenue Board/Service (SIRB/S)</b>		
4.1 Define SIRB/S 4.2 Explain the composition, powers, and limitations of SIRS/B.	i. Explain the role of the SIRS/B ii. Explain the compositions, powers and limitations of SIRS/B.	Acts/Edicts of the FIRS/SIRB Bulletins of SIRB
<b>GENERAL OBJECTIVE 5: Understand the composition, functions, powers and limitations of the Local Government Revenue Committee (LRC)</b>		
5.1 Define LRC 5.2 Explain the composition, functions, powers, and limitations of LRC.	i. Explain the role of the LRC. ii. Explain the compositions, function, powers and limitations of the LRC.	Acts/Edicts of the FIRS/SIRB
<b>GENERAL OBJECTIVE 6: Understand the composition, functions, powers and limitations of the Joint State Revenue Committee (JSRC)</b>		
6.1 Define JSRC. 6.2 Explain the composition functions, powers and limitations of JSRC	i.Explain the role of the JSRC. ii. Explain the composition functions, powers and limitations of JSRC	Acts/Edicts of the FIRS/SIRB
<b>GENERAL OBJECTIVE 7: Understand the functions and powers of Tax Tribunals/Courts</b>		
7.1 Explain Tax objections and appeal procedures. 7.2 Identify the functions and powers of the Appeal Tribunals.	i. Explain tax objections and appeal procedures. ii. Explain the functions and powers of the Appeal Tribunals	Decided cases

	<ul style="list-style-type: none"> <li>iii. Organize excursion to Revenue Tribunals/Appeal Courts Sitting.</li> <li>iv. Invite a member of an Appeal Tribunal to talk to students.</li> </ul>	
<b>GENERAL OBJECTIVE 8: Understand the role of the Chartered Institute of Taxation of Nigeria (CITN) in the development of Taxation</b>		
<ul style="list-style-type: none"> <li>8.1 Define CITN</li> <li>8.2 Explain the membership of CITN as a professional body.</li> <li>8.3 Explain the role of CITN.</li> <li>8.4 Explain the contributions of CITN to taxation in Nigeria and other countries.</li> </ul>	<ul style="list-style-type: none"> <li>i. Explain the membership of CITN as a professional body</li> <li>ii. Explain the importance of CITN in Tax Administration in Nigeria and other countries.</li> <li>iii. Invite a member of CITN to talk to students.</li> </ul>	<ul style="list-style-type: none"> <li>Act of Charter of CITN</li> <li>CITN Bulletines</li> </ul>

<b>PROGRAMME: National Diploma In Taxation</b>	<b>CODE: TAX 122</b>	<b>CREEDIT HRS: 3</b>
<b>COURSE: Information And Communication Technology(ICT) II</b>	<b>PRE-REQUISITE: TAX 112</b>	<b>THEORETICAL: 1 Hr/Week 25%</b>
<b>SEMESTER: Second</b>		<b>PRACTICAL: 2 Hrs/Week– 75%</b>

**Goal: To further acquaint the student with the techniques and application of computer for information and communication in organization.**

**GENERAL OBJECTIVES**

On completion of this module, the students should be able to:

1. Understand the principles of data communication and software
2. Understand the security and controls in an IT environment and challenges

<b>GENERAL OBJECTIVES 1:Understand the principles of data communication and software</b>		
<b>Specific Learning Outcomes</b>	<b>Teacher’s Activities</b>	<b>Resources</b>
1.1 Explain data communication. 1.2 Explain data transmission and its methods. 1.3 Describe the nature of electronic communication in business. 1.4 Explain website: 1.5 Explain the functions of a website. 1.6 Explain the uses of a website. 1.7 Demonstrate the working of a website. 1.8 Explain advantages of a website 1.9 Explain the means of internet connection e.g. for research modem, internet service providers etc. 1.10 Demonstrate how to open and operate an e-mail for research purposes. 1.11 Explain cyber fraud. 1.12 Explain internet security issues. 1.13 Explain application software. 1.14 Explain the various types of application software. 1.15 Explain the disadvantages of application of software.	i. Describe Telecommunication as a means of communication. ii. Demonstrate different methods of data transmissions. iii. Describe the nature of electronic communication in business. iv. Explain website: v. Explain the functions of a website. vi. Explain the uses of a website. vii. Demonstrate the working of a website. viii. Explain advantages of a website. ix. Explain the means of internet connection e.g. for research modem, internet service providers etc. x. Demonstrate how to open and operate an e-mail for research purposes. xi. Explain cyber fraud. xii. Explain internet security issues.	i. Computer and accessories. ii. Maximum of 3 students to 1 Computer. iii. Computer set. iv. Text books.

<p>1.16 Explain operating system.</p> <p>1.17 Explain the functions of an operating system.</p> <p>1.18 Explain the approaches to system development.</p> <p>1.19 Describe enterprise resource planning software (ERP).</p> <p>1.20 Explain accounting software e.g. Peachtree, sage, tally, etc.</p> <p>1.21 Explain the term e-taxation: e-filing, e-payment of tax, e-TCC(Tax Clearance Certificate) and TIN (Tax Identification Number).</p> <p>1.22 Demonstrate application of office productivity tools; e.g. electronic spreadsheet, word processing, graphics, and presentation software.</p>	<p>xiii. Explain application software.</p> <p>xiv. Explain the various types of application software.</p> <p>xv. Explain the disadvantages of application of software.</p> <p>xvi. Explain operating system.</p> <p>xvii. Explain the functions of an operating system.</p> <p>xviii. Explain the approaches to system development.</p> <p>xix. Describe enterprise resource planning software (ERP).</p> <p>xx. Explain accounting software e.g. Peachtree, sage, tally, etc.</p> <p>xxi. Explain the term e-taxation: e-filing, e-payment of tax, e-TCC(Tax Clearance Certificate) and TIN (Tax Identification Number).</p> <p>xxii. Demonstrate application of office productivity tools; e.g. electronic spreadsheet, word processing, graphics, and presentation software.</p>	
---	---	--

<b>GENERAL OBJECTIVES 2: Understand the security and controls in ICT environment and challenges</b>		
<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Resources</b>
2.1 Explain control in an ICT environment 2.2 Demonstrate data protection methods 2.3 Explain disaster recovery and contingency plans 2.4 Explain Computer virus 2.5 Explain challenges of ICT applications	i. Explain the various controls that exist in an ICT environment ii. Demonstrate the various method that an organization can protect its data iii. Demonstrate how data or information can be recovered iv. Explain computer virus and their effect on processing data. v. Explain the challenges of ICT application in business.	i. Computer and accessories ii. Text Books

<b>PROGRAMME: National Diploma In Taxation</b>	<b>CODE: TAX 211</b>	<b>CREDIT HRS: 3</b>
<b>COURSE: Personal Income Taxation</b>	<b>PRE-REQUISITE</b>	<b>THEORETICAL: 1 Hr/Week 25%</b>
<b>SEMESTER: Third</b>		<b>PRACTICAL : 2hrs/Week – 75%</b>

**Goal:** To enable the student understand the principles, concepts and application of personal income tax to the business environment.

<p><b>GENERAL OBJECTIVES</b></p> <p>On completion of this module ,the students should be able to:</p> <ol style="list-style-type: none"> <li>1. Know the definition and classification of chargeable persons.</li> <li>2. Understand the concept of residence and classification of income for tax purposes.</li> <li>3. Know benefits in kind.</li> <li>4. Know trade, business, profession and vocation. for tax purposes</li> <li>5. Understand deductions allowed and deductions not allowed for personal income tax purposes</li> <li>6. Know the computation of adjusted profits.</li> <li>7. Understand basis period of assessable income.</li> <li>8. Understand computation of loss relief.</li> <li>9. Understand computation of capital allowances.</li> <li>10. Know personal reliefs and allowance.</li> <li>11. Know the computation of personal income tax in relation to individuals, sole trader, partnership, trusts and settlement.</li> </ol>
---

<b>Theoretical Contents</b>		
<b>GENERAL OBJECTIVE 1: Know the definition and classification of chargeable persons.</b>		
<b>Specific Learning Outcomes</b>	<b>Teacher’s Activities</b>	<b>Learning Resources</b>
1.1 Explain individual employee. 1.2 Explain sole proprietorship income. 1.3 Explain partnership income	i. Explain private and public employee ii. Explain income of one-man business and partnership businesses.	Marker Board/Pens
<b>General Objective 2: Understand the concept of residence and classification of income for tax purposes</b>		
2.1 Explain the meaning of residence of a tax payer. 2.2 Define residence as it relates to earned income, unearned income, Nigerian employment and Nigerian Pension. 2.3 Explain principal place of residence of individual with	i. Explain the importance of residence in personal income tax. ii. Explain the determination of residence of an individual tax payer. iii Explain principal place of residence of	Marker Board/Pens

two or more places of residence. 1.1 Highlight objection and appeal regarding place of residence.	individual with two or more places of residence. iv.Explain objection and appeal regarding place of residence.	
<b>General Objective 3: Know benefits in kind.</b>		
3.1 Explain benefits in kind. 3.2 Explain the different components of benefits in kind	i. Explain housing allowance, furniture allowance, transport allowance etc.	
<b>General Objective 4: Know trade, business, profession and vocation for tax purpose.</b>		
4.1 Define Trade. 4.2 Define business. 4.3 Define profession. 4.4 Define vocation. 4.5. Differentiate among (i) above.	i. Distinguish between trade, business, vocation and profession.	
<b>General Objective 5: Understand deductions allowed and deductions not allowed for personal income tax purposes.</b>		
5.1 Explain the income allowed for tax purpose. 5.2 Explain the income not allowed for tax purpose. 5.3 Explain expenses allowed for tax purpose. 5.4 Explain Expenses not allowed for tax purpose.	i. Explain expenditures that are wholly, reasonably, exclusively and necessarily incurred in generating an income. ii. Explain depreciation, capital expenditure, insurance claim, etc.	
<b>General Objective 6: Know the Computation of adjusted profit.</b>		
6.1 Define adjusted profit. 6.2 Explain why non-allowable expenses should be added. 6.3 Explain why non-allowable income should be deducted. 6.4 Demonstrate computation of adjusted profits.	i. Explain adjusted profit, allowable and non-allowable expenses. ii. Carry out practical exercise involving the Computation of adjusted profits.	
<b>General Objective 7: Understand basis period of assessable income.</b>		
7.1 Define assessable income. 7.2 Explain rule on date of commencement. 7.3 Explain the rule on right of election. 7.4 Explain the rule on change of accounting date. 7.5 Explain the rule on cessation of business 7.6 Carryout practical exercises on the computation of assessable income.	i. Explain assessable income, rule on date of commencement, rule on right of election, rule on change of Accounting date and rule on cessation of business. ii. Carry out practical exercises on the computation of assessable income.	

<b>General Objective 8: Understand the computation of loss relief</b>		
8.1 Define the term loss relief. 8.2 Explain the condition for the grant of loss relief. 8.3 Explain current year loss relief and its condition. 8.4 Explain carry forward loss relief. 8.5 Explain the maximum period of such loss relief. 8.6 Explain the limitation and exception to carry forward of losses. 8.7 Compute for current year loss relief and carried forward loss relief, stating the limitation and exceptions.	i. Explain the terms loss and loss relief, condition for the grant of loss relief. ii. Compute for current year loss relief and carry forward loss relief, stating the limitation and exceptions.	
<b>General Objective 9: Understand computation of capital allowance.</b>		
9.1 Define the term capital allowance. 9.2 Explain the condition for the grant of capital Allowance. 9.3 Explain initial allowance. 9.4 Explain annual allowance. 9.5 Explain the rates for initial and annual allowances. 9.6 Explain tax written down value. 9.7 Explain balancing charge and balancing allowance.	i. Explain the terms initial and annual Allowance. ii. Explain capital allowance of business, conditions for the grant of capital Allowance, rates for initial and annual allowances, tax written down value and balancing charge and balancing allowance.	
<b>General Objective 10: Know personal reliefs and allowances.</b>		
10.1 State the reliefs and allowances available to an individual tax payer. 10.2 State the reliefs as regulated by PITA (Amendments) 2011. 10.3 State the conditions for the grant of the reliefs and Allowances.	i. Explain the various reliefs and allowances available to individuals. ii. Explain the conditions attached to such reliefs and allowances.	PITA (amendments 2011)
<b>General Objective 11: Know the computation of personal income tax in relation to individuals, sole trader, partnerships, settlements, trusts and estates.</b>		
11.1 Explain changeable income taking into consideration maximum capital allowances claimable. 11.2 Calculate the tax liability of an individual including	i. Explain chargeable income taking into consideration maximum capital allowance claimable. ii. Explain liabilities of individuals including	

<p>PAYE.</p> <p>11.3 Determine the tax liability of partners in a Partnership.</p> <p>11.4 Calculate the tax payable by persons benefiting under settlements.</p> <p>11.5 Determine the tax liability under trusts and estates or as the case may be; the executor, trustee or administrator.</p>	<p>employee, partner, etc.</p> <p>iii. Demonstrate the computation of tax liabilities of individuals from employment, trade, trust, executor, etc.</p> <p>iv. Determine the tax liability of partners in a Partnership.</p> <p>v. Calculate the tax payable by persons benefiting under settlements.</p>	
---	--	--

<b>PROGRAMME: National Diploma In Taxation</b>	<b>CODE: TAX 212</b>	<b>CREDIT HRS: 4</b>
<b>COURSE: Taxation of Companies</b>	<b>PRE-REQUISITE:</b>	<b>THEORETICAL: 1Hr/Week 25%</b>
<b>SEMESTER: Second</b>	<b>TAX 112</b>	<b>PRACTICAL : 3 Hrs/Week – 75%</b>

**Goal: This course is designed to provide the student with the knowledge of the procedure and processes involved in company taxation.**

### **GENERAL OBJECTIVES**

On completion of this module the student should be able to:

1. Understand the administration of Companies Income Tax (CITA) in Nigeria.
2. Understand basis of assessment and basis period
3. Understand capital allowance.
4. Understand allowable and disallowable deductions from companies' profits.
5. Understand the basis of assessment and total income of companies for tax purposes.
6. Understand Self Assessment.
7. Understand Franked Investments.

### **Theoretical Contents**

#### **GENERAL OBJECTIVE 1: Understand the administration of CITA in Nigeria**

<b>Specific Learning Outcomes</b>	<b>Teacher's Activities</b>	<b>Learning Resources</b>
1.1 Explain the Companies Income Tax Act. 1.2 Explain the year of enactment. 1.3 Explain the body(s) responsible for administering CITA 1.4 Explain all amendments to CITA.	i. Explain the role of FIRS in CITA. ii. Describe the composition of FIRS Board. iii. Explain the functions of FIRS Board. iv. Outline the membership of the technical committee of FIRS. v. Explain amendments to CITA	CITA FIRS Act

#### **GENERAL OBJECTIVE 2: Understand basis of assessment and basis period**

2.1 Explain an old trade of business 2.2 Explain the commencement and cessation rule. 2.3 Explain the right of election. 2.4 Explain the treatment of loss relief	i. Explain preceding year basis of assessment. ii. Explain actual basis of assessment. i. Illustrate the commencement rule, right of election and cessation rule.	
--	---	--

2.5 Explain change of accounting date and reasons for change. 2.6 Explain the assessment procedures for change of Accounting date.	ii. Explain carry forward loss relief. iii. Explain change of accounting date and reasons for change. iv. Identify the year of change. v. Explain assessment procedure for the three relevant year of assessment.	
<b>GENERAL OBJECTIVE 3: Understand Capital Allowance</b>		
3.1 Explain the term capital allowance and condition for granting it. 3.2 Explain qualifying capital expenditure/asset. 3.3 Explain over lap and gap in basis period. 3.4 Identify the different types of allowances claimable. 3.5 Calculate capital allowance.	i. Explain capital allowance. ii. Identify qualifying capital expenditure. iii. Explain initial allowance, annual allowance investment allowance balancing charge and balancing allowance etc. iv. Explain basis period for capital allowance calculation. v. Compute capital allowance.	
<b>GENERAL OBJECTIVE 4: Understand allowable and disallowable deductions from company's profits</b>		
4.1 Explain allowable and disallowable expenses under CITA. 4.2 Explain adjusted profits.	i. Explain allowable and disallowable expenses. ii. Explain procedure for computing adjusted Profits of companies.	
<b>GENERAL OBJECTIVE 5: Understand the basis of assessment and total income of companies for tax purpose</b>		
5.1 Explain assessable profit and total profit 5.2 Determine assessable profit and total profit 5.3 Explain restriction in absorption of capital allowance. 5.4 Compute income tax liability of companies. 5.5 Compute education tax liability	i. Explain assessable profit and total profit. (See S.29-38 of CITA). ii. Compute assessable and total profit. iii. Explain restriction capital allowance iv. Illustrate the computation of income tax liability and education tax liability.	CITA
<b>GENERAL OBJECTIVE 6: Understand Self Assessment</b>		
1.1 Explain self assessment returns 1.2 Explain the contents of self assessment returns 1.3 Explain self assessment incentives 1.4 Explain payment of self assessment tax 1.5 Explain the penalties for late filing of self assessment returns	i. Explain self assessment returns. ii. Identify the contents of self assessment returns iii. Explain self assessment incentives iv. Explain Lumpsum/Installmental payment of self Assessment tax. v. Explain the penalties for late filing of self	Sample self assessment returns documents

	assessment returns.	
<b>GENERAL OBJECTIVE 7: Understand Franked Investments</b>		
7.1 Define Franked Investment.	i. Explain Franked Investment.	
7.2 Differentiate Franked Investment from other kinds of investment.	ii. Explain source of collection of Franked Investment.	
7.3 Explain the relevant tax authority for Frank Investment.	iii. Explain the tax authority for Franked Investment	

<b>PROGRAMME: National Diploma In Taxation</b>	<b>CODE: TAX 213</b>	<b>CREDIT HRS: 4</b>
<b>COURSE: Miscellaneous Taxation</b>	<b>PRE-REQUISITE</b>	<b>THEORETICAL: 1hr/Week 25%</b>
<b>SEMESTER: Third</b>		<b>PRACTICAL : 3 Hrs/Week – 75%</b>

**Goal: To expose the student to the concept and principles of Value Added Tax, Withholding Tax, Education Tax, minimum Tax and its levy and their application to the business world.**

<p><b>GENERAL OBJECTIVES</b></p> <p>On completion of this module the student should be able to:</p> <ol style="list-style-type: none"> <li>1. Understand Value Added Tax (VAT), its administration and determination of assessment.</li> <li>2. Understand Withholding Tax and its computation.</li> <li>3. Understand Education Tax and its computation.</li> <li>4. Understand Minimum Tax and its computation.</li> <li>5. Understand IT Levy and its computation.</li> </ol>
--

<b>Theoretical Contents</b>		
<b>GENERAL OBJECTIVE 1: Understand Value Added Tax, its administration and determination of assessment</b>		
<b>Specific Learning Outcomes</b>	<b>Teacher’s Activities</b>	<b>Learning Resources</b>
1.1 Define VAT. 1.2 Explain the principles and the characteristics of VAT. 1.3 State the various goods and services exempted under the Value Added Tax laws and legislations. 1.4 Describe the administration of a Value Added Tax in Nigeria. 1.5 Explain the determination, assessment and collection of Value Added Tax. 1.6 Explain offences and penalty provisions in VAT 1.7 Compute input VAT and output VAT to determine VAT payable.	i. Explain VAT and its administration. ii. Explain VATable goods and services and expenditure. iii. Explain VATable persons. iv. Compute input VAT and output VAT to determine VAT payable. v. Explain goods and services exempted from VAT. vi. Explain offences and penalty provisions in VAT.	Value Added Tax laws and legislations  Chart showing List of goods and services exempted under the Value Added Tax laws and legislations

<b>GENERAL OBJECTIVE 2: Understand Withholding Tax and its computation</b>		
2.1 Define the term Withholding Tax. 2.2 Explain the various transactions liable to Withholding Tax. 2.3 Compute withholding tax 2.4 Compute the penalty using given rate for non deductions and non-remittance.  2.3 Explain the implications of failure to deduct without remitting withholding tax. 2.2 Explain the penalty for failure to remit withholding tax 2.5 Explain the procedures for remitting Withholding Tax and the relevant Tax authority.	i. Explain the concept of withholding tax. ii. Demonstrate how to compute withholding tax. iii. Compute the penalty using given rate for non deductions and non-remittance. iv. Explain offences under withholding Tax provision. v. Explain the procedures for remitting withholding tax and the relevant tax authority.	
<b>GENERAL OBJECTIVE 3: Understand Education Tax provisions and its computation</b>		
3.1 Describe the procedures and administration of Education Tax in Nigeria. 3.2 Compute education tax on assessable profit of a Company 3.3 Explain the determination, assessment and collection of education Tax. 3.4 Explain Education fund and Tertiary Education Trust Fund Board of Trustees. 3.5 Explain offences and penalties.	i. Explain education tax and its administration. ii. Compute education tax on assessable profit of a Company.  i. Explain Education fund, the membership of Tertiary Education Trust Fund Board of Trustees and the functions of the Board. ii. Explain offences and penalties in Education Tax.	Act establishing TET Fund
<b>GENERAL OBJECTIVE 4: Understand Minimum Tax Provisions and its computation</b>		
4.1 Explain Minimum Tax. 4.2 Explain the condition for charging Minimum Tax. 4.3 Explain Minimum Tax rate for specialized companies. 4.4 Calculate Minimum Tax for companies and specialized companies.	i. Explain the concept of Minimum Tax. ii. Compute Minimum Tax for companies. iii. Explain the conditions for charging Minimum Tax. iv. Compute Minimum Tax for specialized companies	
<b>GENERAL OBJECTIVE 5: Understand Information Technology levy and its computation</b>		
5.1 Identify companies to be levied. 5.2 Compute I.T levy for relevant companies.	vi. Explain IT levy and companies to be levied vii. Compute IT levy for relevant companies.	

<b>PROGRAMME: National Diploma in Taxation</b>	<b>CODE: TAX 221</b>	<b>CREDIT HRS: 4</b>
<b>COURSE: Tax Audit and Investigation</b>	<b>PRE-REQUISITE:</b>	<b>THEORETICAL: 1 Hr/Week 25%</b>
<b>SEMESTER: fourth</b>		<b>PRACTICAL :3 Hrs/Week – 75%</b>

**COURSE MAIN AIM/GOAL:** To enable the student understand the nature and procedure of carrying out investigation in tax audit

<p><b>GENERAL OBJECTIVES</b></p> <p>On completion of this module, the student should be able to:</p> <ol style="list-style-type: none"> <li>1. Understand Tax Audit and the different types of Tax Audit</li> <li>2. Understand the objectives of Tax Audit</li> <li>3. Understand the differences between Tax Audit and Investigation</li> <li>4. Understand Tax fraud, fraud detection, and prevention.</li> <li>5. Understand the differences between Management Audit, Conventional Audit and Tax Audit</li> <li>6. Understand tax dispute, dispute resolution and tax appeal Tribunals</li> </ol>
--

<b>Theoretical Contents</b>		
<b>GENERAL OBJECTIVE 1: Understand Tax Audit and the different types of Tax Audit</b>		
<b>Specific Learning Outcomes</b>	<b>Teacher’s Activities</b>	
1.1 Explain tax audit 1.2 Explain the various types of tax audit	i. Explain tax audit and the various tax audits available to businesses	i. Tax Audit manual ii Textbooks/journals iii Computers iv White Board vi. FIRS/SIRS manuals
<b>GENERAL OBJECTIVE 2: Explain the objectives of tax audit</b>		
2.1 Explain the reasons for tax audit 2.2 Explain tax audit report 2.3 Explain tax investigation	i) Explain tax audit report ii) Explain the contents of tax audit iii) Explain how tax audit can reveal tax evasion	Ditto
<b>GENERAL OBJECTIVE 3: Explain the differences between tax audit and investigation</b>		
3.1 Explain tax investigation	i) Explain the differences between tax audit	

3.2 State differences between tax audit and investigation 3.3 Explain tax investigation procedures 3.4 Explain the importance of tax investigation 3.5 Explain the security devices in tax investigation	and investigation ii) Explain investigation in relation to tax iii) Explain the importance of tax investigation iv) Explain the security devices in tax investigation and fraud prevention	
<b>General Objective 4: Understand tax fraud, Fraud detection and prevention</b>		
4.1 Explain tax fraud 4.2 Explain the tax frauds that may be discovered 4.3 Explain the procedures through which tax frauds might be detected 4.4 Explain the procedures by which tax frauds can be prevented 4.5 Explain the auditor's responsibility with regard to tax fraud detection 4.6 Explain consequences of tax fraud to organizations and individuals	i) Explain tax fraud, sources of tax fraud and types of tax fraud ii) Explain how to detect tax fraud iii) Explain auditor's responsibility in tax fraud detection iv) Explain ways of preventing tax frauds v) Explain consequences of tax fraud to organizations and individuals	EFCC/ICPC Manual  Samples of Tax reports  Samples of Accounting documents.
<b>General Objective 5: Understand the differences between Management Audit, Conventional Audit and Tax Audit</b>		
5.1 Explain Management Audit 5.2 Explain Conventional Audit 5.3 Explain the differences between Management Audit, Conventional Audit and Tax Audit	i. Describe Management Audit and Conventional Audit i Explain the differences between Management Audit, Conventional Audit and Tax Audit	Samples of Management Audit, Conventional Audit and Tax Audit
<b>General Objective 6: Understand Tax dispute, Tax dispute resolution and Tax Appeal Tribunals</b>		
6.1 Explain tax dispute 6.2 Explain tax dispute resolution 6.3 Explain the various processes of tax dispute resolution 6.4 Explain tax appeal tribunals	i. Explain tax dispute ii. Explain tax dispute resolution iii. Explain the various processes of tax dispute resolution iv. Explain tax appeal tribunal and their functions. v. Organise a visit to a tax appeal tribunal sitting.	Constitution and relevant tax laws/cases

<b>PROGRAMME: National Diploma in Taxation</b>	<b>CODE: TAX 222</b>	<b>CREDIT HRS: 4</b>
<b>COURSE: Tax Laws and Practice</b>	<b>PRE-REQUISITE:</b>	<b>THEORETICAL: 1 Hr/Week-25%</b>
<b>SEMESTER: Fourth</b>		<b>PRACTICAL :3 Hrs/Week – 75%</b>

**COURSE MAIN AIM /GOAL:** To further develop the student's knowledge on the major tax laws and how they are applied

<p><b>GENERAL OBJECTIVES</b></p> <p>On completion of this module, the student should be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the review of the relevant tax laws: CITA, PPTA, PITA, CGTA, VATA etc.</li> <li>2. Understand the various dates of enactment, rates, relevant tax authority and provisions.</li> <li>3. Understand tax planning.</li> <li>4. Understand tax avoidance provision and its differences with tax evasion.</li> <li>5. Understand relevant cases of tax evasion.</li> <li>6. Understand the relevance of tax consultants in tax practice</li> <li>7. Understand various tax amendments and proposals for further review.</li> </ol>
--

Theoretical Contents		
<b>GENERAL OBJECTIVE 1: Understand the review of the relevant tax laws: CITA, PITA, PPTA, CGTA, VATA etc</b>		
Specific Learning Outcomes	Teacher's Activities	
1.1 Explain the meanings of: CITA, PPTA, PITA, CGTA, VATA etc 1.2 Explain the reasons behind the various tax laws.	i. Explain the various tax laws: CITA, PPTA, PITA, CGTA, VATA etc ii. Explain the reason behind the tax laws.	CITA, PITA, PPTA, CGTA, VATA.
<b>GENERAL OBJECTIVE 2: Understand the dates of enactment, rates, tax authority and provision.</b>		
2.1 Explain the dates of introduction of CITA, PPTA, PITA, CGTA, VATA etc and their amendments. 2.2 Compare rates chargeable under each Act. 2.3 Explain the major provisions of each Act 2.4 Explain the various tax authorities that are responsible for collecting the different taxes	i. Explain the dates of enactment and amendments of each Act: CITA, PPTA, etc. ii. Explain rates of tax chargeable under each Act. iii. Explain the responsibility of each tax authority in relation to tax collection under the Act iv. Explain the major provisions of each Act v. Explain the relevant tax authorities responsible for collecting the different taxes.	- Ditto -
<b>GENERAL OBJECTIVE 3: Understand tax planning</b>		
3.1 Explain tax planning 3.2 Explain the problems of tax collection in Nigeria. 3.3 Explain advantages and disadvantages of tax planning	i. Explain tax planning and the problems of tax collection ii. Explain the advantages and disadvantages of tax planning	Flip Chart/Board Marker Pens.
<b>General Objective 4: Understand tax evasion and tax avoidance</b>		
4.1 Define tax evasion 4.2 Define tax avoidance 4.3 Differentiate between tax evasion and tax avoidance 4.4 Explain the implications of tax evasion to the economy. 4.5 Explain the penalties for tax evasion	i. Explain tax evasion ii. Explain tax avoidance iii Explain the differences between tax evasion and tax avoidance Iv. Explain the implications of tax evasion to the economy. v. Explain penalties for tax evasion	Ditto
<b>GENERAL OBJECTIVE 5: Understand relevant cases of tax evasion</b>		
5.1 Cite relevant cases of tax evasion. 5.2 Analyze given cases of tax evasion.	i. Explain cases of tax evasion ii. Guide students to analyze cases of tax evasion	Case studies.

<b>GENERAL OBJECTIVE 6: Understand the relevance of tax consultants in tax practice</b>		
6.1 Explain the term tax consultants 6.2 Explain the role and functions of tax consultants in the society	i. Explain who a tax consultant is. ii. Explain the role and functions of tax consultants in the economy. iii. Invite a tax consultant (resource person) to give a lecture to the class	Books/Journals Internet Computer and Accessories Flip Chart/Board Marker Pens
<b>GENERAL OBJECTIVE 7: Understand various amendments and proposals</b>		
7.1 Define the term tax amendments and proposal for future review 7.2 Explain the various tax amendments in Nigeria for future review 7.3 Explain the various tax proposal in Nigeria	i. Explain the recent tax amendments and proposals in Nigeria. ii. Explain the recent tax amendments and proposals in Nigeria	Ditto

<b>PROGRAMME: National Diploma in Taxation</b>	<b>CODE: TAX 223</b>	<b>CREDIT HRS: 3</b>
<b>COURSE: Taxation of Specialized Companies.</b>	<b>PRE-REQUISITE:</b>	<b>THEORETICAL: 1 Hr/Week-25%</b>
<b>SEMESTER: Fourth</b>		<b>PRACTICAL : 2Hrs/Week – 75%</b>

**COURSE MAIN AIM /GOAL:** To develop the student's knowledge and understanding of the procedures and methods for taxing specialized companies.

<p><b>GENERAL OBJECTIVES</b></p> <p>On completion of this module, the student should be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the procedure for assessing and computing income tax of Airlines</li> <li>2. Understand the procedure for assessing and computing income tax of Shipping</li> <li>3. Understand the procedure for assessing and computing income tax of Cable undertakings</li> <li>4. Understand the procedure for assessing and computing income tax of Banks</li> <li>5. Understand the procedure for assessing and computing income tax of Insurance Companies</li> <li>6. Understand the procedure for assessing and computing income tax of Foreign Companies</li> </ol>
--

Theoretical Contents		
<b>GENERAL OBJECTIVE 1: Understand the procedures for assessing and computing of the income tax of Airlines</b>		
Specific Learning Outcomes	Teacher's Activities	
1.1 Define Airline Companies 1.2 Explain the procedures for assessing and computing Airline Companies profit 1.3 Compute Airline income tax liability.	1.1 Define Airline Companies 1.2 Explain the procedures for assessing and computing Airline Companies profit 1.3 Compute Airline income tax liability.	Airline manuals Boos of accounts of Airlines CAMA PITA, CITA etc
<b>GENERAL OBJECTIVE 2: Understand the procedure for assessing and computing income tax of Shipping</b>		
2.1 Define shipping companies 2.2 Explain the procedures for assessing and computing shipping companies profit 2.3 Compute shipping income tax liability.	2.1 Define shipping companies 2.2 Explain the procedures for assessing and computing shipping companies profit 2.3 Compute shipping income tax liability.	Manuals of shipping Companies Books of accounts of Shipping Companies CAMA PITA, CITA etc.
<b>GENERAL OBJECTIVE 3: Understand the procedure for assessing and computing income tax of Cable undertakings</b>		
3.1 Define Cable undertakings 3.2 Explain the procedures for assessing and computing cable undertakings companies' profit. 3.3 Compute income tax liability of cable undertakings	3.1 Define Cable undertakings 3.2 Explain the procedures for assessing and computing cable undertakings companies' profit. 3.3 Compute income tax liability of cable undertakings	Flip Chart/Board Marker Pens. Manuals of cable undertakings Books of Accounts of Cable undertakings CAMA PITA, CITA etc
<b>General Objective 4: Understand the procedure for assessing and computing income tax of Banks</b>		
4.1 Define banks 4.2 Explain the procedures for assessing and computing banks profit 4.3 Compute income tax liability of banks	4.1 Define banks 4.2 Explain the procedures for assessing and computing banks profit 4.3 Compute income tax liability of banks	Flip Chart and Board/Marker pens Manuals Banks Books of Accounts of Banks CAMA PITA,CITA, etc.
<b>GENERAL OBJECTIVE 5: Understand the procedure for assessing and computing income tax of Insurance Companies</b>		
5.1 Define Insurance companies	5.1 Define Insurance companies	Flip Chart and

<p>5.2 Explain the procedures for assessing and computing Insurance companies profit 5.3 Compute income tax liability of Insurance companies</p>	<p>5.2 Explain the procedures for assessing and computing Insurance companies profit 5.3 Compute income tax liability of Insurance companies</p>	<p>Board/Marker pens Manuals of insurance companies Books of Accounts of insurance companies CAMA PITA,CITA, etc.</p>
<p><b>GENERAL OBJECTIVE 6: Understand the procedure for assessing and computing income tax of Foreign Companies</b></p>		
<p>5.1 Define Foreign companies 5.2 Explain the procedures for assessing and computing Foreign companies profit 5.3 Compute income tax liability of Foreign companies</p>	<p>5.1 Define Foreign companies 5.2 Explain the procedures for assessing and computing Foreign companies profit 5.3 Compute income tax liability of Foreign companies</p>	<p>Books/Journals Internet Computer and Accessories Flip Chart/Board Marker Pens Manuals of Foreign companies Books of Accounts of Foreign companies CAMA CITA, PITA etc.</p>

## LIST OF EQUIPMENT/RESOURCES

1. Computers	20
2. Calculators -	40
3. Internet facility	
4. Flip chart/ board	2
5. Tax charts	various
6. Tax publications/journals –	various copies
7. Magnetic Board/Marker pens	
8. Sample Corporate Accounts/Salary documents -	various copies
9. Steel cabinets	
10. Book Shelf	
11. Sample of corporate final Accounts	
12. Sample Salary record cards	
13. Education Tax Act	5 copies
14. Companies Income Tax Act	5 copies
15. Petroleum Profit Tax Act	5 copies
16. Sample Tax returns: Insurance Companies, Unit Trust, Mergers, Acquisitions, Take-overs, Non-Resident Companies, Air & Shipping Transportation, Industrial Development (Pioneer	

Legislation), Banks and other Financial Institutions (BOFI) and Agricultural businesses	
17. All necessary Tax forms –	various copies
18. Copies of partnership Deed & Memorandum of Association –	5 copies
19. Constitution of the Federal Republic of Nigeria –	5 copies
20. Sample of Bulletines of various Tax organs -----	various copies
21. Edits/Acts of various Tax organs -----	5 copies each
22. Charts of VATable goods & Services and Exempted goods from VAT	
23. FIRS Hand Book –	5 copies
24. Fire Extinguishers	
25. Accounting/Taxation soft wares	
26. Tax Incentives Charts	
27. Bell and Stop Watch	
28. Working papers	
29. Television	2
30. Video/DVD/CD Machines	2
31. CD/DVD of Court proceedings on Tax matters	
32. Companies and Allied Matters Act (CAMA)	5 copies

## LIST OF PARTICIPANTS

S/NO	NAME	ADDRESS	TELEPHONE
1	Mallam Saidu Ibrahim Halidu	Department Of Accountancy, Nuhu Bamalli Polytechnic, P.M.B. 1061, Zaria, Kaduna State	08037037875
2	Dr. Joseph Chike Aroh	Department Of Accountancy, Federal Polytechnic, Oko, Anambra State	08034716335
3	Mr. Jayeoba Abayomi Emmanuel	Chartered Institute Of Taxation Of Nigeria, 10, Nurudeen Olowopopo Avenue, Alausa, Ikeja, Lagos	08023289115
4	Chief Ayodele Oluyomi Otitoju	Adele & Associates, Tax Practitioners And Consultants And Chairman, Students Affairs And Examinations Committee, Citn; 7, Onayade Street, Yaba, Lagos	08023052676, 08137745890
5	Mr. Awogbade Adefisayo	Chartered Institute Of Taxation Of Nigeria, 10, Nurudeen Olowopopo Avenue, Alausa, Ikeja, Lagos	08037087013
6	Mr. Mlanga Sunday	Block B1 & B2, Ankpa Quarters, Makurdi, Benue State Or School Of Postgraduate Studies, Babcock University, Ilishan-Remo, Ogun State	08068403973
7	Prince Oyebade Oyedepo	Oyebade Oyedepo & Co, (Chartered Accountants), 7a, Ola Oluwa Shopping Complex, Opposite Christ Apostolic Church, Oke-Ibukun, Ososami, Ibadan.	08033733796
8	Mrs Binta Muhammad Musa	National Board For Technical Education	08037011066
9	Mrs. Esther Koni Daniel	National Board For Technical Education	08022180012
10	Okechukwu O. C.	National Board For Technical Education	08033492947
11	Mrs. J. Otobo	DD, (MSSD), National Board For Technical Education	08069179168
12	Mallam Musa Muhammad Isgogo	DD, Programmes, National Board For Technical Education	08067185383

13	Dr. Musa Inuwa Fodio	Department Of Accounting, University of Abuja, FCT (Anan Representative)	08036449493
14	Prof. Aminu S. Mika'ilu	Department Of Accounting, Usmanu Danfodiyo University, Sokoto	08032893596
15	Mr. J.S. Aboi	Director of Programmes, National Board For Technical Education	08037012551
16	Hajia Fatima Kabir Umar	National Board For Technical Education	08034521639