



NATIONAL BOARD FOR TECHNICAL EDUCATION

HIGHER NATIONAL DIPLOMA (HND)

IN

TAXATION

CURRICULUM AND COURSE SPECIFICATIONS

SEPTEMBER 2011

Plot B, Bida Road, P.M.B. 2239, Kaduna, Nigeria
www.nbte.gov.ng

GENERAL INFORMATION

1.0 TITLE OF PROGRAMME

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

2.0 GOAL OF THE PROGRAMME

The Higher National Diploma (HND) programme in Taxation is aimed at producing diplomates with sound theoretical and practical knowledge and skills to carry out a number of activities in tax and other related matters.

3.0 OBJECTIVES OF THE PROGRAMME

The HND diplomates should be able to:

- i. Conduct a structured survey on any aspect of tax matters and make appropriate recommendations to the authority.
- ii. Identify tax management problems at appropriate levels, analyze them and design management strategies to overcome them.
- iii. Carry out inspection and auditing of books and records for tax purposes.
- iv. Carry out evaluation of investment assets for investment and tax purposes and assist in the analysis of investment and tax proposals.
- v. Interpret basic statistical data.
- vi. Assist in the preparation of short and long term budget and tax plans.
- vii. Write tax and business reports and carry out various types of business communication effectively.
- viii. Apply knowledge of basic economic concepts and principles to taxation matters.
- ix. Apply knowledge of accounting to different types of tax transactions.
- x. Use statistical inferences as aids to business and tax plans and control.
- xi. Apply the knowledge of law to various tax matters.
- xii. Apply mathematics and other quantitative techniques in tax management decision process.
- xiii. Perform duties with high ethical standard.

- xiv. Manage more effectively a personal business.

4.0 ENTRY REQUIREMENTS FOR THE PROGRAMME

The entry requirements for the HND Taxation programme are:

4.1 All the entry requirements for the ND Taxation Viz: WASC, GCE ‘O’ Level or the Senior Secondary Certificate (SSC) or their equivalent with minimum of five credit passes including English Language and Mathematics (Literature in English and Oral English are not acceptable in place of English Language) and any three others from among the following: Economics/Commerce, Business Methods, Principles of Accounts, Literature in English, History, Statistics, Geography, Government, Agric Science/Biology.

4.2 Evidence of completion of the one year mandatory Industrial Training (IT) or two years in the case of ND graduates who obtained less than lower credit in their National Diploma.

4.3 Evidence of completion of any relevant ND Programme.

5.0 CURRICULUM

5.1 The curriculum is structured into four semesters of classroom, studio/workshop activities in the institution. Each semester of institutional based activities shall be for duration of 17 weeks distributed into:

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

5.2 **The curriculum of the HND programme** consists of three main components viz:

- i. General Education Courses
- ii. Foundation Courses
- iii) Professional Courses

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

5.5 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/technological level.

5.6 Final year (HND) Project.

Final year HND students in this programme should carry out individual project work. This should be produced and bound by the student.

6.0 CONDITIONS FOR THE AWARD OF THE HND

6.1 The HND programme in Taxation shall be accredited by the NBTE before the diplomates can be 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 Institutions will award the Higher National Diploma to candidates, who successfully completed the programme after passing prescribed coursework, examination, and diploma project. Such candidates should have completed between 72-80 semester credit units as prescribed in the programme.

6.3 Classification of Diplomas

Diplomas shall be classified as follows:

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

6.4 Duration

The HND programme in Taxation is expected to run for 4 semesters of 17 weeks. A candidate must take at least 24 credit units per semester while the maximum varies between 25 and 35.

7.0 GUIDANCE NOTES FOR TEACHERS OF THE PROGRAMME

7.1 The new curriculum is drawn in unit courses. This is in keeping with the provisions of the National Policy on Education which stresses the need to introduce the semester credit units 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.

7.2 In designing the units, the principle 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.

7.3 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 take place and to follow that with the criteria for determining an acceptable level of performance. Departmental submission on the final curriculum may be vetted by the Academic Board of the institution.

7.4 Our 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.

7.5 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

HND I- SEMESTER I

COURSE CODE	COURSE TITLE	L	P	CU	CH
ACC 315	Quantitative Techniques	1	2	3	3
ACC 321	Advanced Financial Accounting I	2	2	4	4
TAX 311	Revenue Laws	1	3	4	4
TAX 312	Advanced Personal Taxation I	2	2	4	4
TAX 313	Business Taxation I	2	2	4	4
PAD 313	Public Financial Management*	1	2	3	3
ACC 317	Management Information System	1	1	2	2
GNS 301	Use of English III	1	1	2	2
GNS 314	General Physics	1	1	2	2
	TOTAL	12	16	28	28

*Content to be derived from Curriculum for HND Public Administration

HND I- SEMESTER II

COURSE CODE	COURSE TITLE	L	P	CU	CH
ACC 326	Public Sector Accounting 1	2	2	4	4
ACC 411	Advanced Financial Accounting II	2	2	4	4
TAX 321	Advanced Personal Taxation II	2	2	4	4
TAX 322	Business Taxation II	2	2	4	4

GNS 228	Research Method *	2	2	4	4
GNS 302	Communication in English III	1	1	2	2
GNS 324/325	General Chemistry/Biology	1	1	2	2
	TOTAL	12	12	24	24

*Content to be derived from GNS Curriculum

HNDII- SEMESTER I

COURSE CODE	COURSE TITLE	L	P	CU	CH
TAX 4 11	Tax Audit and Investigation I	2	2	4	4
TAX 412	International Taxation I	2	2	4	4
TAX 413	Oil and Gas Taxation I	2	2	4	4
TAX 414	Tax Practice I	2	2	4	4
EED 413	Entrepreneurship Development	2	2	4	4
GNS 401	Communication in English IV	1	1	2	2
ACC 413	Financial Management I	1	2	3	3
ACC421	Advance Financial Accounting III	2	2	4	4
	TOTAL	14	15	29	29

HNDII- SEMESTER II

COURSE CODE	COURSE TITLE	L	P	CU	CH
TAX 421	Tax Audit and Investigation II	2	2	4	4
TAX 422	International Taxation II*	2	2	4	4
TAX 423	Oil and Gas Taxation II	2	2	4	4
TAX 424	Tax Practice II	2	2	4	4
TAX 425	Taxation Strategy, Risks and Ethics	2	-	2	2
TAX 429	Project			4	

GNS 402	Literary Appreciation and Oral Composition	1	1	2	2
ACC 423	Financial Management II	2	2	4	4
	TOTAL	13	11	28	24

PROGRAMME: Higher National Diploma In Taxation	CODE: TAX 312	CREDIT HRS: 4
COURSE: Advanced Personal Taxation 1	PRE-REQUISITE:	THEORETICAL: 2 Hrs/Week 50%
SEMESTER: First		PRACTICAL :2 Hrs/Week – 50%

COURSE MAIN AIM/GOAL: This course is designed to provide the student with the knowledge and skills to apply tax laws and principles to processing and the preparation of simple personal income tax returns.

<p>GENERAL OBJECTIVES</p> <p>On completion of this module the student should be able to:</p> <ol style="list-style-type: none"> 1. Understand tax as a creation of law 2. Know chargeability of tax/income chargeable. 3. Understand meaning of trade, profession, vocation, test of trade, employment, revenue income/expense, capital income/expense. 4. Understand principles of residence and permanent establishment. 5. Understand measurement of income, income recognition and accounting fiscal year. 6. Understand taxation of income profit

Theoretical Content		
GENERAL OBJECTIVE 1.0: Understand tax as a creation of law		
Specific Learning Outcomes	Teacher’s Activities	Learning Resources
<ol style="list-style-type: none"> 1.1 Define tax 1.2 State briefly how tax evolved 1.3 Identify tax authorities and their roles. 1.4 Differentiate among tax authorities in the tiers of Government in Nigeria. 1.5 Identify laws establishing tax authorities in 1.4 above. 1.6 State the importance of tax to the individual and Government. 1.7 Explain consequences of tax evasion. 	<ol style="list-style-type: none"> 1.1 Explain briefly the meaning of tax. 1.2 Explain how tax evolved. 1.3 Explain tax authorities and their roles. 1.4 Explain laws establishing the organizations in 1.3 above. 1.5 Explain the importance of paying tax to both the individual and government. 1.6 Explain consequences of tax evasion. 	<p>Textbooks Journals Internet Publications from tax authorities and practitioners</p> <p>Computer Marker Board/pens Flip chart/board</p>

GENERAL OBJECTIVE 2.0: know chargeability of tax/income chargeable.		
2.1 Differentiate between tax and income. 2.2 Identify types of taxes and incomes 2.3 Differentiate between taxable and non taxable Incomes. 2.4 Distinguish between personal income tax and other Taxes 2.5 Determine taxable and non taxable items from salary documents and Corporate published Accounts. 2.6 Compute tax from sample published corporate accounts and salary documents.	2.1 Explain the relationship between tax and Income. 2.2 Explain types of income and taxes. 2.3 Explain taxable and non taxable incomes. 2.4 Organize a visit to any tax authority. Students to make enquiries. 2.5 Obtain sample salary documents. 2.6 Obtain corporate published account 2.7 Guide students to determine taxable and non taxable items from salary documents and Corporate published Accounts. 2.8 Demonstrate computation of tax from sample published corporate accounts and Salary documents.	Textbooks Journals Internet Flip chart/board Marker pens Computer published corporate accounts and salary documents
GENERAL OBJECTIVE 3.0: Appreciate meanings of trade, profession, vocation, test of trade, employment, revenue income//expense, capital income/expense.		
3.1 Explain with typical examples the meanings of trade, profession, vocation types of trade, employment, revenue income//expense, capital income/expense. 3.2 State the relationship of the terms in 3.1 above to tax. 3.3 Outline differences between employment and engagement on contract	3.1 Explain with vivid examples the meanings of the following: <ul style="list-style-type: none"> • trade, • profession, • vocation, • types of trade, • employment, • revenue income//expense, • Capital income/expense. 3.2 Explain differences between Employment and Engagement on contract. 3.3 Relate the terms in 3.1 above to taxation	Sample employment and engagement on contract documents

GENERAL OBJECTIVE 4.0: Understand principles of residence and permanent establishment.		
4.1 Explain residence and permanent establishment 4.2 Relate the concepts in 4.1 above. 4.3 State principles of residence and permanent establishment	4.1 Explain residence and permanent establishment 4.2 Differentiate between the concepts in 4.1 above. 4.3 Explain principles of residence and permanent establishment	Textbooks Journals Internet
GENERAL OBJECTIVE 5.0: Know measurement of income, income recognition and Accounting Fiscal Year		
5.1 Define income 5.2 Describe types of income and their measurement. 5.3 Describe how income is determined 5.4 Explain Accounting Year and Fiscal Year 5.5 Demonstrate income measurement and determination.	5.1 Explain the meaning of income and types of income. 5.2 Explain measurement of income 5.3 Explain income recognition. 5.4 Explain Accounting Year and Fiscal Year 5.5 List types of income 5.6 Guide students to recognise /identify types of income. 5.7 Demonstrate income measurement and determination.	Textbooks Journals Internet. Writing materials. Marker Board/Pens Flip Chart/Board Computer Salary Charts/Corporate published accounts.
GENERAL OBJECTIVE 6.0: understand taxation of income/profit		
6.1 Define taxable and non taxable incomes. 6.2 Explain investment income and other types of income 6.3 Explain allowable and disallowable expenses 6.4 Explain capital allowance 6.5 Explain qualifying capital expenditure, 6.6 Determine adjusted income for tax purposes 6.7 Calculate loss relief, 6.8 Calculate assessable income arising from cessation Rule. 6.9 Calculate assessable income arising from change in Accounting date. 6.10 Calculate withholding tax and capital gains tax.	6.1 Revise the meaning of taxable/non taxable income. 6.2 Explain investment income and other types of income 6.3 Explain allowable and disallowable expenses. 6.4 Explain qualifying capital expenditure, 6.5 Explain capital allowance 6.6 Explain adjustment of income for tax purposes 6.7 Explain loss relief, 6.8 Explain change of accounting date, 6.9 Explain commencement rule and cessation rule of business. 6.10 Explain withholding taxes and capital gains	Journals Tax documents Marker Board/Pens Sample salary record card/corporate final accounts Computer Flip Chart/Board Tax charts

	<p>tax.</p> <p>6.11 Demonstrate how to determine:</p> <ul style="list-style-type: none">• Taxable and non taxable income• investment income and other types of income• allowable expenses• qualifying capital expenditure,• capital allowance <p>6.12 Demonstrate:</p> <ul style="list-style-type: none">• adjustment of income for tax purposes• loss relief• change of accounting date, <p>6.13 Demonstrate computation of withholding and capital gains tax from corporate accounts records.</p>	
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PROGRAMME: Higher National Diploma In Taxation	CODE: TAX 313	CREDIT HRS: 4
COURSE: Business Taxation I	PRE-REQUISITE:	THEORETICAL: 2 Hrs/Week 50%
SEMESTER: First		PRACTICAL : 2 Hrs/Week – 50%

COURSE MAIN AIM/GOAL: This course is designed to provide the student with the knowledge and skills to apply tax laws and principles to processing and preparing business tax returns.

<p>GENERAL OBJECTIVES</p> <p>On completion of this module the student should be able to:</p> <ol style="list-style-type: none"> 1. Understand Companies' Income Tax. 2. Understand Education Tax: Persons Chargeable: determination, assessment and collection of tax, Administration, objections and appeal procedures, relationship with Companies Income Tax Act (CITA) and Petroleum Profit Tax Act (PPTA) 3. Understand Taxation of specialized Companies: Insurance Companies, Unit Trusts, Mergers, Acquisitions, Takeovers and Restructuring, Non-Resident Companies, Air Transportation and Shipping, Pioneer Legislation (Industrial Development), Banks and other financial institutions and Agricultural Businesses. 4. Understand Capital Gains Tax

Theoretical Content		
GENERAL OBJECTIVE 1.0 Understand Companies' Income Tax		
Specific Learning Outcomes	Teacher's Activities	Learning Resources
1.1 Explain companies' income tax 1.2 Explain allowable and disallowable expenses. 1.3 Explain capital allowance and its computation. 1.4 Compute companies tax	1.1 Explain companies' income tax. 1.2 Demonstrate computation of company income tax. 1.3 Display samples of company accounts. 1.4 Demonstrate treatment of taxation in companies accounts	Textbooks journals internet Samples of company accounts

GENERAL OBJECTIVE 2.0: Understand Education Tax: persons chargeable, determination, assessment and collection of tax, administration, objections and appeal procedure relationship with Companies Income Tax Act (CITA) and Petroleum Profit Tax Act (PPTA)		
2.1 Explain Education Tax and its objectives.	2.1 Explain Education Tax	Textbooks
2.2 Explain Persons chargeable to Education Tax.	2.2 Explain persons chargeable.	Journals
2.3 Explain how to determine, assess and collect Education Tax.	2.3 Explain how to determine, assess and collect Education Tax.	Internet
2.4 Explain the purpose/objectives of Education Tax	2.4 Explain the purpose/objectives of Education Tax	Flip chart/board
2.5 Explain the administration of Education Tax.	2.5 Explain the administration of Education Tax.	Marker pens
2.6 Explain appeal procedure	2.6 Explain appeal procedure	Education Tax Act
2.7 Explain the relationship between Education Tax Act and Companies Income Tax Act and Petroleum Profit Tax Act	2.7 Explain the relationship of Education Tax Act with Companies Income Tax Act and Petroleum Profit Tax Act	Companies Income Tax Act
2.8 List categories of persons/organizations charged Education Tax	2.8 List categories of persons/organizations charged Education Tax	Petroleum Profit Tax Act
2.9 Apply criteria for determining, assessing and collecting education tax to determine and assess Education Tax payable.	2.9 Provide criteria for determining, assessing and collecting Education Tax.	
	2.10 Guide students to determine and assess Education Tax payable.	
	2.11 List the objectives of Education Tax.	
	2.12 Display copies of Education Tax Act, Companies Income Tax Act and Petroleum Profit Tax Act	

GENERAL OBJECTIVE 3.0: Understand taxation of specialized Companies and Insurance Companies: Unit Trusts, Mergers, Acquisitions, Takeovers and Restructuring, Non-Resident Companies, Air Transportation and Shipping, Pioneer Legislation (Industrial Development), Banks and other financial institutions and Agricultural businesses.		
<p>3.1 Explain specialized companies</p> <p>3.2 Explain taxation of specialized companies</p> <p>3.3 Explain insurance companies and their tax procedures</p> <p>3.4 Explain Unit Trusts, Mergers, Acquisitions, Take-overs, and their tax procedures</p> <p>3.5 Explain Mergers</p> <p>3.6 Explain Restructuring, Non-Residential Companies, and their tax procedures.</p> <p>3.7 Explain Air Transportation and Shipping Companies and their tax procedures.</p> <p>3.8 Explain Pioneer Legislation (Industrial Development) and tax implications.</p> <p>3.9 Explain Banks and other financial institutions and their tax procedures.</p> <p>3.10 Explain Agricultural businesses and their tax procedures</p> <p>3.11 Process and prepare tax returns of:</p> <ul style="list-style-type: none"> • Insurance Companies • Unit Trusts, Mergers, Acquisitions, Take-overs, • Non-Resident Companies, Air Transportation and Shipping, Industrial Development (Pioneer Legislation), Banks and other financial institutions • Agricultural businesses 	<p>3.1 Explain specialized companies</p> <p>3.2 Explain companies in special circumstances</p> <p>3.3 Explain Taxation of Companies in special circumstances</p> <p>3.4 Explain Insurance Companies and their tax procedures</p> <p>3.5 Explain Unit Trusts, Mergers, Acquisitions, Take-overs, and their tax procedures</p> <p>3.6 Explain Restructuring, Non-Residential Companies, and their tax procedures,</p> <p>3.7 Explain Pioneer Legislation (Industrial development), Banks and other financial institutions and how they are taxed.</p> <p>3.8 Explain Taxation of Agricultural businesses</p> <p>3.9 Guide students to process and prepare tax returns of:</p> <ul style="list-style-type: none"> • Insurance companies • Unit Trusts, Mergers, Acquisitions, Take-overs, • Non-Resident Companies, Air Transportation and Shipping, Industrial Development (Pioneer Legislation), Banks and other financial institutions • Agricultural businesses. 	<p>Textbooks</p> <p>Journals</p> <p>Internet</p> <p>Computer</p> <p>Marker</p> <p>Board/pens</p> <p>Flip chart/board</p> <p>Sample tax returns of :</p> <p>Insurance companies,</p> <p>Unit trusts, Mergers, Acquisitions, Take-overs,</p> <p>Non-Resident Companies, Air Transportation and Shipping, Industrial Development (Pioneer Legislation), Banks and other financial institutions and Agricultural</p>

		businesses
GENERAL OBJECTIVE 4.0: Understand Capital Gains Tax		
4.1 Explain capital gains tax.	4.1 Explain capital gains tax.	Textbooks Journals, Internet Computer Samples of documents for treatment of capital gains tax Necessary forms
4.2 Explain characteristics of capital gains tax	4.2 Explain characteristics of capital gains tax	
4.3 Explain exemptions from capital gains tax.	4.3 Explain exemptions from capital gains tax.	
4.4 Explain how to determine, assess and collect capital gains tax.	4.4 Explain how to determine, assess and collect capital gains tax.	
4.5 Explain goods chargeable to capital gains tax.	4.5 Explain goods chargeable to capital gains tax.	
4.6 Explain administration of capital gains tax	4.6 Explain administration of capital gains tax	
4.7. Identify offences and penalties related to violation of payment of capital gains tax.	4.7. Explain offences and penalties related to capital gains tax.	
4.8 Explain objections/appeal procedure related to capital gains tax.	4.8 Explain objections/appeal procedure related to capital gains tax.	
4.9 Explain output and input taxes and their relationship	4.9 Explain output and input taxes and their relationship	
4.10 Demonstrate determination, assessment and collection of capital gains tax	4.12 Demonstrate determination, assessment and collection of capital gains tax	
4.11 Demonstrate treatment of capital gains tax in Companies' Books of Account.	4.13 Demonstrate treatment of capital gains tax in Companies' Books of Account.	

PROGRAMME: Higher National Diploma In Taxation	CODE: TAX 322	CREDIT HRS: 4
COURSE: Advanced Personal Taxation II	PRE-REQUISITE:	THEORETICAL : 2 Hrs/Week 50%
SEMESTER: Second		PRACTICAL : 2 Hrs/Week – 50%

COURSE MAIN AIM/GOAL: This course is designed to provide the student with the knowledge and skill to apply tax laws and principles to processing and preparing personal income tax returns.

GENERAL OBJECTIVES
On completion of this module the student should be able to:
1.0 Understand tax liability of individuals.
2.0 Understand tax liability of partnership
3.0 Understand loss relief in personal income tax.
4.0 Understand income tax aspects of Trusts, Estates and Settlement
5.0 Understand Personal Income Tax Administration

Theoretical Content		
GENERAL OBJECTIVE 1.0 Understand Tax Liability of Individuals		
Specific Learning Outcomes	Teacher’s Activities	Learning Resources
1.1 Explain earned income, unearned income, and reliefs. 1.2 Differentiate among the terms in 1.1 above. 1.3 Explain the concepts in 1.1 above as tax liabilities 1.4 Demonstrate computation of tax liability of individuals	1.1 Explain earned income, unearned income, and reliefs. 1.2 Differentiate among the terms in 1.1 above. 1.3 Explain the concepts in 1.1 above as tax liabilities 1.4 Demonstrate computation of tax liability of individuals	Textbooks Journals Internet Publications from tax authorities and practitioners

GENERAL OBJECTIVE 2.0: Understand tax liability of partnership		
2.1 Define partnership. 2.2 Explain partner's income subject to tax. 2.3 Explain changes in composition in partnership. 2.4 Explain commencement, dissolution and admission in partnership. 2.5 Explain conversion of partnership business to limited liability company. 2.6 Compute tax liabilities of partners.	2.1 Explain partnership. 2.2 Explain partner's income subject to tax. 2.3 Explain changes in composition in partnership. 2.4 Explain commencement, dissolution and admission in partnership. 2.5 Explain conversion of partnership business to limited liability company. 2.6 Compute tax liabilities of partners.	Sample copy of partnership Deed. Sample copy of Articles and Memorandum of Association
GENERAL OBJECTIVE 3.0: Understand loss relief in personal income tax		
3.1 Explain loss relief. 3.2 Explain methods of loss relief 3.3 Explain conditions and period for carry forward loss relief. 3.4 Compute loss relief and assessable profit.	3.1 Explain loss relief. 3.2 Explain methods of loss relief 3.3 Explain conditions and period for carry forward loss relief. 3.4 Compute loss relief and assessable profit.	
GENERAL OBJECTIVE 4.0: Understand income tax aspects of Trusts, Estates and Settlement		
4.1 Explain Trusts, Settlement, Estates 4.2 Explain tax assessment and collection relating to trusts, estates and settlement. 4.3 Explain tax offences, penalties and tax enforcement, 4.4 Explain tax objections/Appeals process.	4.1 Explain Trusts, Settlement, Estates, Partnership: 4.2 Explain tax assessment and collection relating to Trusts, Estates and Settlement. 4.3 Explain tax offences, penalties and tax enforcement, 4.4 Explain tax objections/Appeals process.	Textbooks Journals Internet
GENERAL OBJECTIVE 5.0: Understand Personal Income Tax Administration		
5.1 Explain the constitutional powers of the three tiers of government to impose tax. 5.2 Explain the composition, rights, powers and functions of the various tax organs.	5.1 Explain the constitutional powers of the three tiers of government to impose tax. 5.2 Explain the composition, rights, powers and functions of the various tax organs.	Textbooks Journals Internet Constitution of Nigeria

<p>5.3 Explain the roles and functions of the Joint Tax Board, the Federal Inland Revenue Service and State Boards of Internal Revenue (SBIR).</p> <p>5.4 Explain the “Body of Appeal”</p> <p>3.5 Explain composition of Commissioners, Technical Committees of the Boards (to include both Federal and States).</p> <p>3.6 Explain the role of the Judicial System in tax administration.</p>	<p>5.3 Explain the roles and functions of the Joint Tax Board, the Federal Inland Revenue Service, and State Boards of Internal Revenue</p> <p>5.4 Explain the “Body of Appeal”</p> <p>5.5 Explain composition of Commissioners, Technical Committees of the Boards (to include both Federal and States).</p> <p>5.6 Explain the role of the Judicial System in tax administration.</p>	<p>Bulletins and publications of various tax organs</p> <p>Acts/Edicts of the various tax organs</p>
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PROGRAMME: Higher National Diploma In Taxation	CODE: TAX 323	CREDIT HRS: 4
COURSE: Business Taxation II	PRE-REQUISITE:	THEORETICAL : 2 Hrs/Week 50%
SEMESTER: Second		PRACTICAL : 2 Hrs/Week – 50%

COURSE MAIN AIM/GOAL: This course is designed to provide the student with the knowledge and skill to apply tax laws and principles to processing and preparing business tax returns.

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

- 1.0 Understand Withholding Tax.
- 2.0 Understand Value Added Tax.
- 3.0 Understand Stamp Duties.
- 4.0 Understand Customs and Excise Duties:
- 5.0 Understand Back Duty Assessment
- 6.0 Understand Provisional Tax.
- 7.0 Understand tax incentives in Nigerian tax system

Theoretical Content		
GENERAL OBJECTIVE 1.0 Understand Withholding Tax.		
Specific Learning Outcomes	Teacher’s Activities	Learning Resources
1.1 Explain withholding tax.	1.1 Explain withholding tax.	Textbooks Journals Internet Publications from tax authorities and practitioners Marker Board Marker Pens Flip Chart Board
1.2 Explain characteristics of withholding tax.	1.2 Explain characteristics of withholding tax.	
1.3 Explain incomes and services liable to withholding tax.	1.3 Explain incomes and services liable to withholding tax.	
1.4 Explain exemptions to withholding tax.	1.4 Explain exemptions to withholding tax.	
1.5 Identify persons authorized to deduct withholding tax.	1.5. Demonstrate computation of withholding taxes.	
1.6 Explain deduction of withholding tax from Federal, State, or Local Govt. allocation	1.6. Explain effects of withholding tax on corporate Accounts.	
1.7 Explain currency of payment or withholding tax.	1.7 Demonstrate how to define output and input	

<p>1.8 Explain withholding tax offences and penalties.</p> <p>1.9 Demonstrate computation of withholding taxes.</p> <p>1.10 Demonstrate effects of withholding tax on corporate Accounts</p> <p>1.11 Explain merits and demerits of withholding tax system</p> <p>1.12 Demonstrate computation of withholding tax from corporate accounts.</p>	<p>taxes and their respective mutual relationship</p> <p>1.8 Demonstrate effects of withholding tax on corporate accounts.</p> <p>1.9 Demonstrate computation of withholding tax from corporate Accounts.</p>	<p>Computer</p> <p>Sample corporate accounts</p>
<p>GENERAL OBJECTIVE 2.0: Understand Value Added Tax (VAT).</p>		
<p>2.1 Define Value Added Tax.</p> <p>2.2 Explain characteristics of 2.1 above.</p> <p>2.3 Identify valuable goods and services subject to VAT.</p> <p>2. 4 Identify goods/services exempted from VAT:</p> <p>2.5 Explain determination, assessment and collection of VAT .</p> <p>2.6 Explain input VAT, output and zero rate VAT</p> <p>2.7 Explain VAT remittance to FIRS</p> <p>2.8 Explain administration of VAT</p> <p>2.9 Explain objections/appeal procedure,</p> <p>2.10 Explain offences and penalties from VAT.</p> <p>2.11 Distinguish between the VAT provision in Nigeria and those of other countries in Africa and Europe.</p> <p>2.12 Compare VAT provisions with sales</p> <p>2.13 Demonstrate determination, assessment and collection</p>	<p>2.1 Explain Value Added Tax (VAT).</p> <p>2.2 Explain characteristics of 2.1 above.</p> <p>2.3 Identify valuable goods and Services subject to VAT.</p> <p>2. 4 Identify goods/services exempted from VAT:</p> <p>2.5 Explain determination, assessment and collection of VAT</p> <p>2.6 Explain input VAT, output and zero rate VAT</p> <p>2.7 Explain VAT remittance to FIRS</p> <p>2.8 Explain administration of VAT</p> <p>2.9 Explain objections/appeal procedure,</p> <p>2.10 Explain offences and penalties from VAT.</p> <p>2.11 Distinguish between the VAT provision in Nigeria and those other countries in Africa and Europe.</p> <p>2.12. Invite an official of FIRS to talk to students.</p>	<p>Chart of Vatable goods and services</p> <p>Chart of exempted goods from VAT</p> <p>FIRS Handbook</p> <p>E-mail</p> <p>Computer</p> <p>Flip chart Board</p>

<p>of VAT</p> <p>2.14 Demonstrate computation of VAT from transactions</p> <p>2.15 Demonstrate definition of Output and Input of VAT and their respective mutual relationships.</p>	<p>2.13 Compare VAT provisions with sales.</p> <p>2.14 Demonstrate determination, assessment and collection of VAT</p> <p>2.15 Demonstrate computation of VAT from transactions</p> <p>2.16 Demonstrate definition of Output and Input of VAT and their respective mutual relationships.</p>	
<p>GENERAL OBJECTIVE 3.0: Understand Stamp Duties.</p>		
<p>3.1 Explain stamp duties</p> <p>3.2 Explain constitutional distribution of jurisdiction amongst the tiers of Government in Nigeria on stamp duties.</p> <p>3.3 Explain transactions liable to stamp duties.</p> <p>3.4 Explain Head of charges</p> <p>3.5 Explain administration of stamp duties</p> <p>3.6 Explain objections and appeal procedures in stamp duties</p> <p>3.7 Demonstrate preparation of stamp duty</p> <p>3.8 Demonstrate treatment of stamp duty on the books of the relevant establishment</p>	<p>3.1 Explain stamp duties and their importance.</p> <p>3.2 Explain constitutional distribution of jurisdiction amongst the tiers of Government in Nigeria on stamp duty.</p> <p>3.3 Explain transactions liable to stamp duties.</p> <p>3.4 Explain Head of charges.</p> <p>3.5 Explain administration of stamp duties</p> <p>3.6 Explain objections and appeal procedures in stamp duties.</p> <p>3.9 Demonstrate preparation of stamp duty.</p> <p>3.10 Demonstrate treatment of stamp duty on the books of the relevant establishment.</p> <p>3.11 Organize visit to witness preparation of stamp duties.</p>	<p>Textbooks</p> <p>Journals</p> <p>Internet</p>

GENERAL OBJECTIVE 4.0: Understand Customs and Excise Duties:		
<p>1 Define customs/excise duties.</p> <p>4.2 Identify dutiable and non dutiable goods.</p> <p>4.3 Explain administration of customs/excise duties.</p> <p>4.4 Explain assessment and collection procedures of customs/excise duties.</p> <p>4.5 Explain incentive scheme such as Duty Drawback, Manufacture- in- Bond Scheme, Export Expansion Grant scheme etc.</p>	<p>4.1 Explain Customs/Excise Duties.</p> <p>4.2 Explain dutiable and non dutiable goods.</p> <p>4.3 Explain administration of Customs/Excise Duties.</p> <p>4.4 Explain assessment and collection procedures of Customs/Excise Duties.</p> <p>4.5 Explain incentive schemes such as Duty Drawback, Manufacture- in- Bond Scheme, Export Expansion Grant scheme etc.</p> <p>4.6 Organize a visit to a customs long room</p> <p>4.7 Obtain relevant documents</p> <p>4.8 Invite customs personnel to talk to students on how to determine, assess and collect Customs/Excise Duties.</p>	<p>Textbooks Journals Internet</p>
GENERAL OBJECTIVE 5.0: Understand Back Duty Assessment		
<p>5.1 Explain Back Duty Assessment</p> <p>5.2 Explain the procedure for Back Duty Assessment</p> <p>5.3 Explain the reasons for Back Duty Assessment</p> <p>5.4 Explain power to search, seize and remove in Back Duty Assessment</p>	<p>5.1 Explain Back Duty Assessment</p> <p>5.2 Explain the procedure for Back Duty Assessment</p> <p>5.3 Explain the reasons for Back Duty Assessment</p> <p>5.4 Explain power to search, seize and remove in Back Duty Assessment</p>	
GENERAL OBJECTIVE 6.0: Understand Provisional Tax		
<p>6.1 Explain Provisional Tax</p> <p>6.2 Explain the conditions for payment of provisional Tax</p>	<p>6.1 Explain Provisional Tax</p> <p>6.2 Explain the conditions for payment of provisional Tax</p>	
GENERAL OBJECTIVE 7.0: Understand Tax Incentives in Nigeria		
<p>7.1 Explain tax incentives.</p> <p>7.2 Explain tax incentives to export oriented enterprises.</p> <p>7.3 Explain tax incentives to mining solid minerals.</p>	<p>7.1 Explain tax incentives.</p> <p>7.2 Explain tax incentives to export oriented enterprises.</p>	

<p>7.4 Explain tax incentives to manufacturing companies. 7.5 Explain tax incentives to Companies engaged in trade. 7.6 Explain tax holiday for pioneer Companies. 7.7 Explain tax to Hotel and Tourism services. 7.8 Explain tax incentives for research and development. 7.9 Explain rural investment allowance incentives to all affected companies. 7.10 Explain tax incentives to dividend</p>	<p>7.3 Explain tax incentives to mining solid minerals. 7.4 Explain tax incentives to manufacturing companies. 7.5 Explain tax incentives to companies engaged in trade. 7.6 Explain Tax holiday for pioneer Companies. 7.7 Explain tax to Hotel and Tourism services. 7.8 Explain tax Incentives for research and development. 7.9 Explain rural investment allowance incentives to all affected companies. 7.10 Explain tax incentives to dividend</p>	
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PROGRAMME: Higher National Diploma In Taxation	CODE: TAX 411	CREDIT HRS: 4
COURSE: Tax Audit and Investigation I	PRE-REQUISITE:	THEORETICAL : 2 Hrs/Week 50%
SEMESTER: First		PRACTICAL : 2 Hrs/Week – 50%

COURSE MAIN AIM/GOAL: To enable the student gain an understanding of the general principles of tax audit and investigation for application in practical situations.

- GENERAL OBJECTIVES**
On completion of this module, the student should be able to:
1. Understand Tax Auditing Principles.
 2. Understand Planning the Tax Audit and Investigation.
 3. Understand Controlling and Recording an Audit.
 4. Understand Management of close-out meeting.
 5. Understand preparation of audit reports and investigation reports
 6. Understand decision making after tax audits.
 7. Understand conflict resolution and settlement of tax controversies.

Theoretical Content		
GENERAL OBJECTIVE 1.0 Understand Tax Auditing Principles.		
Specific Learning Outcomes	Teacher’s Activities	Learning Resources
1.1 Explain tax audit and nature of tax audit.	1.1 Explain tax audit and nature of tax audit.	Textbooks Journals Internet Computer Publications of tax authorities Marker Board/pens Flip chart/board Time keeper Stop watch
1.2 Outline objectives of tax audit.	1.2 Explain objectives of tax audit.	
1.3 State rules of tax audit.	1.3 Explain rules of tax audit.	
1.4 State differences between an audit and an investigation.	1.4 Explain differences between an audit and an investigation.	
1.5 Outline reasons for tax audit and tax investigation.	1.5 Explain reasons for tax audit and tax investigation.	
1.6 Explain appointment of tax auditors.	1.6 Explain appointment of tax auditors.	
1.7 Outline duties, rights and obligations of tax auditors.		
1.8 Explain professional responsibilities and ethical		

<p>requirements of tax auditors</p> <p>1.9 State reasons for or against the relevance of tax auditors in Nigeria.</p>	<p>1.7 Explain duties, rights and obligations of tax auditors.</p> <p>1.8 Explain professional responsibilities and ethical requirements of tax auditors</p> <p>1.9 Guide students to debate for or against the relevance of tax auditors in Nigeria.</p>	<p>Bell</p>
<p>GENERAL OBJECTIVE 2.0 Understand Planning the Tax Audit and Investigation.</p>		
<p>2.1 Explain planning</p> <p>2.2 Explain requirements for planning a tax audit</p> <p>2.3 Explain sources of tax payer’s financial and business information.</p> <p>2.4 Explain general considerations for planning a tax audit and investigation: nature of business, industry, business cycles, tax compliance history, audit staffing and logistics.</p> <p>2.5 Plan a tax audit and investigation exercise</p> <p>2.5 Explain preparation of work programmes.</p> <p>2.6 Prepare a work programme for a tax audit and investigation exercise</p>	<p>2.1 Explain planning</p> <p>2.2 Explain requirements for planning a tax audit</p> <p>2.3 Explain sources of tax payer’s financial and business information.</p> <p>2.4 Explain general considerations for planning a tax audit and investigation: nature of business, industry, business cycles, tax compliance history, audit staffing and logistics.</p> <p>2.5 Explain preparation of work programmes.</p> <p>2.6 List requirements for planning a tax audit and investigation exercise</p> <p>2.7 Guide students to plan a tax audit and investigation exercise</p> <p>2.8 Guide students to prepare a work programme for a tax audit and investigation exercise</p>	<p>Textbooks</p> <p>Journals</p> <p>Internet</p> <p>Flip chart/board</p> <p>Marker pens</p> <p>Computer</p> <p>Tax information documents</p> <p>Sample work programme</p>

GENERAL OBJECTIVE 3.0 Understand Controlling and Recording an Audit		
3.1 Explain Review of Accounting System. 3.2 Describe allocation and supervision of work. 3.3 Describe management of working papers. 3.4 Explain documentation of work done. 3.5 Explain evidence of proper review, conclusions, and action steps. 3.6 Demonstrate allocation and supervision of work 3.7 Demonstrate management of working papers 3.8 Demonstrate documentation of work done 3.9 Demonstrate proper review, conclusions, and action steps	3.1 Explain Review of Accounting System. 3.2 Describe allocation and supervision of work. 3.3 Describe management of working papers. 3.4 Explain documentation of work done. 3.5 Explain evidence of proper review, conclusions, and action steps. 3.6 Demonstrate allocation and supervision of work 3.7 Demonstrate management of working papers 3.8 Demonstrate documentation of work done 3.9 Demonstrate proper review, conclusions, and action steps.	Textbooks Journals Internet
GENERAL OBJECTIVE 4.0 Understand management of close-out meeting.		
4.1 Explain Management of close-out meeting.	4.1 Explain management of close-out meeting 4.2 Demonstrate management of close-out meeting	Textbooks Journals Internet
GENERAL OBJECTIVE 5.0 Understand preparations of tax audit reports and tax investigation reports.		
5.1 Explain tax audit and investigation reports. 5.2 State the differences between tax audit report and investigation report. 5.3 Explain preparation of audit reports and investigation reports 5.4 Prepare a tax audit report and tax investigation report	5.1 Explain tax audit and investigation reports. 5.2 Explain the difference between computed annual reports of Companies. 5.2 Explain Preparation of tax audit reports and investigation reports 5.3 Display samples of audit and investigation reports. 5.4 Guide students to prepare a tax audit report and investigation report.	Textbooks Journals Internet Sample documents Computer Flip chart/Board Marker pens Marker Board

GENERAL OBJECTIVE 6.0: Understand decision making after tax audits		
6.1 Explain decision making. 6.2 Explain tax audit decisions. 6.3 Explain post tax audit decisions.	6.1 Explain decision making. 6.2 Explain tax audit decisions. 6.3 Explain post tax audit decisions.	Textbooks Journals Internet
GENERAL OBJECTIVE 7.0: Understand conflict resolution and settlement of tax controversies.		
7.1 Explain conflict. 7.2 Explain conflict resolution. 7.3 Explain tax controversies. 7.4 Explain conflict resolution and settlement of tax controversies. 7.5 Demonstrate tax conflict resolution and settlement in form of a role play	7.1 Explain conflict. 7.2 Explain conflict resolution. 7.3 Explain tax controversies. 7.4 Explain conflict resolution and settlement of tax controversies 7.5 Guide students to demonstrate tax conflict resolution and settlement in form of a role play	Textbooks Journals Internet Flip chart/board Marker pens

PROGRAMME: Higher National Diploma In Taxation	CODE: TAX 412	CREDIT HRS: 4
COURSE: International Taxation I	PRE-REQUISITE:	THEORETICAL : 2 Hrs/Week 50%
SEMESTER: First		PRACTICAL : 2 Hrs/Week – 50%

COURSE MAIN AIM/GOAL: This course is designed to enable the student acquire the knowledge and skill as well as understand the practice of International Taxation.

GENERAL OBJECTIVES:

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

- 1.0 Understand Tax Payer's Residence
- 2.0 Understand Foreign Income Tax Remittances
- 3.0 Understand Effects of Offshore Judicial Decision
- 4.0 Understand Foreign Investments and Capital Gains Tax
- 5.0 Understand Transfer Pricing by Multi Nationals and its tax implication
- 6.0 Understand Double Taxation

Theoretical Contents		
GENERAL OBJECTIVE 1.0: Understand Tax payer's Residence		
Specific Learning Outcomes	Teacher's Activities	Learning Resources
1.1 Explain tax payer's residence 1.2 Explain Ordinary tax payer's residence 1.3 Explain Domicile of the tax payer 1.4 Explain Residence of Corporations 1.5 Explain Tax Havens	1.1 Explain tax payer and residence 1.2 Explain residence in relation to tax payer's residence 1.2 Explain Ordinary tax payer's residence 1.3 Explain Domicile of the tax payer 1.4 Explain Residence of Corporations 1.5 Explain Tax Havens	Textbooks Journals Internet Publications from tax authorities and practitioners
GENERAL OBJECTIVE 2.0: Understand Foreign Income Tax remittances		
2.1 Explain Foreign Income Tax Remittances 2.2 Explain the procedure and process of Foreign Income Tax remittance 2.3 Explain tax laws relating to remittance of Foreign Income Tax 2.4 Cite relevant cases of default in remittance of Foreign Income tax 2.5 Explain national jurisdiction in enforcing tax laws on foreign income	2.1 Explain Foreign Income 2.2 Explain Tax Remittances 2.3 Explain Foreign Income Tax remittances 2.4 Explain the procedure and process of Foreign Income Tax remittance 2.5 Explain tax laws relating to remittance of Foreign Income Tax 2.6 Cite relevant cases of default in remittance of Foreign Income tax 2.5 Explain national jurisdiction in enforcing tax laws on foreign income	Textbooks Journals Internet Publications from tax authorities and practitioners Relevant Tax Laws Cases
GENERAL OBJECTIVE 3.0: Understand Effects of Offshore Judicial Decision		
3.1 Explain international off-shore judicial decision 3.2 Explain effects of international off-shore judicial decision	3.1 Explain international off-shore judicial decision 3.2 Explain effects of international off-shore judicial decision	Copies of International off-shore Judicial decisions

GENERAL OBJECTIVE 4.0: Understand Foreign Investments and Capital Gains Tax		
4.1 Explain foreign investments 4.2 Explain capital gains on foreign investments 4.3 Explain differences between capital gains of residents and those of foreign investors 4.4 Explain the remittance basis of foreign capital gains tax 4.5 Explain relief for remittance of Foreign Income 4.6 Explain Transfer of Assets abroad 4.7 Explain attribution of Income 4.8 Explain offshore Income Gains and Capital Gains Tax	4.1 Explain foreign investments 4.2 Explain capital gains on foreign investments 4.3 Explain differences between capital gains of residents and those of foreign investors 4.4 Explain the remittance basis of foreign capital gains tax 4.5 Explain relief for remittance of Foreign Income 4.6 Explain Transfer of Assets abroad 4.7 Explain attribution of Income 4.8 Explain offshore Income Gains and Capital Gains Tax	Textbooks Journals Internet
GENERAL OBJECTIVE 5.0: Understand Transfer Pricing by Multi Nationals and its tax implication		
5.1 Explain Transfer Pricing Company operations 5.2 Explain multinationals 5.3 Explain tax payment by Multinational companies 5.4 Explain effects of transfer pricing on tax 5.5 Explain Capitalization 5.6 Explain Debt Conversion	5.1 Explain Transfer Pricing Company operations 5.3 Explain Multinationals 5.3 Explain tax payment by Multinational companies 5.4 Explain effects of transfer pricing on tax 5.5 Explain Capitalization 5.6 Explain Debt Conversion	Textbooks Journals Internet Bulletins and publications of various tax organs
GENERAL OBJECTIVE 6.0: Understand Double Taxation		
6.1 Explain double taxation 6.2 Explain Nigerian Tax Treaties and Reliefs	6.1 Explain double taxation 6.2 Explain Nigerian Tax Treaties and Reliefs	Textbooks Journals Internet Copies of Tax Treaties

<p>6.3 Explain Typical Clauses:</p> <ul style="list-style-type: none"> • Treaty Relief by credit • Unilateral Tax Credit <p>6.4 Explain common wealth rate</p> <p>6.5 compute relief where treat as exist</p> <p>6.6 Compute relief where treaties do not exist</p>	<p>6.3 Explain typical clauses:</p> <ul style="list-style-type: none"> • Treaty Relief by Credit • Unilateral Tax Credit <p>6.6 Explain common wealth rate</p> <p>6.7 Demonstrate how to Compute relief where treaties exist</p> <p>6.8 demonstrate how to Compute relief where treaties do not exist</p>	<p>and Reliefs</p>
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PROGRAMME: Higher National Diploma In Taxation	CODE: TAX 312	CREDIT HRS: 4
COURSE: Oil and Gas Taxation 1	PRE-REQUISITE:	THEORETICAL: 2 Hrs/Week 50%
SEMESTER: First		PRACTICAL : 2 Hrs/Week – 50%

COURSE MAIN AIM/GOAL: This course is designed to enable the student acquire the knowledge, understanding as well as the skills to practice oil, gas and other minerals taxation.

GENERAL OBJECTIVES:

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

1. Understand oil and gas taxation.
2. Understand incentives in oil and gas resources
3. Understand taxation of other mineral resources
4. Understand relevant legislations and arrangements related to petroleum and gas taxation.

Theoretical Contents

GENERAL OBJECTIVE 1.0: Understand oil and gas taxation

Specific Learning Outcomes	Teacher’s Activities	Learning Resources
1.1 Explain upstream and downstream oil and gas companies	1.1 Explain upstream and downstream oil and gas companies	Textbooks
1.2 Define casing –head petroleum spirit and crude oil	1.2 Define casing –head petroleum spirit and crude oil	Journals
1.3 Define chargeable natural gas and Liquefied Natural gas	1.3 Define chargeable natural gas and Liquefied Natural gas	Internet
1.4 Explain the laws applicable to taxation of oil and gas	1.4 Explain the laws applicable to taxation of oil and gas	Publications from tax authorities and practitioners
1.5 Explain the differences between the upstream and downstream sectors	1.5 Explain the differences between the upstream and downstream sectors	Computer
1.6 Explain gas production cost adjustment factor	1.6 Explain gas production cost adjustment factor	Marker Board/pens
1.7 Calculate gas production cost adjustment factor	1.7 Demonstrate how to calculate gas production cost adjustment factor	Flip chart/board
1.8 Explain the differences between oil prospecting license and oil mining lease	1.8 Explain the differences between oil prospecting licensee and oil mining lease	Laws applicable to taxation of oil and gas
1.9 Explain the taxation of oil and gas in the downstream sector		

	1.9 Explain the taxation of oil and gas in the down- stream sector.	
GENERAL OBJECTIVE 2.0 Understand incentives in oil and gas resources		
2.1 Explain tax incentives in oil and gas sector 2.2 Explain tax incentive for utilization of associated and non-associated gas 2.3 Explain tax incentive for companies engaged in gas utilization in downstream operations 2.4 Explain investments credits 2.5 Explain education tax as allowable expenses in oil and gas upstream operations 2.6 Explain MOU tax credit	2.1 Explain tax incentives in oil and gas sector 2.2 Explain tax incentive for utilization of associated and non-associated gas 2.3 Explain tax incentives for companies engaged in gas utilization in downstream operations 2.4 Explain investments credits 2.5 Explain education tax as allowable expenses in oil and gas upstream operations 2.6 Explain MOU tax credit	Textbooks Journals Internet Flip chart/board Marker pens Computer published corporate accounts of oil and gas
GENERAL OBJECTIVE 3.0: Understand taxation of other mineral resources		
3.1 Explain taxation of other mineral resources 3.2 Explain tax holidays of other mineral resources (if applicable) 3.3 Calculate taxation of other mineral resources	3.1 Explain taxation of other mineral resources 3.2 Explain tax holidays of other mineral resources if applicable 3.3 Demonstrate how to calculate taxation of other mineral resources	Ditto
GENERAL OBJECTIVE 4.0 Understand relevant legislations and arrangements related to petroleum and gas taxation.		
4.1 Explain petroleum laws 4.2 Explain ownership of concessions 4.3 Explain types of contracts, joint ventures, production sharing 4.4 Explain service contracts 4.5 Explain Agencies for the control of petroleum operations 4.6 Explain the functions of DPR, of NNPC in oil and gas operations. 4.7 Explain fiscal arrangements, rent, royalty, and	4.1 Explain petroleum laws 4.2 Explain ownership of concessions 4.3 Explain types of contracts, joint ventures, production sharing 4.4 Explain service contracts 4.5 Explain Agencies for the control of petroleum operations 4.6 Explain the functions of DPR and NNPC in oil and gas operations. 4.7 Explain fiscal arrangements, rent, royalty, and	Textbooks Journals Internet Textbooks Journals Internet. Writing materials. Marker Board/Pens Flip Chart/Board

<p>compensation, impact of Organization of Petroleum Exporting Countries (OPEC) in oil and gas operations.</p>	<p>compensation, impact of OPEC in oil and gas operations.</p>	<p>Computer Copies of Petroleum Laws DPR, OPEC and NNPC publications</p>
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PROGRAMME: Higher National Diploma In Taxation	CODE: TAX 414	CREDIT HRS: 4
COURSE: Tax Practice 1	PRE-REQUISITE:	THEORETICAL: 2 Hrs/Week 50%
SEMESTER: First		PRACTICAL : 2 Hrs/Week – 50%

COURSE MAIN AIM/GOAL: This course is designed to acquaint the student with the tax system in Nigeria and provide him with the knowledge and skills to formulate/implement policies and strategies for tax planning, enforcement of tax laws and collection of tax revenue.

GENERAL OBJECTIVES

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

1. Understand the meaning tax planning
2. Understand how to design tax plans and management strategies
3. Understand the system of taxation in Nigeria
4. Understand problems of enforcement of tax laws and remedies
5. Appreciate comparative taxation of sole traders, partnerships and companies.
6. Understand management tax practice
7. Understand tax appeal procedures, recovery procedure, payment of tax, collection procedures, assessment procedures, examination of accounts and returns
8. Understand professional ethics in taxation

Theoretical Contents		
GENERAL OBJECTIVE 1.0 Understand the meaning tax planning		
Specific Learning Outcomes	Teacher's Activities	Learning Resources
1.1 Explain tax planning 1.2 Explain reasons for tax planning. 1.3 Differentiate tax plans from other types of plans	1.1 Explain tax planning 1.2 Explain reasons for tax planning 1.3 Differentiate tax plans from other types of plans	Textbooks Journals Internet Publications from tax authorities and practitioners Computer Marker Board/pens Flip chart/board
GENERAL OBJECTIVE 2.0. Understand how to design tax plans and management strategies		
2.1 Explain plan design 2.2 Explain types of plans in taxation 2.3 Explain material considerations and requirements in tax plan design. 2.4 Explain management strategies in tax plan design 2.5 Explain materials planning and control.	2.1 Explain plan design 2.2 Explain types of plans in taxation 2.3 Explain material considerations and requirements in tax plan design. 2.4 Explain management strategies in tax plan design 2.5 Explain materials planning and control.	Textbooks Journals Internet Flip chart/board Marker pens Computer
GENERAL OBJECTIVE 3.0: Understand the system of taxation in Nigeria		
3.1 Explain the system of tax administration in Nigeria in relation to other mineral resources 3.2 Explain problems of tax administration in Nigeria 3.3 Explain sources of leakages in tax administration 3.4 Explain solutions to tax leakages in Nigeria	3.1 Explain the system of tax administration in Nigeria with respect to other mineral resources 3.2 Explain problems of tax administration in Nigeria 3.3 Explain sources of leakages in tax administration	Ditto

	3.4 Explain solutions to tax leakages in Nigeria	
GENERAL OBJECTIVE 4.0. Understand problems of enforcement of tax laws and remedies		
4.1 Explain tax laws in Nigeria and their relevance	4.1 Explain tax laws in Nigeria and their relevance	Textbooks Journals Internet Textbooks Journals Internet. Writing materials. Marker Board/Pens Flip Chart/Board Computer Copies of Tax Laws
4.2 Explain duties of tax enforcement agents	4.2 Explain duties of tax enforcement agents	
4.3 Explain constraints of tax enforcement agents	4.3 Explain constraints of tax enforcement agents	
4.4 Explain problems of enforcement of tax laws	4.4 Explain problems of enforcement of tax laws	
4.5 Explain remedies to the problems of enforcement of tax laws	4.5 Explain remedies to the problems of enforcement of tax laws	
GENERAL OBJECTIVE 5.0 Appreciate comparative taxation of sole traders, partnerships and companies.		
Specific Learning Outcomes	Teacher's Activities	Learning Resources
5.1 Explain comparative taxation 5.2 Explain taxation of a sole trade, partnership and companies 5.3 Compare taxation of the types of business in 5.1 above	5.1 Explain comparative taxation 5.2 Explain taxation of a sole trade, partnership and companies 5.3 Compare taxation of the types of business in 5.1 above	Textbooks Journals Internet Publications from tax authorities and practitioners CAMA, PITA , CITA etc.

GENERAL OBJECTIVE 6.0 Understand management tax practice		
1.1 Explain management of tax practice 1.2 Explain relationship with clients 1.3 Explain sourcing for jobs 1.4 Explain working paper and documentation	6.1 Explain management of tax practice 6.2 Explain relationship with clients 6.3 Explain sourcing for jobs 1.5 Explain working paper and documentation	Textbooks Journals Internet Flip chart/board Marker pens Computer published corporate accounts
GENERAL OBJECTIVE 7.0: .Understand tax appeal procedures, recovery procedure, payment of tax, collection procedures, assessment procedures, examination of accounts and returns		
Specific Learning Outcomes	Teacher's Activities	Learning Resources
7.1 Explain tax appeal procedures 7.2 Explain recovery procedures, payment of tax, collection procedures, assessment procedures, examination of accounts and returns.	7.1 Explain tax appeal procedures 7.2 Explain recovery procedures, payment of tax, collection procedures, assessment procedures, examination of accounts and returns.	Textbooks Journals Internet Publications from tax authorities and practitioners CAMA, PITA , CITA etc.
GENERAL OBJECTIVE 8.0 Understand professional ethics in taxation		
8.1 Explain ethics 8.2 Explain ethical and unethical practices 8.3 Explain ethics in tax practice 8.4 Explain the code of conduct governing tax Practice 8.5 Explain the implication of unethical professional Practice	8.1 Explain ethics 8.2 Explain ethical and unethical practices 8.3 Explain ethics in tax practice 8.4 Explain the code of conduct governing tax Practice 8.5 Explain the implication of unethical Professional Practice	Textbooks Journals Internet Flip chart/board Marker pens

<p>8.6 Explain CITN investigation planning and tribunals</p> <p>8.7 Explain anti-corruption bodies: EFCC, ICPC, and Code of Conduct Bureau etc.</p>	<p>8.6 Explain CITN investigation planning and tribunals</p> <p>8.7 Explain anti-corruption bodies: EFCC, ICPC, and Code of Conduct Bureau etc.</p>	<p>Computer published corporate accounts</p>
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PROGRAMME: Higher National Diploma In Taxation	CODE: TAX 421	CREDIT HRS: 4
COURSE: Tax Audit and Investigation II	PRE-REQUISITE:	THEORETICAL: 2 Hrs/Week 50%
SEMESTER: Second		PRACTICAL : 2 Hrs/Week – 50%

COURSE MAIN AIM/GOAL: This course is designed to enable the student acquire the knowledge and understand the framework of tax audit, as well as skills to practice tax audit of organizations.

GENERAL OBJECTIVES:

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

1. Understand Tax Auditing Principles
2. Understand planning Tax Audit and Investigation
3. Understand Controlling and Recording an Audit
4. Know interview techniques in audit
5. Know audit evidence, technology and procedures.
6. Know statutory powers of the tax auditors.

Theoretical Contents		
GENERAL OBJECTIVE 1.0 Understand Tax Auditing Principles		
Specific Learning Outcomes	Teacher's Activities	Resources
1.1 Explain the meaning of tax audit 1.2 Describe the nature of tax audit 1.4 Explain the objectives of tax audit 1.5 Explain the rules of tax audit 1.6 Explain the differences between tax audit and tax investigation 1.7 State reasons for tax audit and tax investigation. 1.8 State reasons and conditions for the appointment of tax auditors 1.9 Outline duties of tax auditors 1.10 Outline professional responsibility of auditors.	1.1 Explain the meaning of tax audit 1.2 Describe the nature of tax audit 1.3 Explain the objectives of tax audit 1.4 Explain the rules of tax audit 1.5 Explain the differences between tax audit and tax investigation 1.6 State reasons for tax audit and tax investigation. 1.7 State reasons and conditions for the appointment of tax auditors 1.8 Outline duties of tax auditors 1.9 Outline professional responsibility of tax Auditors.	Textbooks Journals Internet Publications from tax authorities and practitioners Computer Marker Board/pens Flip chart/board
GENERAL OBJECTIVE 2.0 Understand planning Tax Audit and Investigation		
2.1 Explain planning tax audit and investigation. 2.2 Explain sources of tax payer's financial and business information 2.3 Explain general conditions in planning tax audit and investigation as it affects nature of business, industry, business cycles, tax compliance history. 2.4 Explain general considerations in relation to auditing staffing and logistics.	2.1 Explain planning tax audit and investigation. 2.2 Explain sources of tax payer's financial and business information 2.3 Explain general conditions in planning tax audit and investigation as it affects nature of business, industry, business cycles, tax compliance history. 2.4 Explain general considerations in relation to auditing staffing and logistics.	Textbooks Journals Internet Flip chart/board Marker pens Computer published corporate accounts

2.5 Explain general considerations in preparations of work programmes.	2.5 Explain general considerations in preparations of work programmes.	
GENERAL OBJECTIVE 3.0: Understand Controlling and Recording an Audit		
3.1 Explain controlling an audit. 3.2 Explain recording an audit 3.3 Explain review of accounting system 3.4 Explain allocation and supervision of work 3.5 Explain Management of working papers. 3.6 Explain documentation of work done 3.7 Explain evidence of proper review, conclusions, action steps. 3.8 Explain management of close-out meeting 3.9 Describe how to prepare audit reports and investigation reports 3.10 Explain decision making after tax audit 3.11 Explain conflict resolution and settlement of tax controversies.	3.1 Explain controlling an audit. 3.2 Explain recording an audit 3.3 Explain review of accounting system 3.4 Explain allocation and supervision of work 3.5 Explain Management of working papers. 3.6 Explain documentation of work done 3.7 Explain evidence of proper review, conclusions, action steps. 3.8 Explain management of close-out meeting 3.9 Describe how to prepare audit reports and investigation reports 3.10 Explain decision making after tax audit 3.11 Explain conflict resolution and settlement of tax controversies.	Ditto
GENERAL OBJECTIVE 4.0. Know interview techniques in Audit		
4.1 Explain interview techniques applied in Audit 4.2 Explain how to prepare for Audit interviews	4.1 Explain interview techniques applied in Audit 4.2 Explain how to prepare for Audit interviews	Textbooks Journals Internet Textbooks

4.3 Explain how to manage audit interview process 4.4 Explain how to document minutes of audit interview 4.5 Explain human relations aspects of audit field interviews 4.6 Explain human relations aspects of audit field interviews	4.4 Explain how to manage Audit interview process 4.5 Explain how to document minutes of Audit interview 4.6 Explain human relations aspects of Audit field interviews	Journals Internet. Writing materials. Marker Board/Pens Flip Chart/Board Computer
GENERAL OBJECTIVE 5.0 Know Audit evidence, technology and procedures.		
Specific Learning Outcomes	Teacher's Activities	Resources
5.1 Explain evidence and Audit evidence. 5.2 Outline Audit techniques and procedures such as Inspection, observation, and enquiry. 5.3 Explain nature of Audit evidence. 5.4 Explain relevance and reliability of Audit evidence 5.5 Explain independent confirmation 5.6 Explain computation and checks sampling techniques 5.7 Explain reliance on the work of other Auditors including statutory Auditors.	5.1 Explain evidence and Audit evidence. 5.2 Describe Audit techniques and procedures such as inspection, observation, and enquiry. 5.3 Explain nature of Audit evidence. 5.4 Explain relevance and reliability of Audit evidence 5.5 Explain independent confirmation 5.6 Explain computation and checks sampling techniques 5.7 Explain reliance on the work of other Auditors including statutory Auditors.	Textbooks Journals Internet Publications from tax authorities and practitioners CAMA, PITA , CITA etc.
GENERAL OBJECTIVE 6.0 Know Statutory Powers of Tax Auditors.		
6.1 Explain statutory powers as it relates to tax audit. 6.2 Explain information required by tax auditors. 6.3 Explain sources of the information in 6.2 above. 6.4 Explain powers of tax auditors to obtain information 6.5 Explain powers to enter premises 6.6 Explain powers to obtain third party confirmation from bank etc.	6.1 Explain statutory powers as it relates to tax audit. 6.2 Explain information required by tax Auditors. 6.3 Explain sources of the information in 6.2 above. 6.4 Explain powers of tax Auditors to obtain information	Textbooks Journals Internet Flip chart/board Marker pens

<p>6.8 Prepare documents of request for third party confirmation from bank.</p>	<p>6.5 Explain powers to enter premises 6.6 Explain powers to obtain third party confirmation from bank etc. 6.7 Demonstrate how to prepare documents of request for third party confirmation from bank.</p>	<p>Computer published corporate accounts</p>
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PROGRAMME: Higher National Diploma In Taxation	CODE: TAX 422	CREDIT HRS: 4
COURSE: International Taxation II	PRE-REQUISITE	THEORETICAL: 1 Hr/Week-25%
SEMESTER: Second		PRACTICAL: 3 Hrs/Week-75%

COURSE MAIN AIM/GOAL: This course is designed to enable the student acquire the knowledge and understanding of International Tax Practices as well as skills to practice.

GENERAL OBJECTIVES

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

1. Understand the Nigerian Tax system.
2. Understand foreign tax payers.
3. Understand the place of business
4. Understand transfer pricing
5. Understand allocation of expenses.
6. Understand double taxation.
7. Understand Nigeria tax treaties and reliefs
8. Understand typical clauses
9. Understand treaty relief by credit
10. Understand tax credit
11. Understand reform and planning

Theoretical Contents		
GENERAL OBJECTIVE 1: Understand the Nigerian Tax system		
Specific learning outcomes	Teacher's activities	Resources
1.1 Define Tax Law. 1.2 Explain the Nigerian Tax System.	1.1 Define Tax Law. 1.2 Explain the Nigerian Tax System.	White board Textbooks, Journals, CAMA, PITA, CITA, FIRS Manual Nigeria Constitution etc.
GENERAL OBJECTIVE 2: Understand foreign tax payers		
2.1 Explain foreign tax payers 2.1 Explain the role of foreign tax payers in Nigeria	2.1 Explain foreign tax payers 2.1 Explain the role of foreign tax payers in Nigeria	White board CAMA, PITA, CITA, FIRS Manual
GENERAL OBJECTIVE 3.0 Understand the place of business		
3.1 Explain place of business. 3.2 Explain how to determine place of business for tax purposes 3.3 Explain the difference between place of business and place of residence	3.1 Describe place of business. 3.2 Explain how to determine place of business for tax purposes 3.3 Explain the difference between place of business and place of residence	White board Textbooks, Journals, CAMA, PITA, CITA, FIRS Manual Nigeria Constitution etc.
GENERAL OBJECTIVE 4.0 Understand transfer pricing		
4.1 Explain transfer pricing.	4.1 Explain transfer pricing.	White board

4.2 Explain methods of transfer pricing 4.3 Demonstrate the computation of transfer pricing for tax purposes.	4.2 Explain methods of transfer pricing 4.3 Demonstrate the computation of transfer pricing for tax purposes.	CAMA, PITA, CITA, FIRS Manual Nigeria Constitution. .
GENERAL OBJECTIVE 5.0 Understand allocation of expenses.		Resources
5.1 Explain the allocation of expenses. 5.2 Explain the nature of expenses recognized for allocation. 5.3 Explain how allocation of expenses is done for tax purposes.	5.1 Explain the allocation of expenses. 5.2 Explain the nature of expenses recognized for allocation. 5.3 Explain how allocation of expenses is done for tax purposes.	White board CAMA, PITA, CITA, FIRS Manual Nigeria Constitution
GENERAL OBJECTIVE 6.0 Understand Double Taxation.		Resources
6.1 Explain double taxation 6.2 Explain how to compute double taxation 6.3 Explain the effects of double taxation	6.1 Explain double taxation 6.2 Explain how to compute double taxation 6.3 Explain the effects of double taxation	White board Textbooks, Journals, CAMA, PITA, CITA, FIRS Manual Nigeria Constitution etc.
GENERAL OBJECTIVE 7.0 Understand Nigerian Tax Treaties and Reliefs		Resources
7.1 Explain the Nigeria tax treaties 7.2 Explain tax relief 7.3 Explain conditions for tax treaty and relief.	7.1 Explain the Nigeria tax treaties 7.2 Explain tax reliefs 7.3 Explain conditions for tax treaty and relief.	White board CAMA, PITA, CITA, FIRS Manual Nigeria Constitution. .

GENERAL OBJECTIVE 8.0 Understand typical clauses		Resources
8.1 Explain typical clauses. 8.2 Explain the forms of typical clauses.	5.1 Explain typical clauses. 5.2 Explain the forms of typical clauses.	White board CAMA, PITA, CITA, FIRS Manual Nigeria Constitution
GENERAL OBJECTIVE 9.0 Understand treaty relief by credit		Resources
9.1 Explain treaty relief by credit. 9.2 Explain the workings of treaty relief by credit.	9.1 Explain treaty relief by credit. 9.2 Explain the workings of treaty relief by credit	White board Textbooks, Journals, CAMA, PITA, CITA, FIRS Manual Nigeria Constitution etc.
GENERAL OBJECTIVE 10.0 Understand tax credit		Resources
10.1 Explain tax credit. 10.2 Explain the types of tax credit.	10.1 Explain tax credit. 10.2 Explain the types of tax credit.	White board CAMA, PITA, CITA, FIRS Manual Nigeria Constitution. .

GENERAL OBJECTIVE 11.0 Understand tax reforms and planning.		Resources
5.1 Explain tax reform, their nature and impact. 5.2 Explain tax planning, its need and implications for not planning. 5.3 Explain the various forms of tax.	5.1 Explain tax reforms and their nature. 5.2 Explain the need for and impact of tax reforms 5.3 Explain tax planning, its importance and consequences for not planning. 5.4 Explain the various forms of tax.	White board CAMA, PITA, CITA, FIRS Manual Nigeria Constitution

PROGRAMME: Higher National Diploma In Taxation	CODE: TAX 423	CREDIT HRS: 4
COURSE: Oil and Gas Taxation II	PRE-REQUISITE:	THEORETICAL: 2 Hrs/Week 50%
SEMESTER: Second		PRACTICAL : 2 Hrs/Week – 50%
COURSE MAIN AIM/GOAL: This course is designed to further empower the student with the knowledge, understanding and skills to practice oil and gas taxation.		

GENERAL OBJECTIVES

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

1. Understand petroleum profit tax system
2. Understand capital allowance in petroleum profit tax
3. Understand the computation of petroleum profit tax
4. Understand capital gains tax administration
5. Understand the provisions of industrial development.

Theoretical Contents		
GENERAL OBJECTIVE 1.0 Understand petroleum profit tax system		
Specific Learning Outcomes	Teacher's Activities	Resources
1.1 Explain cost classification 1.2 Explain Joint Venture and Production sharing methods 1.3 Explain the importance of Memorandum of understanding (MOU) 1.4 Explain upstream and downstream operations 1.5 Explain the relationship between the Board and Federal Inland Revenue Service. 1.6 Explain the assessment and collection procedures. 1.7 Explain the procedure for objection and appeal. 1.8 Identify offences related to non compliance 1.9 State penalty for non-compliance 1.10. Explain chargeable income, its determination and basis 1.11 Explain assessable income, its determination and basis 1.12 Explain assessable tax, its determination and basis 1.13 Explain chargeable tax, its determination and basis 1.14 Explain accounting date of petroleum companies.	1.1 Explain cost classification 1.2 Explain Joint Venture and Production Sharing Methods 1.3 Explain the importance of Memorandum of understanding (MOU) 1.4 Explain upstream and downstream operations 1.5 Explain the relationship between the Board and Federal Inland Revenue Service. 1.6 Explain the assessment and collection procedures. 1.7 Explain the procedure for objection and appeal. 1.8 Explain offences related to non compliance 1.9 State penalty for non-compliance 1.10. Explain chargeable income and how to determine it 1.11 Explain assessable income and to determine it. 1.12 Explain assessable tax and its determination. 1.13 Explain chargeable tax and its determination 1.14 Explain the basis for 1.9, 1.10, 1.11, and 1.12 above. 1.15 Explain accounting date of petroleum companies.	Textbooks Journals Internet Publications from tax authorities and practitioners Computer Marker Board/pens Flip chart/board

GENERAL OBJECTIVE 2.0 Understand Capital Allowance in petroleum profit tax		
2.1 Identify qualifying assets 2.2 Explain the basis of granting capital allowances. 2.3 Explain the restriction on capital allowances. 2.4 Distinguish between capital allowance and petroleum investment allowance. 2.5. Compute capital allowances on various assets 2.6 Compute petroleum investment allowance 2.7 Demonstrate treatment of balancing allowance and balancing charge.	2.1 Guide students to identify qualifying assets 2.2 Explain the basis of granting capital Allowances. 2.3 Explain the restriction on capital allowances. 2.4 Distinguish between capital allowance and petroleum investment allowance. 2.5. Demonstrate how to compute capital allowances on various assets 2.6 Demonstrate how to compute petroleum investment allowance 2.7 Demonstrate treatment of balancing allowance and balancing charge.	Textbooks Journals Internet Flip chart/board Marker pens Computer published corporate accounts
GENERAL OBJECTIVE 3.0: Understand the Computation of Petroleum Profit Tax		
3.1 Explain petroleum profit tax system. 3.2 Describe the administration of petroleum profit tax 3.3 Explain the application of the rules and deduction allowance. 3.4 Explain posted price and value of chargeable crude oil sold or disposed off. 3.5 Explain value of natural gas. 3.6 Compute proceeds on domestic disposal of crude oil. 3.7 Describe income incidental to and arising from any one or more of its petroleum	3.1 Explain petroleum profit tax system. 3.2 Describe the administration of petroleum profit tax 3.3 Explain the application of the rules and deduction allowance. 3.4 Explain posted price and value of chargeable crude oil sold or disposed off. 3.5 Explain value of natural gas. 3.6 Demonstrate how to compute proceeds on domestic disposal of crude oil. 3.7 Describe income incidental to and arising	Ditto

<p>operations.</p> <p>3.8 Explain adjustment of posted price for change in API gravity of crude oil exported.</p> <p>3.9 Explain treatment of loss relief in relation petroleum profit tax.</p> <p>3.10 Explain tax off sets.</p> <p>3.11 Compute petroleum profit tax.</p>	<p>from any one or more of its petroleum operations.</p> <p>3.8 Demonstrate adjustment of posted price for change in API gravity of crude oil exported.</p> <p>3.9 Demonstrate treatment of loss relief in relation to petroleum profit tax.</p> <p>3.10 Explain tax off sets.</p> <p>3.11 Demonstrate how to compute petroleum profit tax.</p>	
GENERAL OBJECTIVE 4.0 Understand Capital Gains Tax administration		
<p>4.1 Define capital gains</p> <p>4.2 Explain tax administration of capital gains.</p> <p>4.3 Explain chargeable assets and exempt transactions.</p> <p>4.4 Explain allowable and disallowable deductions</p> <p>4.5 Explain disposal of assets and compulsory acquisition of land</p> <p>4.6 Explain connected persons</p> <p>4.7 Explain disposal between connected persons</p> <p>4.8 Explain the effect of hire purchase, asset lost or destroyed on computation of capital</p>	<p>4.1 Explain capital gains</p> <p>4.2 Explain tax administration of capital gains.</p> <p>4.3 Explain chargeable assets and exempt transactions.</p> <p>4.4 Explain allowable and disallowable deductions</p> <p>4.5 Explain disposal of assets and compulsory acquisition of land</p> <p>4.6 Explain connected persons</p> <p>4.7 Explain disposal between connected persons</p> <p>4.8 Explain the effect of hire purchase, asset</p>	<p>Textbooks Journals Internet Textbooks Journals Internet. Writing materials. Marker Board/Pens Flip Chart/Board Computer</p>

gains. 4.9 Explain treatment of replacement of business assets/rollover relief 4.10 Compute capital gains tax	lost or destroyed on computation of capital gains. 4.9 Explain treatment of replacement of business assets/rollover relief 4.10 Demonstrate how to capital gains tax	
GENERAL OBJECTIVE 5.0 Understand the provisions of industrial development		
Specific Learning Outcomes	Teacher's Activities	Resources
5.1 Explain the provisions of Industrial Development Act. 5.2 Define pioneer company 5.3 Define pioneer product. 5.4 Explain the conditions and qualifications for pioneer status 5.5 Explain application for and contents of pioneer certificate. 5.6 Explain production day certificate 5.7 Explain cancellation of pioneer certificate 5.8 Explain national accounts 5.9 Explain tax relief period and conditions for terminating the relief. 5.10 Explain conditions for extension of tax relief periods 5.11 Explain how losses and capital allowances are treated under IDA 5.12 Compute pioneer period taxable profits 5.13 Explain offences and penalties under IDA(Industrial Development Act)	5.1 Explain the provisions of Industrial Development Act. 5.2 Define pioneer company 5.3 Define pioneer product. 5.4 Explain the conditions and qualifications for pioneer status 5.5 Explain application for and contents of pioneer certificate. 5.6 Explain production day certificate 5.7 Explain cancellation of pioneer certificate 5.8 Explain national accounts 5.9 Explain tax relief period and conditions for terminating the relief. 5.10 Explain conditions for extension of tax relief periods 5.11 Explain how losses and capital allowances are treated under IDA 5.12 Demonstrate how to compute pioneer period taxable profits 5.13 Explain offences and penalties under IDA(Industrial Development Act)	Textbooks Journals Internet Publications from tax authorities and practitioners CAMA, PITA , CITA etc.

PROGRAMME: Higher National Diploma In Taxation	CODE: TAX 424	CREDIT HRS: 4
COURSE: Tax Practice II	PRE-REQUISITE:	THEORETICAL: 2 Hrs/Week 50%
SEMESTER: Second	Tax Practice I	PRACTICAL : 2 Hrs/Week – 50%
COURSE MAIN AIM/GOAL: This course is designed to enable the student appreciate tax practice and apply the knowledge and skills acquired to perform tax operations.		

GENERAL OBJECTIVES

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

1. Understand company's income tax system
2. Understand the provision of withholding tax deduction.
3. Understand the basis of assessing company's income
4. Understand the relief for losses provision
5. Understand the provision of capital allowance.
6. Know the capital allowance provision on disposal and hire purchase items
7. Understand Education tax provision
8. Understand company income tax assessment

Theoretical Contents		
GENERAL OBJECTIVE 1.0 Understand company's income tax system		
Specific Learning Outcomes	Teacher's Activities	Resources
<p>1.1 Explain the administrative machinery of company income tax system</p> <p>1.2 State the composition, function and powers of the Board of Inland Revenue.</p> <p>1.3 Distinguish between chargeable income and income exempted from tax.</p> <p>1.4 Explain the composition of joint tax board and its functions.</p>	<p>1.1 Explain the administrative machinery of company income tax system</p> <p>1.2 State the composition, function and powers of the Board of Inland Revenue.</p> <p>1.3 Distinguish between chargeable income and income exempted from tax.</p> <p>1.4 Explain the composition of joint tax board and its functions.</p>	<p>Textbooks</p> <p>Journals</p> <p>Internet Publications from tax authorities and practitioners</p> <p>Computer</p> <p>Marker</p> <p>Board/pens</p> <p>Flip chart/board</p>
GENERAL OBJECTIVE 2.0 Understand the provision of withholding tax deduction.		
<p>2.1 Explain withholding tax on rent, interest and dividend.</p> <p>2.2. Compute withholding tax on rent, interest and dividend.</p> <p>2.3 State the rate on withholding tax and what information must accompany the deduction.</p>	<p>2.1 Explain withholding tax on rent, interest and dividend.</p> <p>2.2. Demonstrate how to compute withholding tax on rent, interest and dividend.</p> <p>2.3 State the rate on withholding tax and what information must accompany the deduction</p>	<p>Textbooks</p> <p>Journals</p> <p>Internet</p> <p>Flip chart/board</p> <p>Marker pens</p> <p>Computer</p> <p>published corporate accounts</p>

General Objective 3.0: Understand the basis of assessing company's income		
3.1 Explain the basis period of assessment. 3.2 Explain commencement provision. 3.3 Distinguish between the proceeding year and actual year of assessment. 3.4 Explain change of accounting date. 3.5 Explain cessation provisions. 3.6 Assess company's income taking into account the option available to the tax payers.	3.1 Explain the basis period of assessment. 3.2 Explain commencement provision. 3.3 Distinguish between the proceeding year and actual year of assessment. 3.4 Explain change of accounting date. 3.5 Explain cessation provisions. 3.6 Assess company's income taking into account the option available to the tax payers.	Ditto
General Objective 4.0 U Understand the relief for losses provision		
4.1 Explain business losses. 4.2 Explain current year loss relief and carry forward loss relief 4.3 Explain loss on commencement and cessation	4.1 Explain business losses. 4.2 Explain current year loss relief and carry forward loss relief 4.3 Explain loss on commencement and cessation	Textbooks Journals Internet Textbooks Journals Internet. Writing materials. Marker
GENERAL OBJECTIVE 5.0. Understand the provision of capital allowance.		
5.1 Explain capital allowance 5.2 Explain qualifying expenditure 5.3 Explain conditions for granting Capital Allowances 5.4 Explain capital allowance on transfer, merger and acquisition. 5.5 Explain types of capital allowance. 5.6 Demonstrate computation of initial, annual balancing and	5.1 Explain capital allowance 5.2 Explain qualifying expenditure 5.3 Explain conditions for granting Capital Allowances 5.4 Explain capital allowance on transfer, merger and acquisition. 5.5 Explain types of capital allowance.	Textbooks Journals Internet Publications from tax authorities and practitioners

investment allowance	5.6 Demonstrate computation of initial, annual balancing and investment allowance	CAMA, PITA , CITA etc.
GENERAL OBJECTIVE 6.0 . Know the capital allowance provision on disposal and hire purchase items		
6.1 Demonstrate computation of capital allowance on hire purchase items. 6.2. State the restrictions on claims of capital allowance. 6.3 Explain disposal of assets 6.4 Explain balancing charge and allowances 6.5 Explain capital allowance on asset put to use and not in use.	6.1 Demonstrate computation of capital allowance on hire purchase items. 6.2. State the restrictions on claims of capital allowance. 6.3 Explain disposal of assets 6.4 Explain balancing charge and allowances 6.5 Explain capital allowance on asset put to use and not in use.	Textbooks Journals Internet Flip chart/board Marker pens Computer published corporate accounts
General Objective 7.0: Understand Education Tax provision		
7.1 Explain the procedures and administration of education tax in Nigeria. 7.2 Explain the relationship between education tax, companies' income tax and petroleum profit tax. 7.3 Explain the determination, assessment and collection on tax. 7.4 Explain computation of education tax. 7.5 Explain the appeal procedures.	7.1 Explain the procedures and administration of education tax in Nigeria. 7.2 Explain the relationship between education tax, companies' income tax and petroleum profit tax. 7.3 Explain the determination, assessment and collection on tax. 7.4 Demonstrate computation of education tax. 7.5 Explain the appeal procedures.	Ditto

General Objective 8.0 Understand company income tax assessment		
8.1 Define the term deduction.	8.1 Define the term deduction.	Textbooks Journals
8.2 Explain deductions allowed and disallowed	8.2 Explain deductions allowed and disallowed	Internet Textbooks
8.3 Explain the minimum tax provision	8.3 Explain the minimum tax provision	Journals Internet.
8.4 Explain total and assessable income	8.4 Explain total and assessable income	Writing materials. Marker

PROGRAMME: Higher National Diploma In Taxation	CODE: TAX 425	CREDIT HRS: 2
COURSE: Taxation Strategy, Risks and Ethics	PRE-REQUISITE:	THEORETICAL: 2 Hrs/Week 50%
SEMESTER: Second		PRACTICAL : 2 Hrs/Week – 50%
COURSE MAIN AIM/GOAL: The aim of this course is to enable the student appreciate taxation strategies, inherent risks and code of ethics for tax practice.		
<p>GENERAL OBJECTIVES On completion of this module the student should be able to:</p> <ol style="list-style-type: none"> 1.Understand risk management 2. Understand strategic risk management. 3.Understand professional risk in tax practice 4.Understand operational management 5. Understand ethics and money laundering. 		

Theoretical Contents		
GENERAL OBJECTIVE 1.0 Understand risk management		
Specific Learning Outcomes	Teacher's Activities	Resources
1.1 Explain risk and risk management 1.2 Explain the various risk management strategies for tax practitioners 1.3 Explain SWOT analysis.	1.1 Explain risk 1.2 Explain types of risks. 1.3 Explain the various risk management strategies for tax practitioners 1.4 Explain SWOT analysis.	Textbooks Journals Internet Publications from tax authorities and practitioners, CITN material

		Computer Marker Board/pens Flip chart/board
GENERAL OBJECTIVE 2.0 Understand strategic risk management.		
2.1 Explain strategic risk management 2.2 Explain change management 2.3 Explain performance management 2.4 Explain leadership 2.5 Explain succession and strategic planning.	2.1 Explain strategic risk management 2.2 Explain change management 2.3 Explain performance management 2.4 Explain leadership 2.5 Explain succession and strategic planning.	Textbooks Journals Internet Flip chart/board Marker pens Computer published corporate accounts
General Objective 3.0: Understand professional risk in tax practice		
3.1 Explain tax practice 3.2 Explain risks in relation to professional tax practice. 3.4 Explain how professional risks can impair objectivity and independence. 3.5 Explain the consequences of risks. 3.6 Explain how to avoid risk and maintain independence.	3.1 Explain tax practice 3.2 Explain risks in relation to professional tax practice. 3.4 Explain how professional risks can impair objectivity and interdependence. 3.5 Explain the consequences of risks. 3.6 Explain how to avoid risk and maintain independence	Ditto

General Objective 4.0 Understand Operational Management		
<p>4.1 Explain operational management.</p> <p>4.2 Explain monitoring in tax practice</p> <p>4.3 Explain evaluation in tax practice and how tax practitioners are evaluated.</p>	<p>4.1 Explain operational management.</p> <p>4.2 Explain monitoring in tax practice</p> <p>4.3 Explain evaluation in tax practice</p> <p>4.5 Explain the processes of evaluating tax practitioners.</p>	<p>Textbooks Journals Internet Textbooks Journals Internet. Writing materials.</p> <p>Marker Board/Pens</p> <p>Flip Chart/Board</p> <p>Computer</p>
GENERAL OBJECTIVE 5.0 Understand Ethics and Money Laundering.		
<p>5.1 Explain professional ethics in tax</p> <p>5.2 Explain code of tax practice</p> <p>5.3 Explain tax administration.</p> <p>5.4 Explain money laundry</p> <p>5.5 Explain the effect of money laundering in tax practice</p>	<p>5.1 Explain ethics and professional ethics</p> <p>5.2 Explain professional ethics in tax practice</p> <p>5.2 Explain code of tax practice</p> <p>5.3 Explain tax administration.</p> <p>5.4 Explain money laundry</p> <p>5.5 Explain the effect of money laundering in tax practice</p>	<p>Textbooks Journals Internet Publications from tax authorities and practitioners CAMA, PITA , CITA etc.</p>

LIST OF EQUIPMENT/RESOURCES

1. Computers	20
2. Calculators -	40
3. Internet facility	
4. Flip chart/ board	2
5. Tax charts	Numerous
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	2
28. Working papers	
29. Television	2
30. Video/DVD/CD Machines	2
31. CD/DVD of Court proceedings on Tax matters	

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