

ISO 9001:2015 CERTIFIED

# **INSTITUTE OF TAX ADMINISTRATION (ITA)**

2022/2023 PROSPECTUS (REVISED)

www.ita.ac.tz

## VISION

To Become a World-Class Centre of Excellence in Customs and Taxation Studies

# MISSION

To Provide High-Quality Competence-Based Training, Research and Consultancy Services in Customs and Taxation Using State of the Art Technology

# **Core Values**

Professionalism, Integrity, Trustworthy, Accountability, Academic Excellence

## TABLE OF CONTENTS

GOVERNING COUNCIL	)
MANAGEMENT	j
OFFICE OF THE RECTOR 6	j
Council Secretariat6 Head, Procurement Management6 Head, Public Relations6	6
OFFICE OF THE DEPUTY RECTOR FOR ACADEMIC, RESEARCH AND CONSULTANCY7	,
Head, Tax Studies       7         Head, Customs Studies       7         Head, Short Courses       7         Head, Postgraduate Studies       7         Head, General Studies       7         Head, Admissions, Registration and Examinations       7         Head, Research and Consultancy       8         Head, Library Services       8         OFFICE OF THE DEPUTY RECTOR FOR PLANNING, FINANCE AND       9	777733
Head, Planning and Management Systems	9999
ACADEMIC STAFF10	)
Professors10Senior Lecturers10Principal Instructors10Lecturers10Assistant Lecturers10Tutorial Assistants11	) ) )
Introduction12	2
Location and Facilities12	2
International Affiliations12	2
GENERAL INFORMATION ON ITA PROGRAMMES	;
Admission Regulations	
<ol> <li>Applications</li></ol>	3

<ul> <li>4. Payment of fees</li> <li>5. Registration Procedure for Fresh Students</li> <li>6. Change of Programme</li> <li>7. Compliance with Institute's Regulations and By Laws</li> <li>8. Postponement of Studies</li> <li>9. Withdrawal from the Institute</li> </ul>	. 14 . 15 . 15 . 16
9. Withdrawai from the Institute	
Department of General Studies	
Basic Technician Certificate in Customs and Tax Management	. 13
(CCTM)	
Department of Customs Studies	
East African Customs and Freight Forwarding Practising Certifica (CFFPC)	
Ordinary Diploma in Customs and Tax Management (DCTM)	
DEPARTMENT OF TAX STUDIES	
Bachelor Degree in Customs and Tax Management (BCTM) Department of Postgraduate Studies	
Postgraduate Diploma in Taxation (PGDT)	
Master of Arts in Revenue Law and Administration (MARLA) Graduate Trainee Program (GTP)	32
LIBRARY AND COMPUTING SERVICES	34
STUDENT WELFARE SERVICES	
FEES, ALLOWANCES AND CHARGES	35
(a) Fees and charges payable directly to the Institute	
(b) Allowances payable directly to students	37
CHARGES (OPTIONAL) SUBJECT TO AVAILABILITY OF SERVICE	38
PAYMENT PROCEDURES AND REFUND POLICY	38
Payment procedures	38
Refund of Fees	40
CONDUCT AND DISCIPLINE	40
APPENDIX 1: ITA EXAMINATION REGULATIONS, 2022	41
APPENDIX 2: ITA LIBRARY RULES, 2007	
APPENDIX 3: ITA STUDENTS' BY-LAWS, 2017	
APPENDIX 4: ALMANAC FOR YEAR 2022/2023	97

# **GOVERNING COUNCIL**

1. Dr. Samwel Werema	Chairperson Senior Lecturer Tanzania Institute of Accountancy
2. Prof. Hamudi Majamba	Member Dean University of Dar es Salaam School of Law
3. Dr. Philip Damas	Member Dean School of Agro-Economics and Business Studies – SUA
4. Mr. Angyelile Tende	Member Manager-Technical Services National Board of Accountants and Auditors (NBAA)
5. Mr. Joseph Sheffu	Member Managing Partner Ernst and Young (Tanzania)
6. Ms. Zainab Msimbe	Member Partner <i>PricewaterhouseCooper</i> s (Tanzania)
7. Mr. Alfred Mregi	Member Commissioner Large Taxpayers Department Tanzania Revenue Authority
8. Mr. Moshi Kabengwe	Member Director Human Resources and Administration Tanzania Revenue Authority
9. Prof. Isaya J. Jairo	Member/Secretary Rector Institute of Tax Administration Tanzania Revenue Authority

## MANAGEMENT

## OFFICE OF THE RECTOR

## Rector

Prof. Isaya J. Jairo, B.Com. Hons (Dar), MSc Accounting & Finance (Stirling), Ph.D Finance (Strathclyde), PGC-Project Mgt. (Connecticut), ACPA (T) – NBAA **Contact** 

Tel: +255 22 2216801, +255 22 2216802, e-mail: ijairo@tra.go.tz

## **Council Secretariat**

Mr. Rashid Khalifa, BSc. Ed. (Dar), PGDSC (Dar), MBA (OUT) Contact Tel : +255 22 2216820, e-mail: rashid.khalifa@tra.go.tz

#### Head, Procurement Management

Ms. Juliana Marunya Musomi, ADMM (TIA), CPSP (PSPTB), MSc (Mzumbe) Contact Tel: +255 22 2216805, e-mail: dmsechu@tra.go.tz

#### Head, Public Relations

Ms. Oliver Njunwa, *ADJ (NSTI), MA. Mass Com (SAUT) PDGMFR (CFR)* **Contact** Tel: +255 22 2216806, e-mail: oliver.njunwa@tra.go.tz

# OFFICE OF THE DEPUTY RECTOR FOR ACADEMIC, RESEARCH AND CONSULTANCY

#### Deputy Rector for Academic, Research and Consultancy

Dr. Lewis J. Ishemoi, *ADTM, PGDTM (IFM), Cert. in Financial Analysis and Management (TAMI), MBA Int. Taxation (Staffordshire), Ph.D (Groningen)* **Contact** Tel: +255 22 2216804

e-mail: Lishemoi@tra.go.tz

#### Head, Tax Studies

Dr. Heriel Nguvava B.com (Dar), MBA (Finance)(OUT), Ph.D in Finance (OUT) Contact Tel: +255 22 2216811, e-mail: pmbati@tra.go.tz

#### Head, Customs Studies

Mr. A. Mohammed, Dip Ed (Al Harmain), ADA (CBE), MARLA (Dar), CPA (T) **Contact** Tel: +255 22 2216823

## Head, Short Courses

Dr. Amos Ibrahim, B.Com (Dar), CPA (T), MA. Economics (Waseda), Ph.D (Waseda) Contact Tel: +255 22 221623, e-mail: Albrahim2@tra.go.tz

## Head, Postgraduate Studies

Mr. Praygod Chao, ADA (IAA), PGDA (IAA), MIT (Dar) Contact Tel: +255 22 2216831, email: praygod.chao@tra.go.tz

## Head, General Studies

Mr. Philip Mbati, *B.Com (Dar), CPA (T), MSc. Finance (Strathclyde), PGDT (ITA)* Contact Tel: +255 22 2216824, e-mail:

## Head, Admissions, Registration and Examinations

Mr. Justin Musa, *BA. Hons. (Dar), MA. (Makerere)* **Contact** Tel: +255 22 2216817, e-mail: justin.musa@tra.go.tz

## Head, Research and Consultancy

Mr. Joseph Chikongoye, ADEP (IDM), PGDTM (IFM), MSc Fiscal Studies (Bath)

## Contact

Tel: +255 22 2216819, e-mail: jchikongoye@tra.go.tz

## Head, Library Services

Mr. Ibrahim Mshighati, MA. Lib. Sc. (ELTE), Dip. Theology (CEBI.), Cert. Journalism (The American Journalism Centre, Budapest)

## Contact

Tel: +255 22 2216839, e-mail: imshigati@tra.go.tz

# OFFICE OF THE DEPUTY RECTOR FOR PLANNING, FINANCE AND ADMINISTRATION

#### **Deputy Rector Planning, Finance and Administration**

Mr. Emmanuel Masalu, *ADCA (IDM), CPA (T), MTG (Utrecht)* **Contact** Tel: +255 22 2216803, e-mail: emasalu@tra.go.tz

Head, Finance Mr. Charles Lugemalila, NAD (NBAA), MBA (Mzumbe), CPA(T) Contact Tel. +255 22 2216807, e-mail:

## Head, Planning and Management Systems

Mr. Ryoba Mzalendo, *BAF (MU)*, *MIB (Dar)* Contact Tel: +255 22 2216829, e-mail: ryoba.mzalendo@tra.go.tz

## Head, Students Affairs

\*\* Mr. Rashid Khalifa, *BSc.Ed. (Dar), PGDSC (Dar), MBA (OUT)* Contact Tel: +255 22 2216820, e-mail: rashid.khalifa@tra.go.tz

#### Head, ICT

Mr. Evance M. Leonard, *BSc Telecom Eng. (Dar), MBA- CM (Mzumbe)* **Contact** Tel. +255 22 2216810, e-mail: evance.leonard@tra.go.tz

#### Head, Estates

Ms. Joyce P. Mwaifuge, *ADLMV (UCLAS), PGDBA (CBE), MBA-CM (Mzumbe)*, Fully Registered Surveyor

#### Contact

Tel: +255 22 2216838, e-mail: jmwaifuge@tra.go.tz

#### Head, Human Resources

Ms. Zaina Salum Kadimagezi, *BA. Hons. (Dar), PGDHRM (IFM), MSc. HRM (MU), PGDLMA (ISW), PHR (TPSC)* Contact Tel: +255 22 2216809, e-mail: zkadimagezi@tra.go.tz

# ACADEMIC STAFF

# Professors

1. Prof. Isaya J. Jairo, B.Com. Hons. (Dar), MSc Accounting & Finance (Stirling), Ph.D Finance (Strathclyde), PGC-Project Mgt. (Connecticut), ACPA (T) -NBAA

# Senior Lecturers

2. Dr. Lewis J. Ishemoi, ADTM, PGDTM (IFM), Cert. in Financial Analysis and Management (TAMI), MBA Inter. Taxation (Staffordshire), Ph.D (Groningen)

# **Principal Instructors**

- 3. \*\*Mrs. Asha Nassor, LL.B (Dar), LL.M (Dar), Dip. Ed. (Korogwe), Advocate
- 4. Mr. Ted Silkiluwasha, B.Com.(Dar ), PGDTM (IFM), MSc Taxation (NU), CPA(T)
- 5. Mr. Beatus I.M. Nchota, *B.Com (Hons-Dar), MBA-Finance (Dar), FCCA (UK), ADIT (UK), CPA(T)*

# **Senior Instructors**

6. \*\*Mrs. Tunu Mwiru, BA (Dar), PGDTM (IFM), MSc. Finance (Strathclyde)

7. \*\*Mr. Kasty Phelicean B.Com (Dar), MBA (Dar) MCA (Munster)

# Lecturers

- 8. Dr. Amos Ibrahim, B.Com (Dar), CPA (T), MA. Econ (Waseda), Ph.D Econ (Waseda)
- 9. \*\*Mr Haji J. Mkwawa, BAL, LLB ( Mysore), LLM (Dar)
- 10. Dr. Heriel Nguvava B.com (Dar), MBA (Finance)(OUT), Ph.D in Finance (OUT)
- 11. Dr. Masoud Mohamed Al-Biman BA (Econ) (Zanzibar), Msc. Econ (Putra), Ph.D Econ (UniSZA)
- 12. Mr. Emmanuel Masalu, ADCA (IDM), CPA (T), MTG (Utrecht)
- 13. Mr. Joseph Chikongoye, ADEP (IDM), PGDTM (IFM), MSc Fiscal Studies (Bath)
- 14. Mr. Phillip Mbati, B.Com (Dar), MSc. Finance (Strathclyde), PGDT (ITA), CPA (T),
- 15. Ms. Pilly Marwa, ADA, PGDTM (IFM), MSc. Pub. Policy & Taxation (Yokohama)
- 16. Mr. Ryoba Mzalendo, BAF (MU), MIB (Dar).
- 17. \*\*Ms. Rufina Milamo, BAF (MU), MSc. Applied Economics (Adelaide)

# Assistant Lecturers

- 18. \*\*Mr. Ahmad Mohamed, *Dip. Ed. (Al-Haramain), ADA (CBE), CPA (T), MA.RLA (Dar),*
- 19. \*\*Mr. Amos Benjamin, BA. Econ. Hons. (Dar), MCA (Munster)
- 20. \*\*\*Ms. Caroline Mutayabarwa, BSc. Home Economics (SUA), MBA (Wuhan)

- 21. \*\*Ms. Hamida Msofe, ADA (IFM), PGDBM (London School of Commerce), MBA. Int. Business (Wales), MSc. Management Consultancy (Liverpool), CPA (T)
- 22. Mr. Justin Musa, BA. Hons. (Dar), MA. (Makerere)
- 23. Mr. Praygod Chao, ADA (IAA), PGDA (IAA), MIT (Dar)
- 24. Mr. Richard Donati, ADTM (IFM), MA (London)
- 25. \*\*Ms. Rosemary Mwandu, ADA (SAUT), PGDT (ITA), MA.RLA, (Dar), CPA(T)
- 26. Ms. Evelyne Mwambije, BCTM (ITA), MA (Berlin)
- 27. Ms. Mary Ruhara, BCTM (ITA), MA (Berlin), CPA (T)
- 28. Mr. Pascal Gomba, BCTM (ITA), MA.RLA (Dar)
- 29. Mr. Jasson K. Domitian BAF (SJUT), Msc.Accgt (SJUT)
- 30. Ms. Rukayya S. Abdallah, BCTM (ITA), MA.RLA (Dar)
- 31. Mr. Michael J. Marere, *LL.B (MU), LLM (Dar), PGCCA (ITA, PGDL (Law School of Tanzania)*
- 32. Mr. Elly Mloso, BAF (MU), MBA (Dar), CPA (T)
- 33. Mr Noah Athanas, BAF (MU), MBA (Dar), CPA (T)

# **Tutorial Assistants**

- 1. \*Mr. August O. Kessy, BA. Econ. & Soc. (UDom), CPA (T)
- 2. \*Mr. Innocent Nyamfulula, B.Accgt. (TIA), CPA (T)
- 3. Octavian Joseph Kichenje, LLB (Dar),
- Key: \* On Masters Studies
  - \*\* On Doctoral Studies
  - \*\*\* On Secondment

# **ITA PROFILE**

## Introduction

The Institute of Tax Administration (ITA) is a training arm of the Tanzania Revenue Authority (TRA) whose primary role is to provide tailor-made courses aimed at building capacity of TRA staff. ITA also offers tailor-made courses to various stakeholders in fields of customs, taxation and related fields. Apart from tailor-made courses ITA offers competence-based academic programmes leading to the award of certificates, diploma, bachelor degree, postgraduate certificate and postgraduate diploma. ITA programmes offer a unique blend of theoretical classroom training and real life customs and taxation experiences. The programmes are designed to address the competence needs of customs and tax practitioners at different stages of their careers. ITA is ISO 9001:2015 certified.

ITA is an accredited higher learning institution under the provisions of the National Council for Technical Education Act (No. 9) of 1997 (as amended in 2021). ITA's mandate focuses on improving the practice of customs and taxation through training, research and consultancy. ITA's strategy is to become a world class centre of excellence in customs and taxation studies. The East African Community (EAC) Secretariat has identified ITA as the leading training institution in customs and taxation fields and has earmarked ITA for recognition as a Centre of Excellence for Customs and Tax Studies in the EAC region.

## **Location and Facilities**

The ITA campus is conveniently located in the city of Dar es Salaam at Mikocheni B Area along ITV Road about two kilometres from Mwenge junction. ITA has a capacity of hosting 2,000 students at any point in time for long-term programmes and approximately 1,000 participants for tailored short courses. It has suitable accommodation facilities for up to 134 on-campus trainees at any one time. Other training facilities include lecture and seminar rooms, computer laboratories with Internet connectivity, a library, executive conference halls and standby electricity generators to ensure uninterrupted power supply. All these facilities are well maintained and up-graded to world-class status in line with Tanzania Revenue Authority quality commitments as per ISO 9001:2015 standards.

#### International Affiliations

In order to further its vision as a world-renowned customs education, training and research institution, ITA is a member of the International Network of Customs Universities (INCU). The INCU provides the World Customs Organization (WCO), governments, other organizations and the private sector with a single point of contact with universities and other training and research institutions that are active in the field of customs. ITA has an MoU with the International Bureau of Fiscal Documentation (IBFD) and also cooperates with Japan International Corporation Agency (JICA) for capacity building. The Institute has been in a tripartite arrangement with the University of Muenster, Germany and the University of Dar es Salaam for collaboration in training, research and other capacity building initiatives. It is under this arrangement that the Institute is conducting the professional Master of Arts in Revenue Law and Administration programme (MARLA). In addition, the Institute has a strategic alliance with the Arusha-based Eastern and Southern African Management Institute (ESAMI) for joint delivery of leadership and management development training for staff of the Tanzania Revenue Authority and other stakeholders.

# **GENERAL INFORMATION ON ITA PROGRAMMES**

For the academic year 2022/2023, ITA plans to offer its customized short-term training in specified areas of customs and tax management for TRA staff and other stakeholders. Details for these programmes are published separately in the ITA Short Courses Calendar for 2022/2023. In addition to the short-term programmes, the Institute offers a total of eight long-term programmes that are open to the general public. Four of the programmes are at postgraduate level with the remaining four being undergraduate programmes.

# Admission Regulations

Admission requirements differ by programme and are specified under each programme. However, there are general regulations that govern all admissions into the Institute's programme.

# 1. Applications

Applications for admission are done online through the link on ITA website: *www.ita.ac.tz.* please visit the website for more information. The duly completed online applications must be made not later than the date specified in the call for applications for the particular admission season. Only applicants who meet the required minimum entry qualifications into the ITA should submit applications. Applications that do not meet the minimum entry qualifications will not be processed and the admission fee paid will not be refunded. Students who are continuing with studies at ITA or other higher learning institutions in Tanzania are not allowed to apply for studies.

Applicants seeking admission into the collaborative MARLA programme should channel their applications through the online applications platform of our partners, namely; the University of Dar es Salaam.

# 2. Applications by Discontinued and former ITA Students

(a) Students discontinued on academic grounds from one programme may be allowed to apply into another programme provided they have the minimum entry requirements.

- (b) Students discontinued on academic grounds from one programme may be allowed to apply into the same programme after the lapse of two years provided they have an annual GPA of at least 1.0
- (c) Students discontinued from studies because of examination irregularities will not be considered for readmission into any programme of the Institute.

# 3. Submission of False Information

It is an offense to submit false information when applying for admission. Applicants who will be found to have submitted forged certificates or any other false information shall not be considered and appropriate legal action may be taken against them.

# 4. Payment of fees

Successful applicants will be registered only after they have paid the requisite ITA fees. Fees paid will not be refunded unless otherwise provided for under the Institute's Refund Policy.

# 5. Registration Procedure for Fresh Students

# 5.1 Registration for Fresh Students

Successful applicants will be registered only after they have paid the requisite fees as per the Institute's requirements. During registration the student must produce the following documents:

- (a) Joining instructions.
- (b) Duly completed acceptance form to abide by the institute's rules and regulations.
- (c) Duly completed Medical Examination Form.
- (d) Original certificates and transcripts.
- (e) Birth certificates. Affidavits are not acceptable.
- (f) Two passport size photographs and four stamp size photographs.
- (g) Original receipts from the Institute's Finance office indicating they have paid the requisite fees.

Note: All foreign students must comply with immigration laws of the United Republic of Tanzania which include the requirement for them to obtain student permit.

# 5.2 Registration of Continuing students

- (a) Each student shall be registered for studies at the beginning of each semester before attending classes.
- (b) Registration is completed within the first week of the beginning of the semester.
- (c) Registration of students is accompanied by providing Identification cards to students showing that they are bona fide ITA students.
- (d) No student shall be registered without showing proof of applicable fee payment.

# 5.3 Registration into the Student Academic Information System

- (a) All new and continuing students shall register for total modules within two weeks after the commencement of the respective semester of an academic year.
- (b) The Head of respective Academic Departments shall be responsible to ensure that all continuing students are registered.
- (c) A student who fails to register in respective modules within four weeks after the commencement of the semester shall be charged a penalty of TZS 30,000.
- (d) For a student to be registered, the following conditions will apply:
  - i) The student must have met all examination requirements.
  - ii) The student must have paid all fees as prescribed by the Institute.
  - iii) If the student is a fresh one, the student must have been duly admitted. iv) The student must enter the necessary particulars in the system.
- (e) Students will be individually informed of their module registration status through an automatic confirmation, through their email.

## 5.4 Module Change/Withdrawal

- (a) Application for change of module(s) or withdrawal from module(s) may be considered if the application of the same is made within four weeks from the start of the semester.
- (b) A student who has registered for a module but wishes to withdraw from that module must apply to the Deputy Rector (ARC) for permission to do so not later than two weeks after the start of the semester.

## 6. Change of Programme

- (a) Transferring from one academic programme to another will be allowed only where the student has the required admission criteria for the academic programme for which transfer is being sought and a vacancy exists in that programme.
- (b) This regulation applies to programmes with Regular/Full Time and Executive/Part Time Modes. Student cannot transfer from one mode to another unless permitted by the Deputy Rector (Academic, Research and Consultancy).

# 7. Compliance with Institute's Regulations and By Laws

Each student is expected to comply fully with the Institute's regulations, including By-laws governing the general conduct of students, examination regulations, admission regulations, library rules and any other lawful instructions issued from time to time by legitimate authorities of the Institute. It shall be the duty of all students to obtain and inform themselves on the Institute's Regulations and By-Laws.

# 8. Postponement of Studies

No student will be allowed to postpone studies after commencement of classes except under special circumstances. However, permission to postpone studies may be considered after submission of satisfactory evidence of the reasons for postponement and written approval from the sponsor. Special circumstances shall include:

- (a) Sickness as determined by a registered medical practitioner from a government hospital or a hospital accredited by National Health Insurance Fund
- (b) Serious social problems as determined by the Head of Students' Affairs; and
- (c) Severe sponsorship problems
- (d) Application for postponement on medical grounds shall be accompanied by evidence from a registered medical practitioner
- (e) Where approval to postpone studies is granted it will be limited to a maximum of one academic year. However, postponement time shall not affect the maximum period allowed for the Programme of Study. In case of postponement of studies in the final year, a student must submit a new dissertation or project.
- (f) A student seeking postponement of studies shall complete a Postponement Form. The forms are available at the Institute's Receptions and the Student's Record Office. Any Postponement shall be valid only after having received written approval from the Deputy Rector for Academics.

# 9. Withdrawal from the Institute

- (a) Any registered student of the Institute has to complete a Programme
- (b) Withdraw Form if s/he wishes to completely withdraw at any time from the Institute even if s/he has not attended any lectures.
- (c) Failure to fill the Clearance Form will result in "Incomplete" grade for all modules registered and tuition already paid will not be reimbursed.
- (d) Students who have withdrawn from a Programme of Study at the Institute of Tax Administration as from the second week after the beginning of the first semester of the year without submitting valid reason(s) at the time of the application for withdrawal will not be admitted in the same Programme until a period of three years has expired.
- (e) The student has to submit the duly completed Programme withdraw Form together with the Institute's identity card issued to her/him to the Students Records Office.
- (f) Upon fulfilment of the above procedure the student will be officially withdrawn from the Institute.

# **10. Minimum Entry Qualification**

# 1. East African Customs Clearing and Freight Forwarding Practising Certificate (CFFPC)

Two (2) passes at "O" Level

# 2. Basic Technician Certificate in Customs and Tax Management

At least four (4) passes at grade D in Certificate of Secondary Education Examination (CSEE) in the following subjects: Mathematics, Physics, Chemistry, Biology, Kiswahili, History, French, Geography, Book-Keeping, Commerce, Agriculture or a GPA of not less than One (1) in CSEE results; provided the applicant has a pass in Mathematics and English

# OR

NVA level 3 or successfully completion of ACSEE in business related

# 3. Ordinary Diploma in Customs and Tax Management (DCTM)

Successfully completion of ACSEE in business related or science subjects with at least one principal and one subsidiary pass in the following subjects: Economics, Kiswahili, English, French, Geography, Commerce, Accountancy, Physics, Mathematics, Chemistry or Biology. Applicants should have four passes at O Level, two of which must be mathematics and English.

# OR

Successfully completion of ITA Basic Technician Certificate in Customs and Tax Management (CCTM); or successfully completion of business related subjects or law related courses in NTA level 4 with average GPA of at least 3.0. Candidates should have four passes at O Level in any of the following subjects: Mathematics, Physics, Chemistry, Biology, Geography, Book-Keeping, Civics, Commerce, Agriculture. All candidates should have a pass in mathematics and English at O Level.

# 4. Bachelor of Customs and Tax Management (BCTM)

Satisfactory completion of A level in business or science related subjects and obtained at least 4.0 points in two subjects in ACSEE results in any of the following subjects: Economics, Geography, Commerce, Accountancy, Physics, Mathematics, Chemistry or Biology. Applicants must have four passes at O level. Two passes in any of the following subjects: English, Mathematics, Physics, Chemistry, Biology, Geography, Book-Keeping, Commerce, Agriculture and two of which must be Mathematics and English.

# OR

Successfully completion of ITA Diploma in Customs and Tax Management (DCTM); or successfully completion of NTA level 6 in business related subjects, natural science subjects or ICT provided that an applicant has an **average** GPA of **3.0**. Applicants must have four passes at O level in the following subjects:

English, Mathematics, Physics, Chemistry, Biology, Geography, Kiswahili, English, French, Book-Keeping, Commerce, Agriculture two of which must be Mathematics and English.

# 5. Postgraduate Diploma in Taxation (PGDT)

Bachelor's degree or equivalent qualification from a recognized institution

# 6. Master of Arts in Revenue Law and Administration (MARLA)

Second Class, Lower Division Bachelor Degree in taxation, accounting, economics, law or any business related equivalent qualification.

# Inquiries on any matters related to long-term programmes should be addressed to:

Head, Admission, Registration and Examinations Institute of Tax Administration P. O. Box 9321 **DAR ES SALAAM** Tel: +255 22 2216817 Mobile: +255 689 538 314 E-mail : ita@tra.go.tz

Inquiries on short courses should be addressed to: Head, Short Courses Institute of Tax Administration P. O. Box 9321 DAR ES SALAAM Tel: +255 22 2216833 295/+255 22 2216821 E-mail: ita@tra.go.tz

Inquiries on Fee Payment should be addressed to: Head, Finance Institute of Tax Administration P. O. Box 9321 DAR ES SALAAM Tel. +255 22 2216807 E-mail: ita@tra.go.tz

# DETAILED INFORMATION ON ITA PROGRAMMES

## **Department of General Studies**

# Basic Technician Certificate in Customs and Tax Management (CCTM)

This programme was developed in accordance with NACTVET requirements. The programme is therefore competence-based and it focuses on the knowledge, skills and attitudes needed in the labour market for holders of this qualification.

# **Programme Objective**

The objective of the programme is to promote skills among learners in social sciences and allied courses. It is intended to produce persons who will assist in clearing and forwarding of goods, tax management and record keeping.

# **Programme Structure**

The programme contains fourteen (14) modules which are spread over two semesters of seventeen (17) weeks each. A semester has 15 weeks of instruction and study and two (2) weeks for examinations administration. A Basic Certificate programme is required to have a minimum of 120 credits. This particular programme has a total of 123 credits.

# **Duration of the Programme**

The programme duration is twelve (12) months.

## **Programme Modules**

The modules are divided into two semesters. *Table 1* shows the division of the modules, notional hours per week and credits for each.

Table 1: Basic Technician Certificate in Customs and Tax Managemen	nt
(CCTM) NTA Level 4	

SN	Code	Module Name	Credits
Sem	ester 1		
1	GST 04114	Basics of Business Mathematics and Data Presentation	8
2	TST 04115	Basics of Tax Administration	11
3	GST 04116	Elements of Data processing	8
4	CST 04117	Basics of Customs Laws	9
5	GST 04118	Basic Communication Skills	8
6	CST 04119	Basics Freight Logistics	8
7	TST 04120	Basic Elements of Taxation	11

SN	Code	Module Name	Credits
Sem	ester 2	·	
8	GST 04221	Basic Entrepreneurial Skills	8
9	GST 04222	Basic Office Management and Ethics	8
10	TST 04223	Basics of Tax Enforcement	11
11	CST 04224	Basic of Customs Controls and Administration	8
12	CST 04225	Basics of Customs Enforcement	11
13	TST 04226	Elements of Book-Keeping	11
		Total	120

Note: \*Notional hours means hours used to conduct all the activities required for a trainer and student to complete a module..

# **Department of Customs Studies**

# East African Customs and Freight Forwarding Practising Certificate (CFFPC)

This programme has been designed as a joint initiative of the East African Revenue Authorities (EARA) and the Federation of East African Freight Forwarders Associations (FEAFA) to provide high quality and responsive services to their various customers such as importers, exporters, travellers and others. As agents of the Commissioner for Customs, clearing agents need to have a certain minimum level of proficiency in Customs Laws, regulations and procedures in order to help their clients comply easily with customs provisions. The programme has been adopted in all East African Community member countries.

## **Programme Objective**

The objective of this programme is to enable Customs Clearing Agents appreciate and understand how to efficiently and correctly apply Customs laws and procedures in order to provide professional and high quality services to their clients on behalf of the Commissioner for Customs.

## Programme Structure

The CFFPC programme is taught in one semester and comprises of six (6) compulsory examinable courses each carrying four (4) units and one compulsory non-examinable course. One unit consists of one contact hour per week for fifteen (15) weeks.

# **Duration of the Programme**

The programme takes four (4) months to complete full time programme and six (6) months to complete part-time programme.

# **Programme Modules**

The Programme consists of six (6) examinable courses of four (4) units each and one non-examinable course as shown in the *Table 2* and *Table 3* below:

## Table 2: East African Customs and Freight Forwarding and Practicing Certificate (Full Time)

SN	Code	Course Name	Contact Hours/ week	Units
1	FFCU 101&102	Customs laws and procedures	4	4
2	FFCU 103	Customs Tariff Classification	4	4
3	FFCU 104	WTO Customs Valuation and Rules of Origin	4	4
4	FFFF 201	Port Clearance	4	4
5	FFFF 202	Freight Forwarding Operations	4	4
6	FFBM 300	Basic management skills	4	4
7	FFCU 105	Application of Automated Customs Systems	4	-
Total			28	24

## Table 3: East African Customs and Freight Forwarding and Practicing Certificate (Part Time)

SN	Code	Course Name	Contact Hours/ week	Units
1	FFCU 101&102	Customs laws and procedures	4	4
2	FFCU 103	Customs Tariff Classification	4	4
3	FFCU 104	WTO Customs Valuation and Rules of Origin	4	4

SN	Code	Course Name	Contact Hours/ week	Units
4	FFFF 201	Port Clearance	4	4
5	FFFF 202	Freight Forwarding Operations	4	4
6	FFBM 300	Basic management skills	4	4
7	FFCU 105	Application of Automated Customs Systems	4	-
		Total	28	24

# Ordinary Diploma in Customs and Tax Management (DCTM)

This DCTM programme was developed in accordance with NACTVET requirements. The programme is therefore competence-based and its focus is to facilitate acquisition of specialized knowledge, skills and attitudes needed in the labour market for holders of this qualification.

# Programme Objective

The main objective of the programme is to prepare tax and customs technicians who will work flexibly at different work places.

# Programme Structure

The DCTM programme comprises of two NTA levels (NTA 5 and NTA 6) with each NTA level consisting of two semesters of seventeen (17) weeks inclusive of two (2) weeks for examinations. The NTA level 5 programme culminates in a guided field practicum of eight weeks after the end of second semester examination. The programme comprises a total of 28 modules (13 at NTA 5 and 15 at NTA 6) with a total of 244 credits.

At each level there are fundamentals and core modules. Core modules provide the development of the main theme of the programme while fundamental modules provide a range of basic skills, knowledge and principles appropriate for a graduate in the field of customs and tax management. They broadly represent the main areas of activity in the customs and tax management disciplines.

## Duration of the programme

The programme duration is two years (24 months).

## **Programme Modules**

This two year programme consists of four semesters with the following modules:-

Table 4: Diploma in Customs and Tax Management (DCTM) Year 1 (NTA Level 5)

SN	Code	Module Name	Credits
Seme			
1	GST 05114	Basic Principles of Economics	8
2	TST 05115	Book-keeping and Accounting	11
3	CST 05116	Elements of Customs Laws	9
4	GST 05117	Elements of Business Laws	8
5	GST 05118	Business Mathematics and data presentation	6
6	GST 05119	Elements of Business Communication Skills	6
7	GST 05120	Elements of Development Studies	6
Semester 2			
8	GST 05221	Data Processing	8
9	TST 05222	Basics of Income Taxation	11
10	TST 05223	Principles of Accounting for Specialized Entities and Items	9
11	CST 05224	Basics of Freight Management	9
12	CST 05225	Basics of Customs Procedures	11
13	TST 05226	Basics of Tax Returns and Assessment	9
14	TST 05227	Elements of Indirect Taxes	9
		Total	120

Note: \*Notional hours means hours used to conduct all the activities required for a trainer and student to complete a module.

SN	Code	Module Name	Credits		
Seme	Semester 1				
1	GST 06116	Principles of Management	6		
2	TST 06117	Tax administration	9		
3	GST 06118	Principles of auditing	9		
4	CST 06119	Principles of classification and Rules of Origin	11		
5	GST 06120	Customer services and Ethics	6		
6	CST 06121	Customs laws and Trade Facilitation	9		
7	TST 06122	Tax Accounting	9		
8	GST06123	Internship	4		
Seme	ster 2				
9	GST 06224	Entrepreneurship	6		
10	CST 06225	Customs procedures	9		
11	GST 06226	Business Mathematics	6		
12	CST 06227	Cargo management	9		
13	CST 06228	Principles of Customs Valuation	9		
14	TST 06229	Tax Audit	9		
15	TST 06230	Tax compliance and enforcement	11		
		Total	122		

## Table 5: Structure of the NTA Level 6

#### **Department Of Tax Studies**

#### Bachelor Degree in Customs and Tax Management (BCTM)

#### **Overview of the Programme**

The BCTM programme adheres to NACTVET requirements. The programme is competence-based and its focus is to facilitate acquisition of specialized knowledge, skills and attitudes needed for Bachelor Degree holders to perform as customs and/or tax practitioners.

# **Programme Structure**

The programme consists of NTA level 7 and level 8. NTA Level 7 programme is divided into four semesters of seventeen (17) weeks study inclusive of two (2) weeks of examinations administration plus 8 weeks of guided field practicum which take place after the end of second semester. The NTA level 8 is divided into two semesters of seventeen (17) weeks study inclusive of two (2) weeks of examinations administration plus 8 weeks of guided field practicum which take place after the end of Second Semester of two (2) weeks of examinations administration plus 8 weeks of guided field practicum which take place after the end of fourth semester of NTA level 7.

## **Programme Duration**

The duration of the BCTM programme is three years (36 months)

# **Programme Modules**

SN	Code	Module Name	Credits	
seme	ester 1			
1	GSU 07133	Legal aspects in Customs and Tax Management	10	
2	TSU 07134	Principles of Accounting	11	
3	GSU 07135	Microeconomics	8	
4	GSU 07136	Business Mathematics	6	
5	GSU 07137	Information Systems Management	6	
6	GSU 07138	Development studies	6	
7	GSU 07139	Principles of Management	6	
Seme	Semester 2			
8	CSU 07240	Tariff classification and Rules of origin	12	
9	TSU 07241	Principles of Direct Taxes	11	
10	TSU 07242	Indirect Taxes	11	
11	CSU 07243	Customs procedures	12	
12	TSU 07244	Financial reporting	9	
13	GSU 07245	Customer Services	6	
14	GSU07246	Macroeconomics	8	
		Total	122	

## Table 6: Bachelor of Customs and Tax Management (BCTM) Year 1

Note: \*Notional hours means hours used to conduct all the activities required for a trainer and student to complete a module.

SN	Code	Module Name	Credits
sem	ester 1		
1	CSU 07347	Trade Facilitation	8
2	TSU 07348	Direct tax laws	11
3	GSU 07349	Public Finance	8
4	CSU 07350	Customs Valuation	11
5	GSU 07351	Field Attachment	3
6	TSU 07352	Cost Accounting	9
7	GSU 07353	Business statistics for decision making	6
sem	ester 2		
8	GSU 07454	Research Methodology	12
9	TSU 07455	Tax Enforcement and Compliance	11
10	GSU 07456	Auditing	8
11	TSU 07457	Principles of Tax Accounting	9
12	CSU 07458	Export promotion	8
13	GSU 07459	Governance and ethics	6
14	GSU 07460	Financial management	9
15	GSU 07461	Public Sector Accounting	6
Tota	I		125

# Table 7: Bachelor of Customs and Tax Management (BCTM) Year 2

# Table 8: Bachelor of Customs and Tax Management (BCTM) Year 3

SN	Code	Module Name	Credit
Semest	ter 1		
1	GSU 08120	Quantitative Techniques for Decision Making	8
2	GSU 08121	Tax Analysis and Revenue Forecasting	8
3	TSU 08122	Tax Accounting	9
4	CSU 08123	Customs Enforcement	8
5	TSU 08124	International Taxation	9
6	GSU 08125	International Trade Instruments	9

SN	Code	Module Name	Credit
7	GSU 08126	Research Project	12
semest	ter 2		
8	CSU 08227	Customs Compliance Management	9
9	TSU 08228	Tax Audit and Investigation	9
10	TSU 08229	Tax Policy	9
11	CSU 08230	Contemporary Issues in Customs	8
12	TSU 08231	Contemporary Issues in Taxation	8
13	GSU 08232	Project and Risk Management	8
14	GSU 08233	Strategic Management	8
		Total	122

Note: \*Notional hours means hours used to conduct all the activities required for a trainer and student to complete a module.

# Department of Postgraduate Studies Postgraduate Diploma in Taxation (PGDT) Overview of the Programme

The main objective of the programme is to enable trainees to administer all types of taxes i.e. direct, indirect and trade taxes. The programme is designed to convert graduates of different disciplines into tax professionals. It is therefore open for graduates from any accredited higher learning institution.

# **Programme Structure**

The Postgraduate Diploma in Taxation (PGDT) is a two-semester programme for both Regular and Executive modes. The PGDT Regular is a day programme run for two semesters of seventeen (17) weeks each. The two semesters will comprise of classroom and lab work followed by eight weeks of field attachment, research work and dissertation writing.

PGDT Executive is an evening programme run for two semesters of twenty four (24) weeks each. The two semesters will comprise of classroom and laboratory work followed by twelve (12) weeks of field attachment, research work and dissertation writing.

In order to enable learners to have enough time for critical thinking as required for graduate students, the new Competency Based Curriculum has been designed so as to enable learners to emphasise in either Customs Administration or Tax Administration. Consequently learners emphasising in customs have more compulsory modules for Customs Studies (coded, CSP) whereas those emphasizing in Tax Studies have more compulsory modules in the Tax Studies (coded, TSP). However, all learners will be awarded PGDT regardless of the emphasis. The emphasis will be reflected in the academic transcript only. The emphasis is implemented during the second semester of study.

## **Programme Duration**

The duration for Regular and Executive programmes is 12 and 18 months respectively.

## **Programme Modules**

For an overview of the whole structure of this programme refer to **Table 9** and **Table 10**.

Semester	Code	Module Name	Classification	Notional Hours*	Credits
1	CSP 09101	Principles of goods classification	Core	110	11
	CSP 09102	Principles of Valuation and Rules of Origin	Core	100	10
	TSP 09101	Income Taxation I	Core	110	11
	TSP 09102	Indirect Taxation	Core	100	10
	GSP 09101	Economics and Public Finance	Core	90	9
	Sub Total				51
		Electives (only	one)		
	GSP 09102	IT for Managers	Fundamental	70	7
	GSP 09103	Project Management	Fundamental	70	7
	GSP 09104	Strategic Management	Fundamental	70	7
	TSP 09103	Principles of Accounting	Fundamental	70	7
	TSP 09104	Financial Reporting	Fundamental	70	7
	Sub Total fo	or Electives			7
	<b>Total Credit</b>	for semester 1			58
2	TSP 09205	Income Taxation II	Core	90	10
	TSP 09206	Compliance and Enforcement in Tax and Customs	Core	120	11
	TSP 09207	Advanced Tax Accounting	Core	100	10
	TSP 09208	International Taxation	Core	90	9
	GSP 09205	Research Methodology	Core	100	9
	GSP 09206	Field Practicum	Core	90	3
	GSP 09207	Research Project	Core	110	11
	Sub Total				63

Semester	Code	Module Name	Classification	Notional Hours*	Credits
		Electives (	(only one)		
	GSP 09208	Risk Management	Fundamental	70	7
	GSP 09209	Criminal Procedure Law	Fundamental	70	7
	TSP 09209	Cost and Management Accounting	Fundamental	70	7
	GSP 09210	Quantitative Methods	Fundamental	70	7
	TSP 09210	Tax Audit	Fundamental	70	7
	Sub Total for Electives				7
	Total Credit for semester 2			70	
	<b>Grand Total</b>				128

**NB:** The student shall select optional courses based on his/her academic background. The optional courses selected will have to be approved by the Deputy Rector Academic, Research and Consultancy.

Table 10.	Structure of	Fthe DCDT	Drogrammo /	Custome	Emphasis)
Table IV.	Siluciule of		Programme (	Customs	Lilipilasis)

Semester	Code	Module Name	Classification	Notional Hours*	Credits
1	CSP 09101	Principles of goods classification	Core	110	11
	CSP 09102	Principles of Valuation and Rules of Origin	Core	100	10
	TSP 09101	Income Taxation I	Core	110	11
	TSP 09102	Indirect Taxation	Core	100	10
	GSP 09101	Economics and Public Finance	Fundamental	90	9
	Sub Total				51
		Electives (on	ly one)		
	GSP 09102	IT for Managers	Fundamental	70	7
	GSP 09103	Project Management	Fundamental	70	7
	GSP 09104	Strategic Management	Fundamental	70	7

Semester	Code	Module Name	Classification	Notional Hours*	Credits
	TSP 09103	Principles of Accounting	Fundamental	70	7
	TSP 09104	Financial Reporting	Fundamental	70	7
	Sub Total for				7
	Total Credit f	or semester 1			58
2	CSP 09203	Custom clearance procedures	Core	100	10
	CSP 09204	Principles of International Trade laws and conventions	Core	90	9
	CSP 09205	International Transport and Logistics	Core	100	10
	TSP 09206	Compliance and Enforcement in Tax and Customs	Core	110	11
	GSP 09205	Research Methodology	Core	90	9
	GSP 09206	Field Practicum	Core	90	3
	GSP 09207	Research Project	Core	110	11
	Sub Total				63
		Electives (on	y one)		
	GSP 09208	Risk Management	Fundamental	70	7
	GSP 09209	Criminal Procedure Law	Fundamental	70	7
	TSP 09209	Cost and Management Accounting	Fundamental	70	7
	GSP 09210	Quantitative Methods	Fundamental	70	7
	TSP 09210	Tax Audit	Fundamental	70	7
	Sub Total for I	Electives			7
	Total Credit fo	r semester 2			70
	Grand Total				128

**NB:** The student shall select optional courses based on his/her academic background. The optional courses selected will have to be approved by the Deputy Rector Academic, Research and Consultancy.

# Master of Arts in Revenue Law and Administration (MARLA)

## **Programme Overview**

This programme is offered in collaboration with two universities; the University of Münster in Germany (Faculty of Law) and the University of Dar es Salaam (School of Law). The programme is designed to cater for the needs of high level manpower in the whole of Africa for organizations dealing in Customs and/or Taxation (Policy, Law and Practice) both in the public sector and in the private sector. The programme allows specialization in either taxation or customs.

## **Program Structure**

This is a two semester program, semester one carries four compulsory modules with the option of one elective from three modules. Semester two carries three compulsory modules with the option of one elective from three modules.

## **Admission Requirements**

For admission to the taught Master of Arts in Revenue Law and Administration, the applicant shall be a holder of:

(a) A Bachelor degree or equivalent qualification in taxation, accounting, economics, law or any business related discipline,

#### AND

He/she must be a holder of a Postgraduate Diploma in Taxation (PDGT) offered by the Institute of Tax Administration or equivalent qualification offered by any other accredited institution.

#### OR

(b) A Bachelor degree or equivalent qualification in taxation, accounting, economics, law or any business related discipline without a post graduate diploma in taxation (or equivalent qualification) may be admitted provided that he/she scored at least upper second class at undergraduate.

SN	Code	Title	MARLA Majoring In Customs	MARLA Majoring In Taxation
Firs	t Semest	er		
1	LW 665	Tax Policy and Theory	Core	Core
2	LW 666	Income Tax Law	Elective	Core
3	LW 667	Taxes on International Trade	Core	Elective
4	LW 689	Taxes Crimes Investigation and Prosecution	Elective	Elective
5	LW 688	Capital Gain and Taxes Property	Elective	Elective
6	LR 601	Research Methods	Core	Core
7	LW 616	Graduate Research Seminar	N/A	N/A
Sec	ond Sem	ester		
1	LW 668	Laws on Tax Administration	Core	Core
2	LW 669	International Taxation	Elective	Elective
3	LW 686	Indirect Taxes	Elective	Elective
4	LW 693	Advanced Taxation	Elective	Elective
5	LW 600	Revenue Forecasting & Fiscal Analysis	Elective	Core
6	LW 601	Customs Management Theory and Practice	Core	N/A
7	LW 602	Tax Compliance and Risk Management	Elective	Elective
8	LW 635	Private International Trade and Financial Law	Elective	Elective

# Table 11: Core and Elective Courses

## **Graduate Trainee Program (GTP)**

This is a special program offered to newly recruited TRA employees in order to equip them with practical aspects of Tanzania Revenue Authority operations.

# LIBRARY AND COMPUTING SERVICES

Professional library services are available on campus seven days a week at designated times. The Institute's Library has a capacity of up to 135 readers at a time and is well equipped with 1,905 book titles in 12,198 volumes for use by students as well as staff; 82 journal titles in 356 volumes.

Borrowing library materials is limited to registered users only although use of library materials within the Library does not require registration. Library users can also surf the internet free of charge for online information resources. The library is equipped with more than 50 computers with internet connectivity. ITA library also subscribes to a number of platforms providing e-resources (such as COTUL).

There are three computer laboratories available for use by trainees and staff. Internet is available in the library and in the computer laboratories. In addition, the institute provides free wireless internet services (Wi-Fi) to students and staff.

# STUDENT WELFARE SERVICES

A range of social welfare services are available on campus and these include:

- Accommodation for trainees
- Catering
- Recreation facilities
- Guidance and Counselling
- Gymnasium
- Sports and Games

# ITA Students Organisation (ITASO)

A students' government, known as the ITA Students' Organization (ITASO) is in place at ITA. ITASO operations adhere to ITA Student Affairs Policy. All students enrolled into any long-term programme of the Institute become automatic ITASO members.

# FEES, ALLOWANCES AND CHARGES

## (a) Fees and charges payable directly to the Institute

Details of annual fees for each academic programme are provided in **Tables 12** and **13** for local and foreign students respectively. Breakdown of fees per semester is provided in **Table 14** and **Table 15**.

per programme (p.p.)				
Programme	Tuition Fee	Caution Money*; NACTE exams & Health Insurance fees	ITASO	Total
East African Customs Clearing and Freight Forwarding Practising Certificate	750,000 p.p.	50,000 p.p. 50,400 p.p	30,000 p.p.	880,400
Basic Certificate in Customs and Tax Management	1,500,000p.a.	50,000 p.p 15,000 p.p. 50,400 p.p	30,000 p.p.	1,645,400
Diploma in Customs and Tax Management	1,500,000p.a.	50,000 p.p. 15,000 p.a 50,400 p.a	30,000 p.a.	1,645,400
Bachelor of Customs and Tax Management	1,800,000p.a.	50,000 p.p. 20.000 p.a. 50,400 p.a	30,000 p.a.	1,950,400
Postgraduate Diploma in Taxation	2,700,000p.p.	50,000 p.p. 50,400 p.p	30,000 p.p.	2,830,400
Master of Arts (Revenue Law & Administration)	7,000,000 p.p	50,000 p.p. 50,400 p.p	30,000 p.p.	7,130,400

Table 12:	Tanzania and EAC Students (in TZS) either per annum (p.a.) or
	per programme (p.p.)

# Table 13: Non-EAC Students (in US \$) per annum (p.a.) or per programme (p.p.)

Programme	Tuition Fee	Caution Money*; NACTE exams & fees	ITASO	Total
East African Customs Clearing and Freight Forwarding Practising Certificate	1,400 p.p.	50 p.p. 50 p.p	30 p.p.	1,480

Basic Certificate in Customs and Tax Management	3,000 p.a.	50 p.p. 15 p.p. 50 p.p	30 p.p.	3,095
Diploma in Customs and Tax Management	3,000 p.a.	50 p.p. 15 p.a. 50 p.a	30 p.a.	3,095
Bachelor of Customs and Tax Management	4,200 p.a.	50 p.p. 20 p.a 50 p.a	30 p.a.	4,300
Postgraduate Diploma in Taxation	6,300 p.p.	50 p.p. 50 p.p	30 p.p.	6,380
Master of Arts (Revenue Law & Administration)	7,000 p.p	50 p.p. 50 p.p	30 p.a.	7,080

\*This amount is refundable within one year after completion of studies

#### Table 14: Tuition Fee Instalments for Local Students

Programme	1 <sup>st</sup>	2 <sup>ND</sup>				
	50%	50%				
East African Customs Clearing and Freight Forwarding Practising Certificate	NA	NA				
Basic Certificate in Customs and Tax Management	TZS 750,000	TZS 750,000				
Diploma in Customs and Tax Management	TZS 750,000	TZS 750,000				
Bachelor of Customs and Tax Management	TZS 900,000	TZS 900,000				
Postgraduate Diploma	TZS 1,350,000	TZS 1,350,000				
Date Due:	Semester 1Semester 2,Week 1Week 1					

Fees payable to the Institute is annual. However, upon application a student may be allowed to pay by instalment as per the table below.

## Table 15: Tuition Fee Instalments for Non-EAC Students (in US \$) per Semester or per programme (p.p.)

Programme	1 <sup>s⊤</sup>	2 <sup>ND</sup>
Fiogramme	50%	50%
East African Customs Clearing and Freight Forwarding Practising Certificate	NA	NA
Basic Certificate in Customs and Tax Management	USD 1,500	USD 1,500
Diploma in Customs and Tax Management	USD 1,500	USD 1,500
Bachelor of Customs and Tax Management	USD 2,100	USD 2,100
Postgraduate Diploma	USD 3,150	USD 3,150
Date Due:	Semester 1, Week 1	Semester 2, Week 1

# **Application Fee**

For all programmes, a non-refundable application fee is payable at the rate of Tanzania shillings (TZS) 10,000 except for CFFPC and Postgraduate programmes whose application fee is 30,000 for citizens of East African Community Partner States. Application fee shall be USD 30 in all other cases.

#### (b) Allowances payable directly to students

The following are recommended rates for various payments by sponsors that can be made directly to students. However, sponsors may pay higher rates depending on their policies

#### **Books and Stationery Allowances**

Postgraduate Diploma TZS. 500,000 per annum

Other students: TZS. 200,000 per annum

## Production of Project/Internship Report

Postgraduate Diploma and Bachelor Degree students: TZS. 300,000

## Field Allowances:

At least TZS 10,000 per day subject to any variations as may be provided for by the sponsor. Field practicum for undergraduate and postgraduate diploma shall be for 8 weeks per year.

# CHARGES (OPTIONAL) SUBJECT TO AVAILABILITY OF SERVICE

## On campus accommodation (per semester)

Single occupant room: TZS. 720,000 per occupant – Tanzania and EAC students US\$ 1,000 per occupant – Non EAC students Double occupant rooms: TZS. 500,000 per occupant – Tanzania and EAC students US\$ 720 per occupant – Non EAC students Weekly accommodation charges: Shared room TZS 60,000 Single TZS120,000

## On-campus meals (per day)

Meals include breakfast, ten o'clock tea/coffee, lunch, afternoon tea/coffee, supper and mineral water) cost TZS. 25,000/=

## PAYMENT PROCEDURES AND REFUND POLICY

#### **Payment procedures**

Successful applicants will be registered only after they have paid the fees, deposits and any other charges due to the Institute for the respective semester. Fees are to be paid directly to the Institute's bank account by following the detailed instruction for Fee Payment Procedure in *Table 16* of this Prospectus.

## Table 16: ITA Fees Payment Procedure

#### ITA FEES PAYMENT PROCEDURE

#### A: PAYMENT THROUGH BANK

#### 1: Print Invoice

Students who have access to internet and have a user name and password can download their invoice from ITA SARIS at <u>www.ita.ac.tz</u>. Those without access to internet access can seek assistance from the ITA Finance Office.

#### 2: Make payment

After getting your invoice go to the nearest CRDB Branch to deposit fee amount specified in your invoice. During Payment use the following Bank Account: TRA – ITA Fee Collection Account No. 0150303205600)

#### 3: Checking

- Check your ITA SARIS account to confirm entries.
- Report to the Admission desk for registration.
- During payment remember to CORRECTLY write your REGISTRATION NUMBER on your Bank Deposit Slip before presenting the slip and cash to the bank teller.
- Avalid Bank Slip must have Students' correct NAME and REGISTRATION NUMBER.
- Do not sign your slip if information printed on the slip is not correct.
- A Bank Slip with any alteration will not be accepted.

# *B: PAYMENT THROUGH CHEQUE, SWIFT AND ANY OTHER DIRECT TRANSFER MADE BY INSTITUTIONS*

For payments made by Cheque, Swift, and any other payment made directly by Institutions (Sponsors) into ITA Bank Account, Students MUST PRESENT an evidence of deposit or transfer to the ITA Finance Office and collect an official receipt for it. Failing to abide by that will be considered as the fees not received.

All payments in respect of all foreign students shall be made through a USD Bank Account (i. e. Institute of Tax Administration, Kenya Commercial Bank (Tanzania) Ltd, Bank Account No. 3300481074).

## **Refund of Fees**

A candidate selected to join any programme of the Institute who pays fees prior to registration but then decides not to register himself/herself on reasonable grounds will be refunded the fees after deduction of 10% of such fees paid as a penalty.

A candidate registered in a programme of the Institute who has paid fees will not be refunded his/her fees upon discontinuation, de-registration or cessation of his/her candidacy on any other ground. Tuition fees are paid per semester.

Fees paid by a student allowed to postpone studies shall be carried forward. Carried forward fee shall exclude utilised fees and charges, such as Accommodation, NHIF, ITASO, NACTVET exams or such other utilised fees.

Fees in respect to a registered student who opts not to continue with studies shall not be refunded.

In any case where refund of fee is applicable, the application indicating reasons, and refund payments shall be done to the person who actually paid the fee to be refunded.

Any fee which qualifies as non-fundable shall be recognised as Institute's revenue.

## CONDUCT AND DISCIPLINE

The Institute requires its students to behave in a professional manner at all times. For this reason, the conduct of every student is governed by specific rules and regulations. In order to portray this professional image, students must, at all times, dress in a manner that reflects professionalism and respect. For clarity and transparency purposes, the Institute has promulgated Examination Regulations (Appendix 1), Library Rules (*Appendix 2*), and Student's By-Laws (*Appendix 3*) to guide the conduct of its students.

Students are also urged to carefully and thoroughly read the Almanac (*Appendix* 4) which provides details of timings of all important academic events including recess, examinations, release of examination results, graduation day, etc.

## APPENDIX 1: ITA EXAMINATION REGULATIONS, 2022

These Regulations shall be referred to as the General Examinations Regulation and shall, unless specifically excluded, apply to all programmes offered by the Institute.

## PART I PRELIMINARY PROVISIONS

- 1 Citation
- 2 Interpretation
- 3 Application

#### PART II

## **REGISTRATION, ELIGIBILITY AND POSTPONEMENT OF EXAMINATIONS**

- Paragraph No. Provision
  - 4 Registration
  - 5 Eligibility
  - 6 Postponement of Semester Examinations
  - 7 Conditions for Postponement of Semester Exams

# PART III EXAMINATION SETTING AND MODERATION

- Paragraph No. Provision
  - 8 Setting of Examinations
    - 9 Moderation

#### PART IV CONDUCT OF EXAMINATIONS

#### Paragraph No. Provision

- 10 Powers of the Rector on Examination Matters
- 11 Date and venue of examination
- 12 Invigilation Procedure
- 13 Conduct of Candidates

## PART V EXAMINATION IRREGULARITIES

Paragraph No. Provision

- 14 Cheating
- 15 Occurrence of Irregularity
- 16 Principles of hearing irregularities
- 17 Offence and Penalties
- 18 Appeals against decisions on examination irregularities

## PART VI

## MARKING AND PROCESSING OF RESULTS

Paragraph No. Provision

- 19 Continuous Assessment
- 20 Semester Examinations
- 21 Assessment of Field Practicum
- 22 Assessment of Final Year Project
- 23 Final Assessment
- 24 Failing a module or subject
- 25 Declaration of provisional results
- 26 Final examination results
- 27 Annulment of Results

## PART VII GRADING AND CLASSIFICATION

Paragraph No.	Provision
---------------	-----------

- 28 Grading systems
- 29 Conversion of letter grades to quality points
- 30 Computation of GPA
- 31 Classification of Awards

#### PART VIII

## **CERTIFICATES, CERTIFICATION AND TRANSCRIPTS**

Paragraph No. Provision

- 32 Approval of Awards
- 33 Conditions for the Award
- 34 Procedure for Issuance of Certificates, certification and transcripts
- 35 Procedure for handling Lost or damaged Certificate

#### PART IX

# SUPPLEMENTING, CARRY FORWARD, REPEATING AND DISCONTINUATION

- Paragraph No. Provision
  - 36 Supplementing
  - 37 Repeating
  - 38 Conditions for repeating a module/ academic year
  - 39 Discontinuation

#### PART X EXAMINATION APPEALS

Paragraph	No.	Provision

- 40 Right of appeal
- 41 Time and grounds for appeal
- 42 Appeal fee
- 43 Determination of Appeal
- 44 Examination Complaints

#### PART XI

#### ACADEMIC ADMINISTRATION ORGANS

- Paragraph No. Provision
  - 45 The Governing Council
  - 46 Institute Examiners Board (IEB)
  - 47 Composition of the IEB
  - 48 Responsibilities of the IEB
  - 49 Examination Irregularities Committee (EIC)
  - 50 Composition of the EIC
  - 51 Responsibilities of the EIC
  - 52 Procedure for Handling Irregularities
  - 53 Powers of the EIC
  - 54 Admissions Committee
  - 55 Composition of the Admissions Committee
  - 56 Responsibilities of the Admissions Committee

## PART XII GENERAL AND TRANSITIONAL PROVISIONS

Paragraph No. Provision

- 57 Progression from the lower level to higher level
- 58 Procedure for Selecting Best Students
- 59 Procedure for Disposal of Examination Answer Books and Other Scripts
- 60 Conflicting Interpretations
- 61 Repeal of Previous Regulations

#### PART I

## PRELIMINARY PROVISIONS

Citation 1 These Regulations shall be cited as the Institute of Tax Administration Examination Regulations, 2022

Interpretation 2 In these regulations, unless the context otherwise requires:

"C\*" shall mean a grade obtained in all supplementary examinations of the Institute

"Candidate" Means a registered student who is eligible to sit for examinations as per paragraph five (5) of these regulations

"Cheating" means possessing of, using, giving, receiving or copying unauthorised materials during and/ or after examination. It also includes any other form or kind of dishonesty or destruction or falsification of any evidence of examination irregularity.

"Class test" means any supervised written examination of not less than one hour but not exceeding two hours in duration in a particular module that forms part of continuous assessment.

"Continuous assessment" means an aggregate of a student's scores in tests, quizzes, assignments, case studies, field work report (where applicable) and any other mode of assessment except semester/final/supplementary examination.

"Deputy Rector (ARC)" means Deputy Rector for Academic Research, and Consultancy of the Institute of Tax Administration

"Examination Irregularity" includes leaving the examination room without permission, plagiarism, copying from another candidates work, causing disturbances in or near any examination room, and any form of dishonesty, destruction or falsification of any evidence of irregularity or cheating and violation of all or any part of these Examination Regulations.

"Examination" means aptitude test, class test, field practicum and research

report, field practicum, project, dissertation and thesis viva voce, semester, final, supplementary and any other form of examination.

"Examinations season" Means period allocated for examinations in the Institute's ALMANAC or any other period determined as such by the Governing Council

"Final assessment" means the aggregate of continuous assessment and semester examination scores

"Governing Council" means the Governing Council of the Institute of Tax Administration.

"Institute" means the Institute of Tax Administration of the Tanzania Revenue Authority.

"Internal Examiner" means any person who set or participated in setting an examination of the Institute.

"Invigilator" means any staff of the Institute or part-time trainer appointed by the Deputy Rector (ARC) to carry out functions stipulated under paragraphs 9 and 10 of these Regulations.

"Invigilator's report" means a report, in the prescribed form, detailing the conduct of an examination and accompanied with the examination attendance record, used and unused answer booklets, and where applicable, documents specified under paragraph 10 of these Regulations.

"Module" means an examinable unit in any programme. "Original Period" Means the time for which a student shall complete his/her studies after registration beside postponement or repeating the studies

"Part-time Trainer" Is a person who is not a full-time member of the Institute approved by the Governing Council to train on part-time basis

"Plagiarism" means the use of works, ideas, concept, words, or structures without appropriate acknowledgement of the source to benefit in a setting where originality is excepted.

"Possession of Unauthorized material" includes taking unauthorized material, in person or by agent, into or near the examination room or having unauthorized material on, around or near one's body or desk during examination.

"Programme" means the totality of all modules offered for the purpose of award of any certificate, diploma, degree or any award of the Institute.

"Rector" means the Chief Executive Officer of the Institute of Tax Administration

"Semester examinations" means examinations administered at the end of the semester

"Registration period" means the period covered by the programme plus two years after the expiration of original period for degree programmes and one year

for non-degree programmes

"Technical Failure" means a student's score below the minimum pass mark set by the Institute

"Unauthorized material" includes, but not limited to, plain paper, handbags, brief cases or any other similar material, written or printed material (whether paperbased or otherwise); cellular phones and similar other communication gadgets; radio, radio cassette or other types of cassette players, computers, programmable calculators and any other material as may be specified from time to time by the Deputy Rector (ARC).

"Viva voce examination" means an examination conducted verbally by Panellists in a respective module.

Application 3 These Regulations shall generally apply in respect of all matters pertaining to examinations of the Institute. For some programmes especially collaborative programmes, special provisions in their policies will be applied.

## PART II

# REGISTRATION, ELIGIBILITY AND POSTPONEMENT OF EAMINATIONS

Registration 4 (a) Every person registered as a student of the Institute shall be deemed to have registered for the appropriate examinations in all modules taken, including optional modules, in the relevant programme of study.

- (b) Any examination taken by a student who has not fulfilled the semester registration requirements and/or has not paid fees in full shall be not be recognized.
- (c) All students shall have to register into the Institute's Students' Information System every semester.
- (d) The Head of Department shall be responsible to ensure that all continuing students under his/her department are registered.
- (e) A student who fails to register into the system within three weeks after the commencement date for classes shall be required to write a letter to DR-ARC requesting for delayed registration, otherwise he/she shall automatically be deregistered.

- Eligibility 5 Students shall be admitted to an examination room on the condition that:
  - (a) The overall attendance of the student in every module is not less than 75% of the time allocated for the module.
  - (b) At the end of every semester, each module facilitator shall submit to the respective Head of Department a report showing the attendance for each student highlighting clearly the student(s) whose attendance is less than 75%. Students with less than 75% attendance shall be barred by the Faculty Deputy Rector (Academic, Research and Consultancy) from doing the respective module examination.
  - (c) A candidate who due to valid reasons fails to meet the minimum of 75% attendance shall not qualify to sit for semester examination. He shall be required to repeat the module/ semester when next offered. In the case the absence is due to invalid reasons, he shall be discontinued from studies.
  - (d) The following may be considered valid reasons for exceeding maximum allowed deficiency of attendance:
    - i) Prolonged illness;
    - ii) Bereavement (loss of parent/guardian/spouse/ child/); and
    - iii) Any other reason of serious nature as shall be determined by the Rector upon showing proof
  - (e) Has completed and passed continuous assessment requirements for the module being examined as stipulated under paragraphs 18 of these Regulations..
  - (f) Has paid all fees, deposits and any other charges of the respective semester due to the Institute.
  - (g) In case of supplementary examination, has attained a GPA of equivalent to pass (i.e., 2.0 or above in the final/semester examinations.
  - (h) He/she has a valid Identity Card of the Institute.
  - (i) He/she has a valid Examination Number Slip of the Institute.
  - (j) He/she is not barred by any lawful order or any other law from sitting for the examination in question.
  - (k) Where a student fails to fulfil conditions stipulated under Regulation 5 (a – j), the student shall be termed as ineligible student.

Postponement 6 of Semester Examinations

- (a) A candidate may in special circumstances approved by the Deputy Rector (ARC) postpone examinations on the condition that:
  - In case of illness, it is certified by a recognized i) medical practitioner or;
  - There exists any other cause acceptable to the ii) Institute.
  - iii) With the exception of emergency cases, written with supporting evidence requests for postponement of examinations must be submitted to the office of the Deputy Rector (ARC) at least forty eight (48) hours before a respective examination is due to start.
  - iv) A candidate, whose postponement was granted under emergency cases, shall submit or cause to be submitted a written request at least forty eight (48) hours for official permission from the Deputy Rector (ARC).
- (b) A candidate who was allowed to postpone the end of the semester examination(s) shall sit for the postponed examinations or part thereof during the supplementary season of the same academic year as first sitting.
- (c) A candidate who was allowed to postpone the supplementary examination(s) shall sit for postponed examinations during the supplementary examination season of the following academic year.
- (d) No student shall be allowed to postpone the same examinations more than once.
- A candidate shall be allowed to postpone semester 7 exams provided he/she has fulfilled the following
  - (a) Must be fully registered
  - (b) Must have paid fees in full
  - (c) Must have completed Continuous Assessment
  - (d) Must have a minimum attendance of 75%
- Conditions for Postponement of Semester Exams

## PART III EXAMINATION SETTING AND MODERATION

Setting of Examinations 8

- (a) Every module Lecturer, trainer, facilitator/tutor shall develop and maintain an approved assessment plan for the modules falling in his/her panel.
  - (b) All examinations of the Institute shall be set by an internal examiner of the Institute to be appointed by the Deputy Rector (ARC)
  - (c) Internal examiners shall set examinations in accordance to the approved assessment plan.
  - (d) End of the semester/supplementary examinations in each module shall consist of a two hours examination for a NTA Level 4, two and a half hours examination for NTA Level 5 and 6 and three hours examination for NTA Level 7 and 8 and Postgraduate Courses.
  - (e) Internal examiners shall present to the moderator: drafts of examination questions; model answers and marking scheme; module(s) contents; and questions used for continuous assessment on the date and time as may be prescribed by the Head of Examinations Affairs.
  - (f) The moderated and printed examinations questions shall be submitted in sealed envelope(s) to the Head of Examination Affairs.
- Moderation
  - 9 (a) Every examination of the Institute shall be moderated at a designated place and time as may be prescribed by the Deputy Rector (ARC).
    - (b) The Moderator shall submit a report of moderated exam to the Head of Examination.
    - (c) There shall be Examination Moderators, appointed by the Rector and approved by the Governing Council, who will moderate examination question papers and marked answer script(s).
    - (d) For each discipline, the Deputy Rector (ARC) shall recommend to the Rector at least three experts for appointment as Examination Moderators based on a list of experts proposed by internal examiners.
    - (e) An examination moderator shall serve for three years but may be reappointed subject to the expiry of one academic year from the date of completion of his/her preceding tenure.

- (f) There shall be Examination Moderators, appointed by the Rector and approved by the Governing Council, who will moderate examination guestion papers and marked answer script(s).
- (g) For each discipline, the Deputy Rector (ARC) shall recommend to the Rector at least three experts for appointment as Examination Moderators based on a list of experts proposed by internal examiners.
- (h) An examination moderator shall serve for three years but may be reappointed subject to the expiry of one academic year from the date of completion of his/her preceding tenure.

# PART IV CONDUCT OF EXAMINATIONS

Rector on Examination Matters

Date and

venue of

examination

Invigilation

Procedure

Conduct of

Candidates

- Powers of the 10 (a) The Rector may, from time to time issue Guidelines or directives for smooth carrying out of the Institute examinations.
  - (b) The Guidelines or directives issued by the Rector shall form part and parcel of these Regulations.
  - (a) All examinations of the Institute shall be administered 11 at a place and time specified by the Rector; on such dates as specified in the ALMANAC or as otherwise provided for by the Governing Council.
    - (b) In case an examination date coincides with a public holiday, the examination shall continue as planned.
  - 12 (a) Invigilation procedures shall be as per the Guidelines issued under paragraph 9(a) of these Regulations.
  - 13 (a) Every candidate is responsible for checking the date, time and venue and presenting himself/herself for the examination at the approved time and place.
    - (b) A candidate shall make sure that he/she has been issued with an Examination Number before commencement of the examination season.
    - (c) No candidate shall be allowed in the examination room without a valid student Identity Card and Examination number
    - (d) No candidate shall enter into the examination room earlier than thirty (30) minutes before commencement of the examination.

- (e) Personal effects such as handbags/briefcases/sundry items should be deposited, entirely at student's own risk, in the area(s) designated by the invigilator(s).
- (f) Students must ensure that they write the correct and proper examination number on their Examination Answer Book(s) and verify the same prior to submission.
- (g) A student may not leave the examination room within the first half hour of the examination.
- (h) Candidates should not leave the examination room during the examination in any case without permission from the invigilator(s).
- (i) No candidate shall leave the examination room during the last 30 minutes of the examination session.
- (j) A candidate who is admitted to an examination room after the official starting time shall not be granted any additional time to complete the examination.
- (k) No written material of any kind may be taken into the examination room unless it has been duly authorised by the invigilator(s) for use in the examination room.
- (I) No food/mineral water should be brought into the examination rooms except where accepted by the invigilator on medical grounds.
- (m) Answers to questions must be written legibly in blue or black ink.
- (n) If the use of calculators in an examination is authorised, such calculators shall be authorized by the invigilator after inspection.
- (o) Calculators with facilities for storing and retrieving text, graphical calculators, personal organisers, dictionaries, thesauruses, language translators and computers, and other devices capable of communicating directly with other similar devices are not permitted in the examination room.
- (p) Candidates are forbidden to communicate with anyone except an Invigilator during the examinations.
- (q) A candidate shall not be in possession of unauthorized material or commit any act that may constitute cheating or other examination irregularity.
- (r) A candidate who may wish to attract the attention of the invigilator shall do so by raising his/her hand without disturbing other candidates.

- (s) A candidate should not tear pages or parts of the pages from the answer booklet.
- (t) A candidate shall observe any lawful general or specific instructions that may be given by the invigilator and those contained in the examination paper and in the answer booklet.
- (u) No candidate shall borrow anything from another student during examination session.
- (v) No candidate is allowed to write anything on the examination question paper.
- (w) Any candidate found using an unauthorised device in an examination shall be discontinued from studies for breach of Examination Regulations
- (x) The unauthorized device(s) referred to in Paragraph
   (y) shall immediately be confiscated and the Institute shall be under no obligation to issue the candidate with a replacement device for the remainder of the examination.
- (y) No answer book or supplementary sheet (used or unused) shall be taken out of the examination room by a candidate.

#### PART V

## **EXAMINATION IRREGULARITIES**

- For purposes of these examination regulations, cheating shall be defined as:
- (a) Entering the examination room with unauthorized materials, copying the work of another candidate, being in possession of notes, sheets or other materials, collaborating with another candidate during the examination and/or falsifying test results, eye shifting and peeping at another candidate's examination paper, and stealing or in any other way obtain or attempt to obtain examination questions prior to the sitting for the examination or test.

- (b) Unauthorized possession of academic materials which also constitute cheating may include:
  - i) plagiarism;
  - ii) unlawful possession of examination;
  - iii) possession of purses, electronic equipment such as cell phones, smart watches, pagers, programmable calculators and other materials as determined by the Deputy Rector (ARC);
- Cheating 14 (c) Cheating shall also include:
  - i) Beginning the examination before being authorized.
  - ii) Continuing to write the examination after being told to stop;
  - iii) Removing examination answer booklets/sheets from the examination room
  - iv) Detaching sheets from an answer booklet or sheets.
  - v) Distortion and or violation of officially arranged sitting plan in an examination room.
  - vi) Failing to comply with any examination rules, instructions, regulations or directions given by an invigilator.
  - vii) Failure or refusal by any candidate to sign an official dispatch book to acknowledge receipt of an invitation to a subsequent interview.
  - viii) Destroying any evidence related to any suspected irregularity.
  - ix) Leaving the examination room without permission of the invigilator.
  - x) Impersonat ion.
  - xi) Any other act in the course of the examination which contravenes the provisions of these examination regulations.
  - xii) It shall not be a defence to argue that one did not intend to use the material.

Occurrence 15 of

- Irregularity
- In case of a suspected examination irregularity the invigilators shall:
- (a) Collect any evidence that may be available including statement(s) from the suspect and any witnesses.
- (b) Require a suspect to surrender anything that was used in cheating.
- (c) Make sure that at least two invigilators (including respective invigilator) witness an irregularity, document and sign a report thereof containing the nature of the irregularity.
- (d) Include the incidence in the invigilator's report.
- (e) Write and sign the Examination Irregularity report form together with assistant invigilator(s).
- As soon as the Invigilator(s) finds a candidate with (f) unauthorized material or any other form of examination irregularities, shall write and submit a report duly signed, accompanied with evidence(if any), to the examination officer in charge.
- (g) The candidate alleged to have committed examination irregularity shall immediately report to the office of examination officer in charge for further directives
- (h) The head of examinations shall, immediately inform the Chairperson of the Irregularity Committee meeting to deliberate on the matter.
- Principles of 16 In hearing cases of examination irregularities, the Examinations Irregularities Committee shall uphold the hearing following principles of natural justice:irregularities
  - (a) Fair and equal treatment of all suspects;
  - (b) The opportunity to enter a plea of guilty or not guilty;
  - (c) Right of a suspect to appear and to defend himself/ herself:
  - (d) Inform the suspect of his/her right to appeal
  - (e) Consistency in punishments.

Penalties

- Offence and 17 (a) It shall be an offence for a student to attempt an examination while he/she is ineligible. The penalty for such an offence will be a suspension for a period not exceeding one Academic Year.
  - (b) A candidate found guilty of an examination irregularity shall be discontinued from studies and shall not be readmitted into any programme of the Institute.

- (c) The decision made by the Examination Irregularities Committee shall base on the evidence on record.
- (d) For avoidance of doubt, persons involved in the commission of a candidate shall both be liable under these rules, if he/ she is a student of ITA. If not, other laws governing the commission of such offence shall apply.
- (e) Any student discontinued from studies due to examination irregularities shall not been titled to be conferred any award under these rules.
- (f) In the event that academic dishonesty or falsification has been discovered after the candidate has been conferred any academic award, the provisions relating to revocation of the same award shall be commenced.
- (g) There shall be established an Examination Irregularities Appeals Committee (EIAC) whose members shall be appointed by Rector
- (h) Members of the EIAC shall comprise Chairperson Appointed by Rector, A Secretary Appointed by Rector, A Government Legal Counsel and another two members appointed by Rector. A member of EIAC shall not be a person who participated in the EIC of the matter being appealed.
- A student who has been discontinued from studies due to any examination irregularities shall be informed in writing of his right to appeal against that decision.
- (j) The appeal shall be lodged, in prescribed form, within seven (7) working days from the date of receiving the letter for discontinuation.
- (k) A candidate who lodges an examination irregularity appeal shall pay, upon lodgement of the appeal, a nonrefundable fee of TZS 30,000/= which may be reviewed from time to time.

Appeals against decisions on examination irregularities

18 (a) Any appeal that will be lodged in this PART of these rules shall not be entertained unless it is on the basis of either of the following grounds:

(i) That the Examination Irregularity Committee was not duly constituted.

(ii) That there was insufficient evidence on record to incriminate the candidate.

(iii) That the candidate was not afforded right to defend himself.

#### PART VI

#### MARKING AND PROCESSING OF RESULTS

Continuous 19 All Internal Examiners shall ensure that continuous Assessment is marked, compiled and published to students one week before the start of Semester Examinations. The Internal Examiners shall submit that continuous assessment to the DRA and Head of respective department before the start of semester examination.

- (a) A candidate shall ensure that his/her published continuous assessment results are correct before the commencement of the examination session.
- (b) Continuous Assessment shall consist of at least two class tests and at least one assignment, quiz, case study or any other mode of assessment.
- (c) A candidate shall be considered to have passed a continuous assessment if he/she scored at least:
- (d) For the case of CFFPC, NTA Levels 4 and 5, and Postgraduate Diploma programmes: 50% of the marks allocated for continuous assessment.
- (e) For the case of NTA level 6: 45% of the marks allocated for continuous assessment.
- (f) For the case of NTA Level 7 and 8: 40% of the marks allocated for continuous assessment in which the module/subject falls.

- (g) A student who fails to attain threshold performance in any continuous assessment (assignment/homework, class test, etc.) in the first attempt shall be given an opportunity for re-assessment (only once), provided that the marks awarded to such reassessment shall not exceed the threshold. If he doesn't attain threshold performance he shall be considered to have failed in that assessment.
- (h) Results of continuous assessment for each module shall be reviewed before semester examination begins. If a candidate does not attain threshold performance in CA for a module the student shall not be allowed to sit for Semester Examination in that module, and shall be considered to have failed in that module.
- Continuous Assessment results for each module shall be completed and made available to students through SARIS by the respective module instructor at least five working days before commencement of end of semester examination sessions.
- 20 (a) In order to ensure confidentiality and efficiency, marking and moderation of answer booklets shall be conducted at a designated place and within a specified period of time.
  - (b) A candidate will be considered to have passed the semester/final examination in a respective module if he/she scores at least 40% of 60 in the semester examination. i.e. 24 mark.
- 21 (a) Students in NTA6, NTA7, NTA8 and NTA 9 levels of study shall undergo field practicum depending on curriculum requirements.
  - (b) Assessment of performance in field practicum shall be according to the Institute's Examination Guidelines.
  - (c) Plagiarism is prohibited in writing and presenting field practicum reports. A student who is found to have plagiarized in respect Project report shall be deemed to have caused an examination irregularity.

Semester Examinations

Assessment of Field Practicum Assessment of Final Year Project

- 22 (a) NTA8 and NTA9 students shall be given the opportunity to plan and carry out an independent research project under the supervision of lecturers/ instructors.
  - (b) For the purpose of ensuring that students are carrying out project work activities according to the agreed schedule, they shall be required to submit progress reports, once in every two weeks. The Supervising Lecturer/Instructor shall countercheck the validity of the reported data and information.
  - (c) Assessment of Project work shall be as provided in the Institute research guidelines
  - (d) A minimum pass in project work is 40% for NTA8 and 50% for NTA9 of the overall total marks. Student who gets less than 40% for NTA8 and less than 50% for NTA8 of the overall total marks shall be considered to have failed in research project.
  - (e) A postgraduate diploma student shall be allowed to proceed with research and field practicum part only if they have completed the coursework (taught) part.
  - (f) A candidate allowed to extend the submission of the field/project/research report shall be subjected to payment of a fee of TZS 300, 000/. The extension provided shall not exceed one semester from the due date of submission.
  - (g) Application for extension shall be made in writing to DRA in a prescribed form.
  - (h) A student who fails in research Project shall not qualify for award of Bachelor Degree or Postgraduate Diploma. He or she may opt to register as a private candidate and repeat the research Project Work at a cost of TZS 300,000 per semester. If he/she fails again shall be discontinued from studies.
  - (i) A student whose attendance in Project Work is less than 80% of the time allocated to Project Work of that particular semester/year without a valid reason shall be considered to have failed in the Project Work. The supervisor shall record attendance of students during Project Work.

- (j) A student who absconds from Project Work shall be discontinued from studies.
- (k) Plagiarism is prohibited in writing and presenting Project reports. A student who is found to have plagiarized in respect Project report shall be deemed to have caused an examination irregularity.
- 23 (a) Final assessment in any module shall be carried out as prescribed in the respective curriculum.
  - (b) The pass mark shall be the aggregate of, continuous assessment and semester /final examinations
  - (c) A student shall be considered to have passed the examination if he/she scores at least:
    - i) for the case of NTA levels 4 and 5, and Non NTA programmes: 50%.
    - ii) for the cases of NTA level 6: 45%.
    - iii) for the case of NTA Level 7 and 8: 40%
    - iv) for NTA Level 9: 50%
  - (d) A candidate with technical failure shall be awarded a 'D' grade.
  - (e) In the case of supplementary examination; final assessment shall be based on the continuous assessment and the supplementary examination score.
  - (f) Any score in a supplementary examination above the pass marks shall be awarded a maximum of C grade and marked with an asterisk (for example C\*).
- 24 A candidate shall be considered as failure in a module/ Failing a module or subject, if he/she fails to score minimum pass as provided for under paragraphs 19 through 23 of these Regulations. subject
- Declaration of 25 (a) Declaration of provisional examination results shall be provisional the responsibility of the Examiners' Board results
  - (b) The Deputy Rector, (ARC) shall publish provisional examination results at such time as specified in the ALMANAC.
- 26 (a) Final examination results shall be approved by the examination Governing Council.
  - (b) The Rector shall publish the final examination results after approval of the Governing Council.

Final Assessment

Final

results

Annulment of

Results

- 27 The Rector shall have the power to annul the results is:
  - (a) Disqualified for using unfair means at the examination;
  - (b) Found ineligible to appear at the examination; and
  - (c) A person against whom action could have been taken, had the facts come to the notice of the Rector earlier.

## PART VII GRADING AND CLASSIFICATION

Grading systems

- 28 Marks will be awarded out of 100 per cent. The aggregate marks so obtained from different assessment components will be graded as follows:
  - (a) For the case of NTA Level 4 and 5 The grading shall base on 4 point scale as follows:

Marks	Grade	Definition
80 – 100	А	Excellent
65 – 79	В	Very Good
50 – 64	С	Satisfactory
40 – 49	D	Poor
0 – 39	F	Failure
-	I	Incomplete
-	Q	Disqualified

(b) For the case of NTA Level 6, the grading shall base on 5 point scale as follows:

Score	Grade	Definition
75 – 100	А	Excellent
65 – 74	B+	Very Good
55 – 64	В	Good
45 – 54	С	Pass
35 – 44	D	Poor
0 – 34	F	Failure
-	I	Incomplete
-	Q	Disqualified

(c) For the case of NTA Level 7 and 8 the grading shall base on 5 point scale as follows:

Score	Grade	Definition
70 – 100	А	Excellent
60 - 69	B+	Very Good
50 – 59	В	Good
40 – 49	С	Pass
35 – 39	D	Poor
0 – 34	F	Failure
-	I	Incomplete
-	Q	Disqualified

For the case of Postgraduate Diploma and Non NTA Programmes, the grading shall base on 5 point scale as follows:

Marks	Grade	Definition
80 – 100	A	Excellent
70 – 79	B+	Very Good
60 – 69	В	Good
50 – 59	С	Satisfactory
30 – 49	D	Poor
0 – 29	F	Failure
-	I	Incomplete
-	Q	Disqualified

Conversion of 29 letter grades to quality points

For the purpose of classifying the Institute's awards, letter grades will be converted into quality points as follows: (a) For the case of NTA Level 4 and 5

(u)			
	Grade	Quality Points	Definition
	А	4	Excellent
	В	3	Very Good
	С	2	Satisfactory
	D	1	Poor
	F	0	Failure
	I	-	Incomplete
	Q	-	Disqualified

For	the	case	of	NTA	Level	6,	7,	8,	9	and	Non	NTA
	Prog	gramm	es									

Grade	Quality Points	Definition
А	5	Excellent
B+	4	Very Good
В	3	Good
С	2	Pass
D	1	Marginal Fail
F	0	Absolute Fail
Ι	-	Incomplete
Q	-	Disqualification

Computation of GPA

30 Computation of Cumulative GPA shall base on the following on weighted average formula as follows:

(a) A semester grade point average (SGPA) and Cumulative Grade Point Average (CGPA) for each candidate shall be computed by dividing the total number of grade points earned for all modules by the total number of credits for the award examined in the semester/year.

$$SGPA = \frac{\sum_{i=1}^{n} C_{i} \times P_{i}}{C_{i}} \qquad CGPA = \frac{\sum_{i=1}^{N} C_{i} \times P_{i}}{C_{i}}$$

Where P represents a grade point assigned to a letter grade scored by the students in a module and C represents the number of credits associated with the module, n represents the number of modules/courses in the respective semester and N represents the number of modules in the semester/year.

- (b) The Grade Point Average (GPA) shall be computed and truncated to single decimal point.
- (c) The final Grade Average Point (GPA) shall be truncated to one decimal point, i.e. a GPA of 2.48 will be truncated to 2.4. Likewise, 2.08 will be truncated to 2.0.

Classification 31

of Awards

The quality points for each student shall be added up and averaged into grade point average (GPA) in order to determine the classification of awards as shown below:

(a) For the case of NTA Level 4 and 5 classifications shall be based on the following system.

Cumulative GPA	Class of Award
3.5 - 4.0	First Class
3.0 - 3.4	Second Class
2.0 - 2.9	Pass

(b) For the case of NTA Level 9 classification shall be based on the following system.

Cumulative GPA	Class of Award
4.4 - 5.0	First Class
3.5 – 4.3	Second Class, Upper Division
2.7 – 3.4	Second Class , Lower Division
2.0 - 2.6	Pass

(d) For the case of NTA Level 6, 7, 8 and Non-NTA Awards classification shall be based on the following system.

Class of Award
First Class
nd Class, Upper Division
nd Class , Lower Division
Pass

#### PART VIII CERTIFICATES, CERTIFICATION AND TRANSCRIPTS

Approval of Awards	32	The Governing Council shall approve all awards of the Institute.
Conditions for the Award	33	<ul> <li>A Candidate shall qualify for the award registered for if:</li> <li>(a) He/she has successfully completed all modules for the award and achieved at least a cumulative Grade Point Average (GPA) of 2.0 which is equivalent to a</li> </ul>

(b) He/she has paid required fees.

pass.

Procedure for 34 Issuance of Certificates, certification and transcripts

- (a) The Governing Council shall issue certificates for degrees, diplomas, certificates or other award to such candidates as shall be declared to have satisfied the requirements for conferment for such of such degree, diploma, certificate or other award.
- (b) A certificate shall be issued only once for the same degree or award.
- (c) Upon application for a transcript, a student or former student shall be given a transcript of his/her academic performance record.
- (d) Transcripts shall be issued only after graduation. Prior to that, students upon application shall be issued with statement(s) of results.
- (e) A student is required to verify the grades/information on his/her transcript/certificate before accepting it. Once taken, no certificate/transcript shall be returned for correction.
- (f) A fee payable as Council may from time to time prescribe shall be charged for certifying each copy of a progress report, certificate and academic transcript.

Procedure for<br/>handling Lost35In case of<br/>certificator damagedmay aut<br/>or anoth

5 In case of a loss, total or partial destruction of the original certificate or a copy thereof, the Deputy Rector (ARC) may authorize, in writing, issuance of another certificate or another copy on condition that:

- (a) The applicant produces a sworn affidavit.
- (b) The applicant shall produce a Police loss report.
- (c) The applicant shall show an evidence of public announcement from local newspaper of the loss of certificate.
- (d) The certificate so issued shall be marked "COPY" across it.
- (e) The replacement certificate will not be issued until after a lapse of 12 months from the date of such loss; except that such replacement may be issued within a shorter period where there has been partial destruction of the original certificate or of a copy thereof.
- (f) The applicant must produce evidence that the loss has been adequately publicly announced with a view to its recovery in an officially recognized form or manner in the applicant's home country or where the loss is believed to have taken place.

#### PART IX SUPPLEMENTING, REPEATING AND DISCONTINUATION

- Supplementing 36 A candidate who fails in one module/subject or more shall be allowed to do supplementary examination in the failed module(s)/subject(s) provided he/she has attained:
  - (a) An overall GPA of 2.0 or above in his first sitting
  - (b) The aggregate pass mark (Continuous Assessment plus Semester Examinations) awarded in supplementary examination shall not exceed the minimum pass mark for the respective programme.
  - (c) A candidate who fails to attain the pass mark for continuous assessment shall repeat the entire module.
  - (d) A candidate of fails a supplementary examination shall repeat the module
- Repeating 37 (a) A candidate who fails in supplementary examinations shall repeat the failed module by attending classes and attaining coursework at a tuition fee of TZS 120, 000/= for certificate and Diploma, 150,000/= per module for Bachelor Degree and 250,000/=per module for Postgraduate Diploma. The candidate shall also be required to register and pay other nontuition fees provided he/she has not exhausted the programme maximum registration period.
  - (b) No candidate shall be allowed to repeat a module/ year/level more than once.
  - (c) Students who are pursuing Basic Technician certificate, Certificate, ordinary diploma, postgraduate certificate and Postgraduate diploma are not allowed to repeat studies but may be allowed to reapply to the same programme provided they have a GPA of at least 1.0 and not exhausted the maximum duration of the programme.
  - (d) Students with failure status in their annual examination results may be allowed to reapply the same programme after the lapse of two years within which the applicant will have to undergo upgrading course(s).

- (e) Students who with a GPA less than 2.0 in their semester examination results shall be required to repeat. Students in certificate, postgraduate certificate and postgraduate diploma are not allowed to repeat a semester.
- Conditions for 38 (a) In allowing a student to repeat a year, the Institute, among other things shall consider the following repeating a module/ maximum registration period allowed for the academic year following programmes provided they have scored an annual GPA of at least 2.0:

Programme	Standard duration(Year)	Maximum allowed (Years)
Basic Technician Certificate	1	2
Ordinary Diploma	2	4
Bachelor Degree	3	5
Postgraduate Diploma	1	3

- Discontinuation 39 (a) A candidate who fails to attain an annual CGPA equal to or more than 2.0 shall be discontinued from studies.
  - (b) A candidate who absents himself/herself from an examination without permission, in writing, by the Rector shall be deemed to have absconded and shall be discontinued from studies.
  - (c) A candidate allowed to extend the submission of the field/project/research report shall be subjected to payment of a fee to be determined by the Institute. The extension provided shall not exceed six months from the due date of submission.
  - (d) A candidate who fails to present him/herself for viva voce examination shall be deemed to have absconded examination and hence be discontinued from studies.
  - (e) A candidate with a GPA of below 1.0 shall not be readmitted into the same programme until after expiry of two vears.
  - (f) A candidate discontinued on other than academic grounds shall not be readmitted into any programme of the Institute.

(g) A candidate discontinued on academic grounds may be readmitted into the same programme after the lapse of two years provided he or she has minimum GPA of 1.0

# PART X EXAMINATION APPEALS

- Right of appeal 40
  - 40 (a) Every candidate shall have the right to appeal if she/ he is not satisfied with provisional examination results.
    - (b) All appellants should fill in appeal form.
  - 41 (a) All appeals in an academic year shall be lodged immediately after the Examiners' Board declaration of provisional annual examination results at the end of first semester or second semester.
    - (b) Any appeal against provisional annual examination results shall be submitted to the Rector before the expiry of ten (10) days from the day the provisional semester/annual examination results are officially released.
    - (c) Any appeal shall have to be on material issues and shall be in written form accompanied with all relevant and substantive evidence documented and addressed to the Rector.
    - (d) The appeal shall include copies of all assessed work previously returned to the student and should stipulate clearly the nature of grievances and include all possible proofs of the mishandling or mistreatment of his/her results.
    - (e) Any appeal which does not conform to the requirements above shall not be considered.
- Appeal fee 42 A candidate who lodges an examination appeal shall pay, upon lodgement of the appeal, a nonrefundable fee of TZS 30,000/= per module, which may be reviewed from time to time.
- Determination43 (a)The Examination Appeal shall be determined by an<br/>independent expert appointed by Deputy Rector<br/>(ARC) who will submit their findings to the Rector.
  - (b) The findings of the independent expert together with recommendation of Rector shall be submitted to Governing Council and decision of the Governing Council shall be final and conclusive.

Institute of Tax Administration(ITA) - Prospectus 2022/2023 (Revised) 67

Time and grounds for appeal

Examination 44 Any complaints other than examination appeal shall be dealt with at the level of the respective department

#### PART XI ACADEMIC ADMINISTRATION ORGANS

The Governing 45 The Governing Council is the highest quality assurance and approval authority of all academic affairs of the Council Institute Institute 46 There shall be established in the Institute the Institutes' **Examiners Board** Examiners Board whose members comprise internal (IEB) examiners and external examiners. Composition of a) Deputy Rector, (ARC) as Chairperson; 47 the IEB b) All full-time academic staff members; c) Part-time staff members involved in teaching modules whose results are under consideration: d) Examination Moderators involved in moderating modules whose results are under consideration. e) The Head of Examinations Unit - Secretary Responsibilities The IEB shall have the following responsibilities: 48 of the IEB a) To receive and discuss internal and external examiners reports b) To review examination performance of all students c) To release provisional examination results d) To deliberate examination irregularities Examination 49 There shall be established and Examination Irregularities Irregularities Committee (EIC) whose members are Committee (EIC) appointed by the DR(ARC). Composition of 50 The EIC is composed of the following: the EIC a) The chairperson to be appointed by DR(ARC). b) Head of department from which the accused student is registered; c) Head of the module offering department if different from which the student is registered; student appointed d) Any bv the students' organization and e) Any other person who may be invited by the chairperson. f) A lawyer to be appointed by DR(ARC). g) Head of Admissions, Registrations and Examinations – Secretary

Responsibilities of the EIC 51

52

Procedure for Handling Irregularities

- a) To receive and deliberate any examination Irregularity cases.
- b) To submit irregularities report to DR(ARC).
- The Examination Irregularities Committee shall be the organ having original jurisdiction on all matters related to the examination irregularities under these rules.
  - b) The Examination Irregularities Committee shall in all circumstances act judiciously and ensure fairness in administration of justice.
  - c) The fact that a student is found in possession of any unauthorized material in the examination room or while the examination in question is undertaken shall be a prima facie evidence to establish the guiltiness of the student in accordance with these rules.
  - d) The Examination Officer in-charge shall prepare a summary of charges and serve to a candidate alleged to have committed any examination irregularities.
  - e) The Chairperson of the Examination Irregularities Committee shall summon the candidate alleged to have committed examination irregularities in writing to appear before Examination Irregularities Committee in person or/and with his witnesses if any to present his defence.
  - f) The candidate alleged to have committed examination irregularities shall not vacate the college/campus until when he receives directives or decision from the Chairperson of the Examination Irregularities Committee.
  - g) The Examination Irregularities Committee shall convene a meeting to make determination of the examination irregularities case within 3 working days from the time of reporting the incident.
  - h) The composition of the Examination Irregularities Committee shall be by virtue of the office rather than in person.
  - i) The Quorum of the Examination Irregularities Handling Committee shall be at least four (4) members.

		j) k) I) m)	Any student(s) or staff of the Institute may be summoned by the Examination Irregularities Committee as it may deem fit. In the event the student fails to appear before the Committee, without a reasonable cause communicated in writing and approved by the Secretary of Examinations Irregularities, the Committee shall record the failure by the student to appear and proceed to determine the case in his absence. In the event that a candidate alleged to have committed examination irregularity declines to receive summons his case shall be determined in absentia. Once found guilty of any examination irregularities, the Examination Irregularities Committee shall have power to pronounce discontinuation from studies.
Powers of the EIC	53		Examinations Irregularities Committee shall have blowing powers: To summon any candidate or person or officer in relation to an alleged examination irregularity that took place during the examinations To question and interrogate any candidate, invigilator or any person in relation to the examination irregularity that took place during the examinations
		c) d)	To impose sanction on persons found responsible or guilty of irregularity To determine or propose actions to be taken in case of emergencies for unforeseen events
Admissions Committee	54	Ther	e shall be established an Admissions Committee.

Composition of the Admissions Committee

- 55 The Admissions Committee shall comprise the following members:
  - a) Rector who shall be the Chairman
  - b) Deputy Rector (ARC)
  - c) Deputy Rector (PFA)
  - d) Head of Quality Assurance
  - e) Heads of Academic Departments
  - f) Head of Examinations
  - g) Dean of Students
  - h) Head of ICT
  - i) Any other member invited by Rector.
  - j) Admissions Officer Secretary
- 56 To scrutinize the applications for admission and make provisional selection of qualified candidates.
  - (a) To approve students' admissions to various academic programmes
  - (b) To receive and discuss academic policies and regulations brought forward by academic units recommend such policies and regulations for approval to the governing council
  - (c) To receive, discuss and propose curricular for any programme leading to the conferring of any award of the Institute to the governing council
  - (d) To safeguard and maintain academic quality and standards of the Institute
  - (e) To recommend to the Governing Council the withdraw of any award fraudulently obtained by any person from the Institute
  - (f) To recommend to the Governing Council the establishment or disestablishment of academic departments, units or other academic bodies of the Institute
  - (g) With the consent of the Governing Council to make regulations regarding:
    The eligibility of persons for admission to courses for a degree, diploma, certificate or other award as may be determined by the Governing Board;
    i) ii) The standard of proficiency to be attained in each examination for a degree, diploma, certificate or other award as may be determined by the Governing Council.

Responsibilities 56 of the Admissions Committee

- (h) To decide whether any candidate for a degree, diploma, certificate or other award of the Academy has attained the standard of proficiency prescribed in the regulations made under these regulations.
  - (i) To make proposals to the Governing Council on matters relating to the Academic affairs.

## PART XII

# **GENERAL AND TRANSITIONAL PROVISIONS**

- (a) A candidate's status shall be determined after aggregating semester 1 and 2 examination results.
- (b) A candidate who attains annual CGPA equivalent to pass at least 2.0, shall not be allowed to progress to the higher NTA level provided he/she has failed Continuous assessment in one or more modules at the respective NTA level.
- (c) A candidate shall be allowed to progress to the next year/level provided he/she has an annual GPA equivalent to pass (2.0).
- 57 (d) A candidate who has failed some modules/courses but attains a Cumulative annual GPA (CGPA) which is equivalent to at least 2.0 shall be required to sit for supplementary examination in the failed modules/ course.
  - (e) A candidate shall be allowed to progress to the second semester of any year of study if he/she has completed all coursework for the modules examined in the semester 1 of that year of study, has a GPA of 2.0.
  - (f) No candidate shall be allowed to proceed from one level/year of study to another unless he/she has completed and passed all modules examined in the preceding level/year of study.

Progression from the lower level to higher level Procedure for Selecting Best Students

- 58 A student may be considered for selection as a best student if he/she meets the following criteria:
  - (a) To qualify as best student in a module/subject, a student must have the highest numerical score at:
  - (i) B Grade or above in that subject, for NTA 4 and 5  $\,$
  - (ii) B+ Grade or above for all other programmes.
  - (b) To qualify for overall best student award at the end of the academic year/programme a student must:
  - (i) Have the highest annual CGPA
  - (ii) Have B grade or more for all modules(for NTA 4 and B+ or more (for all other programmes
  - (iii) Has not supplemented, repeated or carried forward any module/subject in the programme
  - (iv) .Unless otherwise retained by the Institute's Library for archival purposes, all used examination answer books can be destroyed after the expiry of 25 months following final decision of Governing Council on the examination concerned.
  - (c) The Head of Examinations Unit shall create and maintain adequate records of actions and transactions affecting examination answer books, ensure that those records are properly maintained while waiting for any appeal or final disposal;
  - (d) The Head of Examination Unit shall initiate the disposal procedures of those examination answer books for which there is no further need;
  - (e) The Head of Examinations Unit shall initiate disposal of used examination answer books that have been stored for more than 13 months following respective Governing Council 's decision;
  - (f) The Head of Examinations Unit shall in collaboration with Head of Library services identify and safeguard those examination answer books which are of enduring value and which should be preserved as archives and made available to the Library for research and public consultation;
  - (g) The Head of Examinations shall assist the Head of Research and Consultancy in selecting examination answer books designated for archiving purposes;

- (h) The Head of Examination Unit shall seek expertise from the Head of Research and Consultancy to assist in the sampling answer books ear-marked for archiving;
- (i) the Head of Examination Unit shall seek permission from the Rector to dispose the examination answer books, attendance sheets and other scripts through Head of Admissions, Registrations and Examinations/Deputy Rector in charge of academics. The request shall indicate the courses (including the sat session and academic year) whose scripts are to be destroyed;
- 59 (a) the Head of Examinations unit shall witness and keep close control over final disposal of examination answer books to ensure the confidential nature of contents of answer books remain inviolate.
  - (b) The Head of Examination Unit shall ensure all information contained in examination answer books, attendance sheets and other scripts pending disposal remain inviolate and is protected from misuse or abuse.
  - (c) The Rector on recommendation of the DRA shall be the principal executive officer responsible to order final disposal of any batch of examination answer books.
  - (d) Examination answer books and other scripts shall be disposed by burning them to completion;
  - (e) Heads of Departments shall witness final disposal of itemized examination answer books and signify the disposal.
  - (f) The report of Head Examinations Unit to the Deputy Rector ARC through respective supervisor on disposal of examination answer books shall be accompanied with list of courses (including the sat session and academic year) whose scripts were destroyed.
- Conflicting 60 Where there is a conflict of interpretation of these regulations, the interpretation of the Governing Council shall prevail.
- Repeal of 2021 61The Institute of Tax Administration ExaminationRegulationsRegulations, 2021 are hereby repealed.

74 Institute of Tax Administration(ITA) - Prospectus 2022/2023 (Revised)

Procedure for 5 Disposal of Examination Answer Books and Other Scripts

# APPENDIX 2: ITA LIBRARY RULES, 2007

#### 1.0 Preliminary Matters

- 1.1 These Rules shall be cited as the Institute's Library Rules, 2007 and shall come into force upon approval by the Council.
- 1.2 When using these Rules, unless otherwise defined, the following terms have the meaning assigned to them under this section.

**Deputy Rector for Academic, Research and Consultancy** refers to the Deputy Rector for Academic, Research and Consultancy of the Institute or any other person acting on behalf of the Deputy Rector for Academic, Research and Consultancy,

Academic Staff, refers to a member of the ITA staff who is engaged in teaching/research.

Council refers to the Governing Council of the Institute,

Institute refers to the Institute of Tax Administration,

*Librarian* refers to any person in charge of the library or any other person acting on behalf of the person in charge of the Library,

Library refers to the library of the Institute,

*Library Committee* refers to the organ established under section 6.1 for the purpose of overseeing the provision of library services at the Institute.

*Library materials* refer to books, journals, periodicals, DC-ROMs, Magnetic tapes and any other material, electronic or otherwise whose use is subject to these Rules,

*Members of the Institute* refers to Council Members, members of staff of the Institute, students of the Institute and all TRA staff,

**Plagiarism** refers to using intentionally or unintentionally others' ideas without clearly acknowledging the source of such ideas,

*Rector* refers to the Rector of the Institute and includes any officer acting on behalf of the Rector of the Institute.

## 2.0 Opening Hours

- 2.1 The Library will open from 08:30 hours to 2200 hours on working days and from 0900 hours to 1300 hours on weekend and public holidays.
- 2.2 Library opening hours may be changed subject to approval by the Library Committee provided that the Library users are informed of the changes in advance.

## 3.0 Registration as a Library user

3.1 No person shall enjoy the privilege of borrowing until he/she has filled in the Registration Form and has been issued with a Library Membership Card.

- 3.2 Issuance of the Library Membership Card will be free of charge but a replacement cost will be charged at a rate set by the Library Committee.
- 3.3 These rules shall be provided to an applicant for the library membership card and the act of filling the registration form will signify that the applicant pledges to abide by them.
- 3.4 Upon recommendation by the librarian, the library committee shall have the right to deregister any person owing to persistent disregard of these rules, or for any other adequate cause that shall be considered inconsistent with these rules.

## 3.5 Library User Charges

Non-members shall be required to pay users fees as per the following schedule: Between 1 day and 1 month: TZS 20,000/= Between 1 and two months: TZS 40,000/= Between 1 to 6 months : TZS 120,000 One Year TZS 200,000/=

# 4.0 Reading in the Library

- 4.1 All members of the institute shall be entitled to use the library as readers.
- 4.2 No person who is not a member of the institute shall be allowed to use the library unless the Deputy Rector for Academic, Research and Consultancy has given approval.

# 5.0 Borrowing of Library Materials

- 5.1 Any member of the Institute who has registered him/herself as a library user shall, upon presentation of his/her library membership card, has the right to borrow library materials.
- 5.2 Library materials shall not be removed from the library until they have been officially issued to the borrower at the issue desk.
- 5.3 For all borrowers, except in the case of certain items designated by the library committee, the maximum borrowing period shall be twenty one days in the case of ITA academic staff and seven days in all other cases.
- 5.4 The librarian shall reserve the right, subject to approval by the library committee, to prohibit or restrict the borrowing of specified library materials.
- 5.5 Re-shelving of library materials taken from the shelves by readers shall be the responsibility of the Librarian and readers are required to leave the materials on the table.
- 5.6 The borrower in whose name library the material is withdrawn shall be solely responsible for returning the material.

- 5.7 Failure to return library materials by the due date shall attract a fine of TZS. 1,000 per item borrowed each day after the due date until the item is returned.
- 5.8 If the item remains unreturned one week after the due date, a final reminder notice will be issued to the borrower. During this period, clause 5.7 will also apply.
- 5.9 Provisions 5.7 and 5.8 notwithstanding, library materials that remain unreturned a week after the reminder notice has been issued will be assumed to have been lost and rule 8.2 will immediately apply.
- 5.10 Materials may be reserved for borrowing provided they will be returned to the shelves if not claimed within three days.
- 5.11 In the case of a finalist student who has not returned borrowed materials, the Deputy Rector for Academic, Research and Consultancy will withhold his/her examination and statement of results and transcripts until the returned items have been recovered or the amount due to the library in fines, the value of the materials and penalty have been paid by the student.
- 5.12 The librarian shall reserve the right to recall any library materials before the date on which it is due and when such is the case the date specified by the librarian shall be considered as the due date for returning the library material in question.

#### 6.0 Library Committee

6.1 There shall be established a library committee to oversee and coordinate the proper functioning of the library for the benefit of all library users.

(i)	Deputy Rector for Academic, Research and Consultancy	Chairperson
(ii)	At least three academic staff members appointed by the Rector who are Heads of Academic Department or similar standing	
(iii)	Head of Library Services	Secretary

6.3 The Library Committee shall be responsible for setting operational procedures necessary to enforce these rules and for overseeing implementation of the same including setting appropriate fines and penalties for non-adherence.

## 7.0 Disciplinary Matters

- 7.1 Silence must be observed in the library by all library users at all times.
- 7.2 Smoking and the use of matches or open light in any part of the library is strictly prohibited.

- 7.3 No dispatch case/wallet of over 8" by 5" in size or attached case is allowed into the library. All these things must be deposited at the counter in return for a control card, which must be presented to retrieve the deposited materials on leaving the library.
- 7.4 Readers must dress and behave in a manner that will not cause offence, damage or inconvenience to other users. For example, the removal of shirts, the placing of feet on furniture, the wearing of noise-making shoes and the use of mobile phones is an offence.
- 7.5 All library users should show all materials in their possession at the control desk or counter on leaving the library as a precaution against illegal removal of the books from the library. If necessary, the librarian may search any user.
- 7.6 In the event that a user is found in possession of library materials, which have not been borrowed in accordance with these rules, that particular user shall be detained in the library and the incident shall immediately be reported to the Rector.
- 7.7 Bottles of ink, food, including all types of drinks and fruits, shall not be brought into the library.

#### 8.0 Damage and Loss of Library Materials

- 8.1 Readers or borrowers will be held responsible for any damage to library materials while in their charge, and will be required to bear the full cost of such damage.
- 8.2 Library materials that are lost or missing shall be replaced at the borrower's expense including overdue fines and any penalties set by the library committee.
- 8.3 Theft or mutilation of library materials shall be punishable in accordance with Student By-laws in case of library users who are students, and in accordance with the laws of the land, in accordance with other users.

#### 9.0 Unethical Library Use

- 9.1 Users of the library are obliged to be familiar with rules against plagiarism and must avoid it at all times.
- 9.2 Plagiarism shall be dealt with in the same manner as any other case of academic dishonesty.

## APPENDIX 3: ITA STUDENTS' BY-LAWS, 2017

#### PREAMBLE

Whereas the Institute of Tax Administration is desirous of being a globally recognized centre of excellence in customs and taxation training;

#### AND

Whereas the Institute's mission is to provide high quality competence-based training, research and consultancy services in customs and tax studies;

#### NOW THEREFORE

These By-laws are promulgated and made to maintain the necessary conditions that will enable students of the Institute live in harmony as they engage themselves in their professional pursuits in furtherance of the Institute's Vision and Mission.

#### OBJECTIVES

These By-laws are intended to achieve the following: -

- To establish and maintain a good relationship and harmony among ITA students and ITA community at large which are conducive to teaching and learning.
- ii) To assist in building up role awareness among students as tax professionals or tax technicians.
- iii) To provide a peaceful environment to students, trainers, non-academic staff and visitors and encourage positive social interaction so as to maintain a good corporate image.
- iv) To safeguard the entire Institute's physical facilities and property including assets and utilities available for use by students during their stay at ITA.

#### PART I PRELIMINARY

## 1. Citation

a) These By-laws shall be cited as the Institute of Tax Administration Students' Bylaws, 2017 and shall come into force upon approval by the Governing Council.

## 2. Scope of Application

- a) These By-laws provide for the general conduct, disciplinary matters, proceedings, penalties and other incidental matters
- b) These By-laws shall apply to any person who is admitted and/or registered as a student of the Institute.
- c) The application of these By-laws to any student shall cease upon the expiry of the period one is registered as a student of the Institute or upon the happening of any event which disqualifies one from continuing to be a student of the Institute.
- d) The Institute through its established mechanism shall bring to the attention of the students the existence of these By-laws.
- e) Notwithstanding the provisions of paragraph 1(d) of these By-laws every student shall be presumed to be aware of the existence of these By-laws and any other regulations of the Institute, and it shall not be a defence for any student in relation to any proposed disciplinary measure that these By-laws were not brought to his/her attention by the Institute.
- f) The Rector of the Institute or any other officer appointed by the Rector shall be responsible to the Governing Council for the enforcement of these By-laws.

## 3. Interpretation

In these By-laws the following words and expressions are used in the following senses unless a contrary intention appears from the context.

- a) Deputy Rector (PFA) refers to the Deputy Rector (Planning, Finance and Administration) of the Institute.
- b) Deputy Rector (ARC) refers to the Deputy Rector (Academic, Research and Consultancy) of the Institute.
- c) Disciplinary Offence refers to the disciplinary offences in Part VI of these By-laws.
- d) Institute means the Institute of Tax Administration abbreviated as ITA.
- e) Institute premises refer to the Institute's compound and any hostel or building outside the compounds that belong to or under the care and authority of the Institute or any event organized by the Institute.

- f) Management refers to the Rector or any officer of the Institute acting on behalf of the Rector.
- g) Head of Students' Affairs refers to the officer in charge of the Students' Welfare Unit of the Institute.
- h) Member of the Institute refers to the students, teaching staff and other staff and his/her family.
- i) Rector means the Rector of the Institute of Tax Administration.
- j) Students' representative means any student democratically elected or appointed to lead or represent or act on behalf of his/her fellow students.
- k) Integrity means the state of being honest and showing consistent and uncompromising adherence to strong moral and ethical principles and values.

## PART II

# **PROVISIONS RELATING TO RESIDENCE**

#### 4. Allocation of Accommodation Facilities

The Institute has limited accommodation facilities that justify it to give priority to students from outside Dar es Salaam. The ITA Management shall determine the number of occupants in a room from time to time. However, the ITA management reserves the right to allocate rooms as it may deem right.

## 5. Proper Care of Accommodation Facilities

The following shall apply in relation to proper care of accommodation facilities:

- a) The Occupants are responsible for the prper care of all properties properties provided in their allocated rooms and any damage or loss must be immediately reported to the Head of Students' Affairs.
- b) Every student is required to take good care of the room he/she occupies and shall be fully responsible for the general cleanliness and tidiness of the room.
- c) Students shall not interfere with or transfer furniture or fitting of any kind from any part of the Institute's buildings without prior permission from the office of the Head of Students' Affairs.
- d) Cooking of any form is not allowed in the rooms or ITA premises. Cooking entails any of the following: frying, roasting, boiling, baking and warming by the use of any appliance or source of energy.
- e) All students shall be required to vacate the rooms in which they stay at the end of each course/semester. Any student who fails to vacate the room within a prescribed time shall pay fines as may be determined by the management. For avoidance of doubt non-return of keys within the prescribed time shall amount to non-vacation.
- f) Keys must be returned on leaving the rooms at the end of each course or semester.

- g) Loss of keys by students must be immediately reported to the Head of Students' Affairs. The key will be replaced on payment of the cost of a new key or new lock by the student responsible for its loss or for its safe custody.
- h) A student who destroys the Institutes' property will be required to pay the cost of repair or replacement so far as his/her caution money does not cover the costs.

# 6. Inconveniencing other ITA members

Students shall be bound to conduct themselves in such a way as not to inconvenience other ITA members as per the following guidelines:

- a) Musical appliances (high sounding) and noise making such as musical kits, systems and guitars shall not be entertained in students' rooms.
- b) Musical instruments and entertainment appliances may be used until midnight but at a tone that does not inconvenience others.
- c) For specific official student functions, permission to extend musical performance in specified places within the Institute may be granted by the Management until but not beyond 3.00 a.m.
- d) Balconies, windows, corridors and common areas shall not be used for drying or airing of beddings, towels or clothing.

## 7. Safety at the Institute

In order to ensure safety of ITA members as well as property at the Institute, students shall abide by the following principles:

- a) Each student shall be personally responsible for safety of his/her money and valuables brought in the room. The Institute shall not be responsible for any loss.
- b) The Management of the Institute shall reserve the powers to enter or search or investigate its halls of residence or hostels occupied by students whenever the needs to do so arise. The Institute shall also have the power to seize any unauthorized property or materials kept or placed in its buildings or halls of residence or hostels.

## 8. Visitors

- a) Visitors may only be allowed into students' rooms between 10.00 a.m. and 10.00 p.m. For the avoidance of doubt the term "Visitors" includes students of the opposite sex and non-students of either sex.
- b) Any non-resident student who is a party to the breach of paragraph 7(a) of these By-laws shall be charged for trespass under these By-laws. Any resident student who is a party to the breach of paragraph 7(a) of these By-laws shall be evicted from the Hostel.

#### PART III

## PROVISIONS RELATING TO ILLNESS AND CAFETERIA

#### 9. Health and Catering Services

Matters of illness and cafeteria services shall be guided as shown below:

- a) All meals will be served in the cafeteria at designated times or at other places and at other times as may be determined by the Management of the Institute.
- b) Students' visitors shall not be allowed to use the cafeteria unless expressly authorized by the Management of the Institute.
- c) Students shall be required to subscribe to the approved Health Insurance schemes before being registered and during their stay at ITA.
- d) The TRA employees shall be referred to the TRA authorised hospitals and clinics. However, the Institute shall maintain a first aid kit for emergency and/or minor cases of illness.

## PART IV PROVISIONS RELATING TO DRESSING

#### 10. Dressing in Public

- a) Students shall dress in such a manner that is descent and reflects professionalism.
- b) All students shall be required to observe the Public Service and the TRA's circulars regarding descent dressing.

## PART V PROVISIONS RELATING TO THE USE OF LIBRARY

## **11. Admission into the Library**

Admission to the Library and use of books are continual upon the strict observance of the Library Rules issued by Management of which its ignorance shall not be accepted as an excuse.

## 12. Opening hours for the Library

The Library will open and close at specified hours on specified days. The hours of opening and closing shall be posted on the Library Notice Board.

#### PART VI DISCIPLINARY OFFENCES

## 13. Types of Disciplinary Offences

For the purpose of these By-laws, general disciplinary offences shall include the following:

#### a) Student misconduct

Conduct which does or is likely to cause damage, defacement or violence to person and/or property within the Institute: Provided that

such conduct is that of a student towards another student, member or members of ITA or any employee or any person provided that the conduct in question occurred within the Institute premises or any event organised by the Institute.

## b) Violence

Use of force or offering violence against or striking a member of the Institute or any other person present at the Institute premises provided that such violence occurred at the Institute or any event organised by the Institute.

# c) Malicious/negligent Damage to Property

Maliciously or negligently damaging, defacing or destroying property of the Institute, or of any member of the Institute or any other person who is within the premises of the Institute or any event organised by the Institute.

# d) Unlawful Obstruction

Any act or conduct which is likely to obstruct or frustrate or frustrates the holding of any lecture, practical assignment, fieldwork, research or other instructional activity given or authorized by the Institute, any meeting, function or activity authorized by the Institute.

## e) Trespass

Unauthorized use of or interference with any property, or electrical or other service or installation of the Institute or; of any student or member of the Institute or any other person who is at the Institute. For avoidance of doubt interference shall include unauthorised presence in any place at the Institute or any other event organized by the Institute and any unauthorised construction.

# f) Disseminating Inciting Information

Dissemination of inciting information that may disrupt harmony or induce feelings of hatred or violence against students or members of staff or ITA community.

# g) Unauthorised Possession of Keys

Possession of key(s) for any room or office belonging to the Institute without permission from the Deputy Rector (PFA).

# h) Refusal or Failure to Comply With a Lawful Order

Any unjustifiable refusal or failure to comply with a lawful order or directive given by any officer of the Institute or order or directive from any competent organ or any other organ with the authority to order or direct what should be done or should not be done.

## i) Defamation

Use of defamatory words or abusive language by any student against any person at the Institute or any other event organized by the Institute.

## j) Assault

The use of words or conduct against any member of the Institute or any person present at the Institute, that threaten the victim and lead to a reasonable fear that he/she is about to be attacked or his/her safety is in danger.

# k) Forgery

Forging a document or uttering a false statement or perpetrating forgery with intent to cause loss to any person or the Institute or any other institute whether in cash or otherwise; or with the intent of using the forged document to achieve or accomplish a certain purpose or goal, or with the intention of using such document to obtain money or property or service or other benefits. For avoidance of doubt forgery shall include possession or submission of a forged item or being an accomplice to forgery.

## I) Inviting Barred Persons

Knowingly inviting or entertaining a student or any other person or persons or groups known to have been barred from entering the Institute's premises.

## m) Disobedience

Refusal or failure to obey any lawful order or instruction issued under ITA Examination Regulations or any other By-laws promulgated by the Institute.

## n) Failure to attend a Disciplinary Committee call

Any unjustifiable failure or refusal to obey summons of the disciplinary authority or any other authority of the Institute when summoned to do so.

## o) Obstruction of Proceedings

Obstruction of the proceedings conducted by the Disciplinary Committee or Appeal Committee or any other competent organ at the Institute.

## p) Failure to abide by a Disciplinary Committee decision

Unjustifiable refusal or failure to abide by the decision and/or penalty made or imposed by the disciplinary authority or any other competent authority of the Institute.

## q) Unauthorized holding of Students' Baraza

Holding of any students' meeting that has not been authorised by the Rector or Deputy Rector (PFA) of the Institute.

#### r) Nuisance

Any unjustifiable act or conducts that interferes with smooth learning or quiet enjoyment in using dormitories or offices or halls of residence or any buildings or premises of the Institute or any event organised by the Institute.

# s) Unauthorised Inviting Outsiders

Inviting outsiders as guest speakers, social entertainers or journalists without prior written permission from the Rector or Deputy Rector (PFA) of the Institute.

## t) Sexual Harassment/Discrimination

Any threat and/or unwarranted conduct (verbal or physical in nature) or gestures, sexual advances; or sexual explicit derogatory statements, or sexually discriminatory remarks made by a student of the Institute against a fellow student or any other person including any other act or conduct which undermines one's general feeling of security or creates a threatening or intimidating environment.

## u) Unauthorised Collecting Money at the Institute

Collecting or charging of money from any student or groups of students or from any person or any company or any organization or from any source without prior written permission from the Rector.

## v) Possession of weapons

Possession of any weapon within the Institute is strictly prohibited.

## w) Unlawful Demonstrations, Mob Action and Class Boycott

Organising and/or participating in any unlawful demonstration or mob action or boycott; or inciting others to organize and/or participate in unlawful demonstration or mob action or boycotts.

## x) Doing or Engaging in Undesirable act

Doing or engaging in an act, which, although not under disciplinary offence, in the judgment of the Disciplinary Committee, is undesirable and likely to jeopardize harmony and security of students and the Institute's community in general, or it tends to impair integrity or lower human dignity.

## y) Interfere with any electrical installation or service

Interfering with any electrical installation or any other service installed in the Institute.

## z) Theft

Stealing or attempting to steal the Institute's property or any other person's property situated at ITA premises or any event organised by ITA.

# aa) Usurping of Powers of the Institute or TRA Management

Students are not allowed to solicit, hire, engage, procure, or enter into contract with any other party for use of Institute premises or facilities, or allow the Institute's name and image to be used in any way or publish any information which is likely to damage the image or compromise the authority of the Institute.

# ab) Mismanagement of Students' Organization Funds and abuse of power

Using or allocating the Students' Organization funds, power, assets and any other Students' Organization property for the purpose other than one designated for.

## ac) Subletting and Unauthorised Sharing of Rooms

Leasing and/or sharing the hostels/room to any other person other than the one allocated.

## ad) Unauthorised Transfer of the Institute's Furniture and Assets

Relocating or causing to be relocated furniture or assets of the Institute without permission from the Head of Students' Affairs.

## ae) Criminal Offences

Conviction of criminal offence other than Traffic offences.

## af) Failure to produce Identity Card

Unjustifiable refusal to produce identity card when requested.

## ag) Fighting

Aggression or causing others to fight within the Institute or any event organised by the Institute.

## ah) Improperly dressing

Dressing in a manner that is against paragraph 9 of these by-laws.

## ai) Disrespect to National Anthem and Flag

Not giving the due respect to National Anthem and Flag.

#### PART VII STUDENTS' DISCIPLINARY COMMITTEE

#### 14. Establishment

There shall be established the ITA Students' Disciplinary Committee.

## 15. Composition

a) The Students' Disciplinary Committee shall be composed of the following members:-

(i)	Rector's appointee	Chairperson
(ii)	Head of Academic Department to which the accused student belong	Member
(iii)	TRA Staff with Bachelor of Laws or higher qualification	Member
(iv)	Head of Finance	Member
(v)	Students' Representative	Member
(vi)	Head of Students' Affairs	Secretary

- b) The Rector shall appoint a chairperson of the disciplinary committee from senior members of ITA staff.
- c) The Students' Organization shall appoint its representative to the Students' Disciplinary Committee, preferably a student who is enrolled in a course lasting at least one academic year who shall not be the President or Vice President.
- d) The Rector shall appoint a TRA staff with LLB or above to be a member of the student disciplinary committee from time to time.
- e) The Chairperson may invite a senior female member of ITA staff in case there is no female among the Members of the Committee.

## 16. Quorum

The Committee shall be properly constituted if at least half of members are present. If the Chairperson is absent, members present shall elect a Chairperson for the purposes of the meeting at hand.

## 17. Powers of the Committee

The Students' Disciplinary Committee shall have the following powers and functions-

- (a) to receive and deliberate on any matter relating to the conduct of any student of the Institute as may be referred to it by the Head of Students' Affairs or any other person;
- (b) to summon and interrogate any student and demand any evidence relating to any alleged misconduct of such student or any other student;

- (c) to impose an appropriate penalty to students for any offence committed under these By-laws or any other laws of the Institute in which the conduct of the student is at issue;
- (d) to determine and impose any appropriate penalty on any student and for any proven offence relating to the conduct and discipline of such student where the same is not provided for in these By-laws;
- (e) to advise the Institute on any matter in which the conduct and discipline of students is in issue and propose, in appropriate cases, for measures to be taken, for any act of misconduct or indiscipline by any student that occurs on or off the campus of the Institute;
- (f) To do any other thing not specifically provided for in these by-laws for the maintenance and promotion of good discipline among students, between students and the Institute's community and other communities outside the Institute.

# 18. Duties of the Committee

- (a) Notwithstanding the provisions of items (c) and (d) of paragraph (17), no penalty shall be imposed on any student without first providing him/her the opportunity to be heard.
- (b) It shall be the duty of the Committee through its Chairperson to inform the Rector of any decision passed by the Committee on any student under these By-laws or any other relevant law of the Institute and the Committee shall not implement any decision on any student before the Rector is informed of such decision.
- (c) Any matter which has been decided by the Committee shall not be referred to again and a student who is not satisfied with the decision of the Committee may appeal to the Students' Disciplinary Appeals Committee.

# 19. Breach of By-laws

Without prejudice to any specific penalties provided for in these By-laws; breaches of these By-laws shall first be reported to the Deputy Rector (PFA) who shall have powers to warn, reprimand, counsel or require any such student concerned to rectify such a breach after giving him/her an opportunity to be heard.

# 20. Non-compliance with the Deputy Rector (PFA)'s Directions

Non-compliance with the Deputy Rector, PFA's directions to rectify the breach, or repeated breaches of any of these By-laws by any student shall be reported to the Students' Disciplinary Committee. If the breach to be reported to the Disciplinary Committee was against another student or any member of the Institute, the victim shall produce his/her complaints into writing, specifying the disciplinary offence committed, date and time. The complaint shall be addressed to the Chairperson of the Disciplinary

Committee and shall be lodged within 14 days from the date when the disciplinary offence in question was committed.

# 21. Disciplinary Proceedings

The ITA Students' Disciplinary Committee shall conduct its business in accordance with the following procedures:

- a) Where a complaint has been received by the Chairperson, a copy of the same shall be sent to the accused in writing so as to inform him/her of the nature of the allegations against him/her and shall require the accused person to make a written reply to the allegations addressed to the Chairperson within 7 days from the date when the copy of the complaints constituting the allegations was received by him/her.
- b) The Chairperson shall convene a meeting of the Disciplinary Committee in order to determine the disciplinary offence alleged to have been committed within 7 days from the date when the reply to the allegation is received from the accused person.
- c) Where the Disciplinary Committee convenes as a result of the above provision, Members shall examine the complaints and the reply, and ascertain whether the allegations amount to any disciplinary offence or not.
- d) Where the Committee is satisfied that the allegations constitute a disciplinary offence, it shall examine the accused response to the allegations and determine if the accused admits the allegations or not.
- e) Where the accused admits the offence and the facts constituting it, the Committee may pronounce its decision without any further inquiry. Admission of the allegations may be considered as one of the factors of mitigating the punishment to be imposed on the accused student.
- f) Where the accused denies the alleged disciplinary offence, the Disciplinary Committee shall determine the matter by summoning both parties and require them to appear before it on the appointed day, venue and time in order to defend their submissions.
- g) In determining the disciplinary offence, parties shall be afforded an opportunity to be heard and may call witnesses, produce evidence and/or submit before the Disciplinary Committee anything relevant to the matter in question.

# 22. Decision of the Students' Disciplinary Committee

a) All questions before the Students' Disciplinary Committee shall be decided by a majority of votes of the members present. In case of a tie of votes the chairperson shall have a casting vote. The decision of the Committee shall be communicated to the parties, in writing, and shall state the grounds/reasons that led to that decision.

# 23. Appeal

Any party aggrieved by the decision of the Students' Disciplinary Committee may appeal to the Students' Disciplinary Appeals Committee, and such appeal must be in writing addressed to the Rector stating all grounds of appeal. No any appeal shall be entertained unless lodged within 7 days from the date when the decision was received by the aggrieved party.

#### PART VIII

# STUDENTS' DISCIPLINARY APPEALS COMMITTEE

#### 24. Establishment

There shall be established a Students' Disciplinary Appeals Committee.

## 25. Composition

The Students' Disciplinary Appeals Committee shall consist of the:

(i)	Deputy Rector (PFA)	Chairperson
(ii)	Deputy Rector (ARC)	Member
(iii)	At least two other members to be appointed by the Rector	Members
(iv)	ITASO President or Vice President	Member
(v)	A lawyer to be appointed by the Rector	Secretary

#### 26. Quorum

The Appeals Committee shall be properly constituted if at least half of the members are present. If the Chairperson is absent Members who are present shall elect a Chairperson for the purposes of determining the appeal in question.

# 27. Appeal Committee Meetings

The Students' Disciplinary Appeals Committee shall meet within ten working days following the receipt of the appeal.

## 28. Hearing Procedure

In determining the appeal the Appeal Committee shall give the parties concerned enough opportunity and time to defend their positions at the appeal.

## 29. Appeal Committee Membership

Any member of the Students' Disciplinary Committee who took part in the decision that is the subject of an appeal before the Students' Disciplinary

Appeals Committee shall not take part in the hearing of such appeal.

# 30. Appeal Committee Powers

- a) In determining an appeal, the Appeal Committee shall have powers to confirm, vary or set aside any decision of the Students' Disciplinary Committee.
- b) Where an appellate is dissatisfied with the decision of the ITA Students' Disciplinary Appeals Committee in respect of an appeal against any penalty imposed under these By-laws shall be entitled to appeal to the Governing Council of the Institute within ten working days from the date of the letter informing an appellate of the determination of such an appeal by the ITA Students' Disciplinary Appeals committee.

# 31. Appeals to the Governing Council

- a) Appeals to the Governing Council shall be in writing where the appellate shall set out the grounds for such appeal.
- b) In determining any appeal by any aggrieved person under these By-laws, the Governing Council shall adopt its own procedure and in so doing may require the presence of any of the parties involved in the dispute or any other person it considers necessary.
- c) In determining any appeal under this paragraph no procedure shall be adopted by the Governing Council which offends or seeks to offend the principles of natural justice.
- d) In the exercise of its appellate jurisdiction, the Governing Council shall have all the power vested in any authority or organ under these By-laws, and may decide or do other things not expressly provided for under these By-laws.
- e) Any decision or act of the Governing Council as provided for under subparagraph (5) of this paragraph shall be final and conclusive.

## PART IX PENALTIES

#### 32. Penalties

Upon proof of breach of the disciplinary offences specified in these Bylaws, the Disciplinary Authority may impose penalties in appropriate cases guided by the First Schedule to these regulations as follows:

- a) An ordinary warning or severe warning, with a direction to have it recorded in the personal file of the student concerned; or
- b) Payment of compensation commensurate with the nature of the offence committed; or
- c) Suspension from classes or hostel for a period not exceeding one month; a rustication for a maximum period of nine months or one academic year; or
- d) Discontinuation from studies in case of grave offences as may be determined by the Disciplinary Committee.

## 33. Dismissal/suspension from the Hostel or the Institute

## (a) Dismissal from the Hostel of the Institute

Where penalties specified in article (28) are imposed on a student, and that student repeats the same offence within the same semester the Disciplinary Committee may dismiss him or her from the Institute's hostel or halls of residence.

## (b) Suspension from the Institute

Where a student breaches any rule or regulation warranting suspension, the Disciplinary Committee may suspend him or her from the Institute: In any case in which the Disciplinary Committee finds that the breach is so grave it may recommend that the student be dismissed from the Institute.

#### 34. Imposition of a Lesser Penalty

Notwithstanding any penalty provided for under these By-laws the Students' Disciplinary Committee or any other competent body may impose a lesser penalty having duly considered the circumstances of a particular case.

# PART X

## **GENERAL PROVISIONS**

#### 35. Married Students

Married students shall be required to comply with these By-laws. Couples shall not live together in the premises of the Institute.

#### 36. Amending these By-laws

The Governing Council may from time to time amend these By-laws.

#### Application of other rules

These By-laws are not exhaustive and therefore students shall abide by other rules governing general conduct, and for TRA staff, the Staff Regulations and Code of Conduct shall also apply *mutatis mutandis*.

## 37. Availability of these By-laws

The Students By-laws 2005 (As amended in 2017) shall be made available to every student on arrival at the Institute of Tax Administration. Each student shall be required to read, understand and abide with these By-laws.

## SCHEDULE OF PENALTIES

No.	By-law contra- vened	First breach			Any subsequent breach
1.	13(a)	Ordinary warning (and compensation where applicable)	Severe warning (and compensation where applicable)	Suspension	Discontinuation
2.	13(b)	Severe warning (and compensation where a applicable)	Suspension	Discontinuation	
3.	13(c)	Suspension	Discontinuation		
4.	13(d)	Suspension	Discontinuation		
5.	13(e)	Severe warning	Suspension	Discontinuation	
6.	13(f)	Suspension	Discontinuation		
7.	13(g)	Severe warning	Suspension	Discontinuation	
8.	13(h)	Severe warning	Suspension	Discontinuation	
9.	13(i)	Severe warning	Suspension	Discontinuation	
10.	13(j)	Suspension	Discontinuation		
12.	13(k)	Discontinuation			
12.	13(I)	Suspension	Discontinuation		
13.	13(m)	Severe warning	Suspension	Discontinuation	
14.	13(n)	Severe warning	Suspension	Discontinuation	
15.	13(0)	Suspension	Discontinuation		
16.	13(p)	Suspension	Discontinuation		
17.	13(q)	Suspension	Discontinuation		
18.	13(r)	Ordinary warning	Severe warning	Suspension	
19.	13(s)	Ordinary warning	Severe warning	Suspension	
20.	13(t)	Suspension	Discontinuation		
21.	13(u)	Severe warning	Suspension	Discontinuation	
22.	13(v)	Discontinuation			
23.	13(w)	Suspension	Discontinuation		
24.	13(x)	Severe warning	Suspension	Discontinuation	
25.	13(y)	Severe warning	Suspension	Discontinuation	
26.	13 (z)	Discontinuation			
27.	13 (aa)	Suspension	Discontinuation		
28.	13 (bb)	Recompense	Suspension	Discontinuation	

No.	By-law contra- vened	First breach	Second breach	Third breach	Any subsequent breach
29.	13 (cc)	Dismissal from the Hostel			
30.	13 (dd)	Severe warning	Suspension	Discontinuation	
31.	13 (ee)	Discontinuation			
32.	13 (ff)	Denial of entry or service	Severe warning		
33.	13 (gg)	Suspension	Discontinuation		
34	13 (hh)	Ordinary warning	Severe warning	Suspension	Discontinuation
35	13 (ii)	Severe warning	Suspension	Discontinuation	

#### APPENDIX 4: ALMANAC FOR ACADEMIC YEAR 2022/2023

Date	Day	Event
July 1 <sup>st</sup>	Fri	Semester 2 Examination Sessions End Timed Test 1 Sessions for PGDT Executive and Part Time programmes end
July 4 <sup>th</sup>	Mon	Semester 2 Week 18 Begins
July 7 <sup>th</sup>	Thu	Saba Saba (Public Holiday)
July 8 <sup>th</sup>	Fri	Semester 2 Examination Session ends
July 10 <sup>th</sup>	Sun	Eid al Adha (Public Holiday)
July 11 <sup>th</sup>	Mon	Semester 2 Week 19 Begins Field Practicums for PGDT Regular, BCTM and DCTM begin
July 12 <sup>th</sup>	Tue	QMS meeting Ethics committee meeting
July 18 <sup>th</sup>	Mon	Semester 2 Week 20 Begins
July 25 <sup>th</sup>	Mon	Semester 2 Week 21 Begins Heroes Day
July 28 <sup>th</sup>	Thu	Staff research seminar EXAMINERS BOARD MEETING
July 30 <sup>th</sup>	Sat	End of receiving First Round Certificate and Diploma applications
August 1 <sup>st</sup>	Mon	Semester 2 Week 22 Begins Security monitoring meeting
August 2 <sup>nd</sup>	Tue	Deadline for lodging semester 2 examination appeals
August 4 <sup>th</sup>	Thu	OPC meeting
August 8 <sup>th</sup>	Mon	Semester 2 Week 23 Begins Farmer's Day (Public Holiday)
August 9 <sup>th</sup>	Tue	Semester 2 Test 2 Sessions for Executive and Part Time programmes begin
August 11 <sup>th</sup>	Thu	Deadline for lodging semester 2 examination appeals
August 15 <sup>th</sup>	Mon	Semester 2 Week 24 Begins Timed Test 2 Sessions for Executive and Part Time programmes begin

Date	Day	Event
August 19 <sup>th</sup>	Fri	GOVERNING COUNCIL MEETING Quarterly Progress Report Approval of Examination Results Deadline for BCTM first round 2022/23 applications Deadline for Submitting first round of Selected students to NACTEVET Field Practicum for PGDT Regular ends Deadline for submission of selected BCTM students to TCU Publication of first round successful Certificate and Diploma applicants Test II Sessions for Executive and Part Time programmes ends Deadline for submitting PGDT Research Project Reports
August 22 <sup>nd</sup>	Mon	Semester 2 Week 25 Begins Announcement of Bachelor Degree Students admitted during in the first round
August 24 <sup>th</sup>	Wed	Second round application for Bachelor Degree begins
August 25 <sup>th</sup>	Thu	Staff research seminar
August 26 <sup>th</sup>	Fri	Field Practicums for PGDT, BCTM and DCTM End
August 29 <sup>th</sup>	Mon	Semester 2 Week 26 Begins Appointment of Graduation Committee
September 1 <sup>st</sup>	Thu	Submission of Selected Applicants for Verification – First Round
September 2 <sup>nd</sup>	Fri	Catering monitoring meeting OPC meeting
September 5 <sup>th</sup>	Mon	Semester 2 Week 27 Begins
September 6 <sup>th</sup>	Tue	Deadline for BCTM second round of applications
September 12 <sup>th</sup>	Mon	Semester 2 Week 28 Begins Supplementary Examination Sessions begin Semester 2 Examination Sessions for Executive and Part Time programmes begin
September 14 <sup>th</sup>	Wed	Admissions Committee Meeting
September 15 <sup>th</sup>	Thu	Deadline for Uploading Semester 2 Examination Results in the NACTVET Database Deadline for Submission of hardcopy of the results to NACTVET Deadline for submitting second round selected students to TCU
September 16 <sup>th</sup>	Fri	Supplementary Examination Sessions End Tender Board Meeting
September 19 <sup>th</sup>	Mon	Announcement of BCTM students selected during second round

Date	Day	Event
September 20 <sup>th</sup>	Tue	Third round applications for BCTM begins Deadline for Uploading Supplementary and Special Examination Results in the NACTVET Database Deadline for Submission of hardcopy of the results to NACTVET
September 21st	Wed	Semester 2 Week 29 Begins
September 22 <sup>nd</sup>	Thu	Staff research seminar
September 23 <sup>rd</sup>	Fri	RTC Meeting End of semester II Examinations Sessions for Executive and Part Time programmes End
September 24 <sup>th</sup>	Sat	
September 25 <sup>th</sup>	Sun	Third round BCTM applications end
September 26 <sup>th</sup>	Mon	Semester 2 Week 30 Begins
September 27 <sup>th</sup>	Tue	Library committee meeting
September 28 <sup>th</sup>	Wed	Admissions Committee Meeting
September 29 <sup>th</sup>	Thu	Online Change of Programmes for Selected Certificate and Diploma applicants begins
September 30 <sup>th</sup>	Fri	AJCFS Editorial Board Meeting Deadline for submitting quarterly performance reports (HODs)
October 1st	Sat	Deadline for submitting students selected during third round to TCU
October 3rd	Mon	Semester 2 Week 31 Begins
October 4 <sup>th</sup>	Tue	OPC meeting
October 6 <sup>th</sup>	Thu	Cleaning Monitoring Meeting
October 7 <sup>th</sup>	Fri	RTC Meeting Online Change of Programmes for Selected Certificate and Diploma applicants ends
October 8 <sup>th</sup>	Sat	
October 9 <sup>th</sup>	Sun	Maulid (Public Holiday)*
October 10 <sup>th</sup>	Mon	Semester 2 Week 32 Begins
October 12 <sup>th</sup>	Wed	EXAMINERS' BOARD MEETING
October 13th	Thu	QMS Meeting Ethics Committee meeting
October 14 <sup>th</sup>	Fri	Mwalimu Nyerere Day (Public Holiday)
October 17 <sup>th</sup>	Mon	Semester 2 Week 33 Begins
October 18th	Tue	Academic Staff Meeting
October 20 <sup>th</sup>	Thu	Staff Research Seminar Announcement of ALL admitted Bachelor Degree Students

Date	Day	Event
		ACADEMIC YEAR 2022/2023 BEGINS
October 24 <sup>th</sup>	Mon	Semester 2 Week 34 begins <b>GOVERNING COUNCIL MEETING</b> Quarterly Progress Report Approval of Examination Results Orientation Week for Fresh students begin Registration of fresh students begins
October 31 <sup>st</sup>	Mon	Semester 1 Week 1 begins Bachelor Degree Students transfer Window opens Semester 1 Classes Sessions begin Registration of Continuing Students begin
November 2 <sup>nd</sup>	Wed	Security Monitoring meeting
November 3rd	Thu	OPC meeting
November 4 <sup>th</sup>	Fri	Registrations of Fresh and Continuing Student Ends Deadline for Submitting DCTM II and BCTM II Field Practicum Reports
November 7 <sup>th</sup>	Mon	Semester 1 Week 2 Begins
November 11 <sup>th</sup>	Fri	Tender Board Meeting
November 14 <sup>th</sup>	Mon	Semester 1 Week 3 Begins
November 17 <sup>th</sup>	Thu	Taxpayers' Day
November 18 <sup>th</sup>	Fri	GOVERNING COUNCIL MEETING Conferment of Awards
November 21 <sup>st</sup>	Mon	Semester 1 Week 4 Begins Viva voce sessions for DCTM and BCTM Field Practicums begin
November 24 <sup>th</sup>	Thu	Viva voce sessions for DCTM and BCTM Field Practicums end
		Deadline for submitting BCTM Research project proposals Staff Research Seminar
November 25 <sup>th</sup>	Fri	GRADUATION DAY 15 <sup>th</sup> Graduation Ceremony
November 26 <sup>th</sup>	Sat	Call of Applications for CFFPC March Intake
November 27 <sup>th</sup>	Sun	Deadline for Submission of transfers to TCU
November 28 <sup>th</sup>	Mon	Semester 1 Week 5 Begins Catering Monitoring Meeting
November 30 <sup>th</sup>	Wed	OPC Meeting
December 2 <sup>nd</sup>	Fri	
December 5 <sup>th</sup>	Mon	Semester 1 Week 6 Begins Timed Test 1 sessions for Regular Programmes begin
December 8 <sup>th</sup>	Thu	Timed Test 1 Sessions for Regular Programmes end
December 9 <sup>th</sup>	Fri	Independence Day (Public Holiday)
December 12 <sup>th</sup>	Mon	Semester 1 Week 7 Begins

Date	Day	Event
December 13 <sup>th</sup>	Tue	RTC Meeting
December 15 <sup>th</sup>	Thu	Tender Board Meeting AJCFS Editorial Board Meeting Staff Research Seminar Staff retreat begins
December 16 <sup>th</sup>	Fri	Staff Meeting Deadline for uploading Test 1 scores for Regular Programmes into SARIS
December 19 <sup>th</sup>	Mon	Semester 1 Week 8 Begins Staff retreat ends
December 24 <sup>th</sup>	Sat	Christmas Eve
December 25 <sup>th</sup>	Sun	Christmas Day (Public Holiday)
December 26 <sup>th</sup>	Mon	Boxing Day (Public Holiday)
December 27 <sup>th</sup>	Tue	Timed Test 1 Sessions for Executive and Part Time programmes begin
December 28 <sup>th</sup>	Wed	Semester 1 Week 9 Begins
December 29 <sup>th</sup>	Thu	Staff Research Seminar
December 30 <sup>th</sup>	Fri	Deadline for submitting quarterly performance reports (HODs) Timed Test 1Sessions for Executive and Part Time programmes End
December 31 <sup>st</sup>	Sat	Deadline for submitting academic year 2022/23 enrolment data to TCU
		YEAR 2023 BEGINS
January 1 <sup>st</sup>	Sun	New Year's Day (Public Holiday)
January 2 <sup>nd</sup>	Mon	Semester 1 Week 10 Begins
January 3 <sup>rd</sup>	Tue	QMS Meeting
January 4 <sup>th</sup>	Wed	Ethics Committee Meeting
January 5 <sup>th</sup>	Thu	Library Committee Meeting
January 6 <sup>th</sup>	Fri	Cleaning monitoring meeting Deadline for semester I fees payment
January 9th	Mon	Semester 1 Week 11 Begins
January 12 <sup>th</sup>	Thu	Zanzibar Revolution Day (Public Holiday)
January 13 <sup>th</sup>	Fri	GOVERNING COUNCIL MEETING Quarterly Progress Report Field Practicum for PGDT Executive ends
January 16 <sup>th</sup>	Mon	Semester 1 Week 12 Begins Timed Test 2 sessions for Regular Programmes begin
January 20 <sup>th</sup>	Fri	Timed Test 2 Sessions for Regular programmes End Field Practicum Viva Voce Sessions for PGDT Executive Programme

Date	Day	Event
January 23 <sup>rd</sup>	Mon	Semester 2 Week 13 Begins Viva voce sessions for BCTM III research project Reports begin
January 26 <sup>th</sup>	Thu	Staff Research Seminar
January 27 <sup>th</sup>	Fri	End of Applications for CFFPC March Intake Deadline for uploading Test 2 scores for Regular Programmes into Student Information Management System Viva voce sessions for BCTM III research project Reports end
January 30 <sup>th</sup>	Mon	Semester 1 Week 14 Begins
February 1 <sup>st</sup>	Wed	ADMISSIONS COMMITTEE MEETING Selection of CFFPC March intake
February 6 <sup>th</sup>	Mon	Semester 1 Week 15 Begins
February 10 <sup>th</sup>	Fri	Tender Board Meeting Deadline for Submitting PGDT Executive Research project Reports
February 13 <sup>th</sup>	Mon	Semester 1 Week 16 Begins End of Semester 1 examination sessions for Regular Programmes begin
February 20 <sup>th</sup>	Mon	Semester 1 Week 17 Begins
February 23rd	Thu	Staff Research Seminar
February 24 <sup>th</sup>	Fri	End of semester 1 examination sessions for Regular Programmes end
February 27 <sup>th</sup>	Mon	Semester 1 Week 18 Begins Semester 1 Examination Marking begins
March 6 <sup>th</sup>	Mon	Semester 1 Week 19 Begins Executive and Part Time Programmes Test 2 Session begins
March 10 <sup>th</sup>	Fri	Executive and Part Time Programmes Test 2 Session ends Semester 1 Examination Marking ends
March 13 <sup>th</sup>	Mon	Semester 1 Week 20 Begins Registrations and Orientation for CFFPC March Intake
March 15 <sup>th</sup>		EXAMINERS BOARD MEETING
March 16 <sup>th</sup>	Thu	Academic Staff Meeting
March 17 <sup>th</sup>	Fri	Deadline for uploading Test 2 score for Executive and Part Time Programmes into SARIS
March 20 <sup>th</sup>	Mon	Semester 2 Week 1 Begins Semester 2 Classes begin Classes for CFFPC Regular Programme March Intake
March 24 <sup>th</sup>	Fri	RTC Meeting
March 27th	Mon	Semester 2 Week 2 Begins
March 28 <sup>th</sup>	Tue	Deadline for lodging appeals for Semester 1 examination results
March 30 <sup>th</sup>	Thu	Staff Research Seminar

Date	Day	Event
March 31 <sup>st</sup>	Fri	Deadline for submitting quarterly performance reports (HODs)
April 3 <sup>rd</sup>	Mon	Semester 2 Week 3 Begins AJCFS Editorial board Meeting End of Semester 1 Examination Sessions Executive and Part Time Programmes begin
April 6 <sup>th</sup>	Thu	Holy Thursday
April 7 <sup>th</sup>	Fri	Karume Day (Public Holiday) Good Friday
April 9 <sup>th</sup>	Sun	Easter Sunday
April 10 <sup>th</sup>	Mon	Semester 2 Week 4 Begins Easter Monday (Public Holiday)
April 12 <sup>th</sup>	Wed	QMS Meeting Ethics Committee Meeting
April 14 <sup>th</sup>	Fri	GOVERNING COUNCIL MEETING Quarterly Progress Report Approval of Examination Results End of Semester 1 Examination Sessions for Executive and Part Time Programmes end
April 17 <sup>th</sup>	Mon	Semester 2 Week 5 Begins
April 22 <sup>nd</sup>	Sat	Eid el Fitri (Public Holiday)*
April 23 <sup>rd</sup>	Sun	Eid el Fitri (Public Holiday)*
April 24 <sup>th</sup>	Mon	Semester 2 Week 6 Begins Semester 2 Test 1 Sessions for Regular Programmes begin Semester 2 Class Session for Executive and Part Time Programmes begin Classes for CFFPC Part Time Programme March Intake begin
April 26 <sup>th</sup>	Wed	Union Day (Public Holiday)
April 27 <sup>th</sup>	Thu	<b>EXAMINERS BOARD MEETING</b> Declaration of PGDT Executive and CFFPC Part Time Examination Results Staff Research Seminar
April 28 <sup>th</sup>	Fri	Semester 2 Test 1 Sessions for Regular Programmes end
May1 <sup>st</sup>	Mon	Semester 2 Week 7 Begins Worker's Day (Public Holiday)
May 5 <sup>th</sup>	Fri	Deadline for uploading Semester 2 Test 1 scores for Regular Programmes into SARIS
May 8 <sup>th</sup>	Mon	Semester 2 Week 8 Begins
May 13 <sup>th</sup>	Sat	Career Day
May 15 <sup>th</sup>	Mon	Semester 2 Week 9 Begins <b>Call of Applications</b> into CFFPC, CCTM, DCTM, BCTM and PGDT for Academic Year 2023/2024 Deadline for Submission of hardcopy of the results to NACTVET

Date	Day	Event
May 22 <sup>nd</sup>	Mon	Semester 2 Week 10 Begins
May 25 <sup>th</sup>	Thu	Staff Research Seminar
May 26 <sup>th</sup>	Fri	ITASO Elections
May 29 <sup>th</sup>	Mon	Semester 2 Week 11 Begins
June 5 <sup>th</sup>	Mon	Semester 2 Week 12 Begins Timed Test 2 Sessions for Regular Programmes begin
June 9 <sup>th</sup>	Fri	Tender Board Meeting Timed Test 2 Sessions for Regular Programmes end
June 12 <sup>th</sup>	Mon	5
June 15 <sup>th</sup>	Thu	RTC Meeting
June 19 <sup>th</sup>	Mon	Semester 2 Week 14 Begins Timed Test 1 Sessions for Executive and Part Time programmes begin
June 22 <sup>nd</sup>	Thu	
June 23 <sup>rd</sup>	Fri	Semester 2 class sessions for Regular Programmes end Timed Test 1 Sessions for Executive and Part Time programmes end
June 26 <sup>th</sup>	Mon	Semester 2 Week 15 Begins
June 29 <sup>th</sup>	Thu	Eid al-Adha (Public Holiday)*
June 30 <sup>th</sup>	Fri	Deadline for submitting quarterly performance reports (HODs) Deadline for uploading Semester 2 Test 1 scores for Executive and Part Time Programmes into SARIS
July 3 <sup>rd</sup>	Mon	Semester 2 Week 16 Begins End of semester 2 examination sessions for Regular Programmes begin
July 6 <sup>th</sup>	Thu	Deadline for submitting quarterly performance reports (HODs)
July 7 <sup>th</sup>	Fri	Saba Saba (Public Holiday)
July 10 <sup>th</sup>	Mon	Semester 2 Week 17 Begins
July 11 <sup>th</sup>	Tue	QMS Meeting Ethics Committee Meeting
July 14 <sup>th</sup>	Fri	<b>GOVERNING COUNCIL MEETING</b> Quarterly Progress and Annual Reports End of semester 2 examination sessions for Regular Programmes end
July 17 <sup>th</sup>	Mon	Semester 2 Week 18 Begins End of Semester 2 Examination Marking begins Field Practicums for DCTM, BCTM and PGDT Regular Programmes begin
July 24 <sup>th</sup>	Mon	Semester 2 Week 19 Begins Semester 2 Test 2 Sessions for PGDT Executive and Part Time programmes begin
104 1	(T	

Date	Day	Event
July 25 <sup>th</sup>	Tue	Heroes Day
July 26 <sup>th</sup>	Wed	EXAMINERS' BOARD MEETING
July 27 <sup>th</sup>	Thu	Staff research seminar
July 28 <sup>th</sup>	Fri	Test 1 Sessions for PGDT Executive and Part Time programmes end
July 31 <sup>st</sup>	Mon	Semester 2 Week 20 Begins
August 4 <sup>th</sup>	Fri	Deadline for uploading Semester 2 Test 1 scores for Executive Programmes into SARIS
August 7 <sup>th</sup>	Mon	Deadline for lodging semester 2 examination appeals
August 8 <sup>th</sup>	Tue	Farmer's Day (Public Holiday)
August 14 <sup>th</sup>	Mon	Semester 2 Week 22 Begins
August 21 <sup>st</sup>	Mon	Semester 2 Week 23 Begins
August 28 <sup>th</sup>	Mon	Semester 2 Week 24 Begins Test 2 Sessions for Executive and Part Time programmes begin
August 31st	Thu	Staff research seminar
September 1st	Fri	Test 2 Sessions for Executive and Part Time programmes end
September 4 <sup>th</sup>	Mon	Semester 2 Week 25 Begins
September 11th	Mon	Semester 2 Week 26 Begins Field Practicum Viva Voce for PGDT Regular
September14 <sup>th</sup>	Thu	RTC Meeting
September15 <sup>th</sup>	Fri	Field Practicums for DCTM, BCTM and PGDT Regular Programmes end
September 18 <sup>th</sup>	Mon	Semester 2 Week 27 Begins
September 19th	Tue	Tender Board Meeting
September 20th	Wed	Research Project Viva Voce for PGDT Regular
September 21st		AJCFS Editorial Board Meeting
September 25 <sup>th</sup>		Semester 2 Week 28 Begins End of Semester II Examination Sessions for Executive and Part Time Programmes begin Supplementary Examination Sessions begin
-		Maulid (Public Holiday)
September 28th	Thu	Staff research seminar
September 29th	Fri	Supplementary Examination Sessions end
September 30 <sup>th</sup>	Sat	Deadline for submitting quarterly performance reports (HODs)
October 2 <sup>nd</sup>	Mon	Semester 2 Week 29 Begins
October6 <sup>th</sup>	Fri	End of Semester 2 Examination Sessions for Executive and Part Time Programmes end
October 9 <sup>th</sup>	Mon	Semester 2 Week 30 Begins

Date	Day	Event
October 10 <sup>th</sup>	Tue	EXAMINERS BOARD MEETING
Octobor 14 <sup>th</sup>	Sat	Declaration of Supplementary Examination Results
October 14 <sup>th</sup> October 16 <sup>th</sup>	Sat	Mwalimu Nyerere Day (Public Holiday)
October 17 <sup>th</sup>	Mon Tue	Semester 2 Week 31 Begins
October 17	Tue	QMS meeting Ethics Committee Meeting
October 20 <sup>th</sup>	Fri	GOVERNING COUNCIL MEETING Quarterly Progress Report Approval of Examination Results ACADEMIC YEAR 2023/2024 BEGINS
October 23 <sup>rd</sup>	Mon	Semester 2 Week 32 begins Orientation Week for Fresh Students Begins Registration of New Students begins
October 26 <sup>th</sup>	Thu	Academic staff meeting Staff research Seminar
October 27th	Fri	Orientation Week for Fresh Students ends
October 30 <sup>th</sup>	Mon	Semester 1 Week 1 Begins Registration for Continuing students begin Semester 1 Class Sessions Begin Field Practicums for PGDT Executive Programme begins
November 3 <sup>rd</sup>	Fri	Registrations of Fresh and Continuing Student ends Tender Board Meeting
November 6 <sup>th</sup>	Mon	Semester 1 Week 2 Begins
November 13 <sup>th</sup>	Mon	Semester 1 Week 3 Begins
November 17 <sup>th</sup>	Fri	GOVERNING COUNCIL MEETING Conferment of Awards
November 20 <sup>th</sup>	Mon	Semester 1 Week 4 Begins
November 21 <sup>st</sup>	Tue	Convocation Day
November 24 <sup>th</sup>	Fri	GRADUATION DAY 16 <sup>th</sup> Graduation Ceremony
November 27 <sup>th</sup>	Mon	Semester 1 Week 5 Begins
November 30 <sup>th</sup>	Thu	Staff Research Seminar
December 4 <sup>th</sup>	Mon	Semester 1 Week 6 Begins Timed Test 1 Sessions for Regular Programmes begin
December 8 <sup>th</sup>	Fri	RTC Meeting Test 1 Class Sessions for Regular Programmes end
December 9 <sup>th</sup>	Sat	Independence Day (Public Holiday)
December 11 <sup>th</sup>	Mon	Semester 1 Week 7 Begins
December 14 <sup>th</sup>	Thu	AJCFS Editorial Board Meeting
December 15 <sup>th</sup>	Fri	Staff Retreat begins Deadline for uploading Test 1 scores for Regular Programmes into Student Information Management System

Date	Day	Event
December 18 <sup>th</sup>	Mon	Semester 1 Week 8 Begins
December 19 <sup>th</sup>	Tue	Staff Retreat ends
December 24 <sup>th</sup>	Sun	Christmas Eve
December 25 <sup>th</sup>	Mon	Christmas Day (Public Holiday)
December 26 <sup>th</sup>	Tue	Boxing Day (Public Holiday)
December 27 <sup>th</sup>	Wed	Timed Test 1 Sessions for Executive and Part Time Programmes begin
December 28 <sup>th</sup>	Thu	Staff Research Seminar
December 29 <sup>th</sup>	Fri	Timed Test 1 Sessions for Executive and Part Time Programmes end
December 31 <sup>st</sup>	Sun	Deadline for submitting quarterly performance reports (HODs) The deadline for submission of enrolment data for 2023/24 academic year to TCU
January 1 <sup>st</sup>	Mon	Semester 1 Week 9 begins New Year's Day (Public Holiday) YEAR 2024 BEGINS *Depending on citing of the moon

108 Institute of Tax Administration(ITA) - Prospectus 2022/2023 (Revised)