

# **TAXATION SYLLABUS S4-S5**

**FOR ACCOUNTING PROFESSION**  
**KIGALI, 2022**

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## FOREWORD

Rwanda Basic Education Board (REB) is honored to avail the Taxation Syllabus for the Accounting Professional Program. This syllabus serves as an official guide to teaching and learning of Taxation in the Accounting Program. It ensures consistency and coherence in the delivery of quality education for the Accounting Technicians that the country deserves.


The Ministry of Education (MINEDUC), through Rwanda Basic Education Board (REB), has undertaken the task to introduce a professional accounting Program in the second cycle of secondary education. The underlying principle behind the introduction of this program is to ensure that the curriculum responds to the needs of the students, the society, and the labor market.

Taxation is one of the subjects of a Competence Based Curriculum that contributes to shaping students with the required knowledge, skills, attitudes, and values to produce well-trained Accounting Technicians at Secondary school level. High Quality Accounting professional program is an important component of Finance and Economic development of the Rwanda Vision 2050, “The Rwanda We Want”, that aims at transforming the country’s socio-economic status. It is only the qualified Accounting Technicians who can significantly play a major role in this socio-economic transformation journey. Taxation subject teaches the principle of taxation to train an Accounting Technician capable of successfully performing his/her duties.

The ambition to develop a knowledge-based society and the growth of regional and global competition in the jobs market has necessitated the shift to a competence-based syllabus. With the help of the teachers, whose role is central to the success of the syllabus, students will gain appropriate skills and will be able to apply what they have learned in real life situations. Hence, they will make a difference not only in their own lives, but also to the success of the nation.

I wish to sincerely extend my appreciation to the people who contributed towards the development of this Taxation syllabus, particularly REB and its staff who organized the whole process from its inception. Special appreciation goes to the development partners who supported the exercise throughout.

Any comments or contributions towards the improvement of this syllabus for the next edition are welcome.

  
**Dr. MBARUSHIMANA Nelson**  
**Director General, REB.**

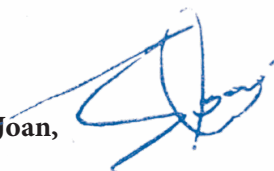


## **ACKNOWLEDGEMENTS**

I wish to sincerely express my special appreciation to the people who played a key role in the development of the Taxation syllabus. The process would not have been successful without the support from different stakeholders .I wish to also express my appreciation to the people who contributed to the development of this syllabus until its completion. These are the Institute of Certified Public Accountants of Rwanda (ICPAR), Rwanda Basic Education Board (REB), Allan & Gray Philanthropy Rw, Educate!, Public and Private Universities, Public and Private secondary schools, Independent Consultant companies who availed their staff at various stages of the development process of this syllabus.

Furthermore, I owe gratitude to different partners, especially the Ministry of Education (MINEDUC), and the Ministry of Finance and Economic Planning (MINECOFIN) for their guidance, expertise, and technical support.

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## GENERAL INTRODUCTION

### 1.1 Background on introduction of the Accounting Profession Option in secondary schools

The National Strategy for Transformation (NST1) states that for Rwanda to become a knowledge-based economy, one of the key targets is to avail a competent and skilled workforce that is not only capable of making an impact in their various organizations, but also ensure an efficient and effective utilization of citizens' resources, thereby contributing to economic development and poverty eradication.

The Education Sector Strategic Plan (2018/19–2023/24) accommodates new thinking and policy directions that will support Rwanda's aspirations for transformation from a predominantly agrarian-based, low-income economy to an industrial upper middle-income nation by 2035. This vision is premised on the ability of Rwanda's education system to produce enough and appropriately skilled workforce capable of realizing this aspiration, as well as upgrading the skills and competencies of the existing workforce.

In this regard, a competency proficiency assessment carried out indicated that majority of the current Public Financial Management (PFM) staff in public entities do not have the required skills to achieve excellent performance in the PFM system necessary to move the country to the next level of becoming a middle-income country.

An analysis of approved organizational structures of public entities and subsidiary entities show that to achieve a critical mass of PFM staff across the PFM disciplines, the government requires to train over 10,000 staff to be employed in both the public and subsidiary entities (MINECOFIN, 2018-2024, Public Financial Management Learning and Development Strategy).

From this perspective, the Ministerial Order N° 002/MINEDUC/2021 of 20/10/2021 establishing the curriculum in general, professional, technical and vocational basic education introduced the **Accounting Profession Option** under the management of Rwanda Basic Education Board (REB).

**The Accounting Profession Option** is being introduced to provide the support needed in accounting, with capacity to progress in different advanced accounting professions. This decision aims to meet the current and contextual accounting needs that are required to address the high demand of accountant technicians at different levels of the accounting system, particularly in the community.

For implementation of the above-mentioned Ministerial order, the Taxation syllabus is developed to help students in Accounting Profession option to become competent accountant technicians.

The motive of developing Taxation is to ensure that the syllabus is responsive to the needs of the student and to shift from objective and knowledge-based learning to competence-based learning. Emphasis in the development of this syllabus is put more on skills, competences

and the coherence within the existing content by benchmarking with syllabi elsewhere with best practices.

The Taxation syllabus guides the interaction between the teacher and the students in the learning processes and highlights the competences a student should acquire during and at the end of each unit of learning.

Students will have the opportunity to apply principles of taxation in different sources of taxable income that involves direct and indirect income and see its importance in development of the Rwandan economy. Teachers will help the students appreciate the relevance and benefits of studying this subject at an advanced level. This syllabus is prepared to be taught in seven periods a week in the Accounting Profession Option.

### **1.2 Accounting Profession Option leaver's profile**

Upon completion of upper secondary education in accounting, the student should have acquired the relevant knowledge, skills, and attitudes to:

1. Prepare, analyse and interpret financial statements.
2. Apply the key features of the taxation system and compute tax liabilities.
3. Apply auditing principles.
4. Apply basic principles of Management accounting.
5. Act in accordance with the fundamental principles of personal and ethical behaviour.
6. Apply digital and data technologies relevant to finance activities.
7. Develop and maintain effective stakeholder relationships.
8. Manage human and financial resources effectively and efficiently.
9. Express themselves fluently with confidence in official languages.
10. Demonstrate appropriate civic and moral norms and values of the society.
11. Contribute to the development of the country through acquisition of financial, vocational, and entrepreneurial skills in the business development.
12. Demonstrate knowledge and skills required to progress to the next career path.



## **TEACHING AND LEARNING TAXATION**

### **2.1 Rationale of teaching and learning Taxation**

#### **2.1.1. Taxation and society**

Taxation plays a vital role in Accounting Profession Option. Since people's lives are involved, it is crucial that Accountants are familiar with tax law and system, tax computation and return and tax administration. Accountants apply principles of Taxation when they deal with purchases, sales, businesses and acquiring or holding an immovable property.

In addition, Taxation plays an important role in the daily life of business activities, regulation, and Rwandan economy in general. The Tax as a compulsory contribution helps in improving financial, social, and economic welfare of Rwandan society through tax revenue collections, whereby the government uses the collected revenues to establish infrastructures such as hospitals, schools as well as other public utility services.

Taxation is key to the Rwandan education ambition of developing a knowledge-based and technology-led economy since it provides to students all required knowledge and skills to be used in different learning areas. Therefore, Taxation is an important subject as it supports financial accounting and management accounting. This Taxation syllabus provides appropriate skills, attitudes, and values needed by Accounting Technicians.

#### **2.1.2. Taxation and students**

Students need enough basic principles of taxation competences to be effective citizens of the Rwandan society including the ability to demonstrate knowledge on how direct and indirect taxes are computed and taxed for all forms of businesses including being able to independently practice as a tax advisor.

Therefore, Taxation equips students with knowledge, skills, and attitudes necessary to enable them to succeed in an era of rapid technological growth, finance, and socio-economic development. Mastery of principles of taxation laws make students get confident in preparation of tax returns for sole traders, partnerships, and incorporated businesses.

In this regard, learning Taxation needs to include practical case studies/scenario activities with opportunities for students to apply the knowledge and skills in order to develop their taxation competence and confidence.

As new technologies have had a dramatic impact on all aspects of life, in taxation, students should gain experience on how a tax body can streamline its tax operations to expand the tax base as well as how taxpayers may use technology to be more efficient.

## 2.2 Competences

Competence is defined as the ability to perform a particular task successfully, resulting from having gained an appropriate combination of knowledge, skills, attitudes, and Values the Taxation syllabus gives the opportunity to students to develop different competences, including basic competences and generic competences.

Basic competences are addressed in the stated broad subject competences and in key competences highlighted year on year basis and in each learning unit.

The generic competences that must be emphasized and reflected in the learning process are briefly described below and teachers will ensure that students are exposed to tasks that help them acquire the needed skills.

### 2.2.1. Generic Competences

**Critical and problem-solving skills:** Students use different cases/scenarios to compute fees and different tax liabilities related to individuals, partnerships, businesses, and immovable property. The acquisition of such skills will help students to think legislatively and broadly to evaluate and find solutions to problems encountered in all businesses and non-businesses activities.

**Creativity and innovation:** The acquisition of such skills will help students to take initiatives and use current taxation laws in place provided to generate new ideas and construct new concepts. Students improve these skills through different scenario works and skill lab activities in taxation.

**Research:** This will help students to find answers to questions basing on existing information and concepts and to explain phenomena basing on findings from information gathered.

**Communication skills:** Students effectively interpret their findings through explanations, construction of arguments and drawing relevant conclusions/decisions.

Teachers, irrespective of not being teachers of language, will ensure the proper use of the language of instruction by students which will help them communicate clearly and confidently and convey ideas effectively through speaking and writing and using the correct language structure and relevant vocabulary.

**Cooperation, interpersonal management and life skills:** Students are engaged in cooperative learning groups to promote higher achievement than do competitive and individual work. This will help them to cooperate with others as a team in whatever task assigned and to practice positive ethical moral values and respect for the rights, feelings and views of others.

**Lifelong learning:** The acquisition of such skills will help students to update knowledge and skills with minimum external support and to cope with evolution of knowledge for personal fulfillment in areas that need improvement and development.

### 2.2.2. Broad Taxation Competences

During and at the end of learning process, the student can:

1. Describe various Rwandan tax system legislation
2. Apply laws related to business activities
3. Compute employment income tax
4. Apply tax depreciation to produce tax liability
5. Compute the taxation of investment income
6. Compute the taxation of individual business profits
7. Prepare any payroll according to organizational policy
8. Compute retirement, occupation hazard benefits and dismissal compensation
9. Compute corporate income tax
10. Apply withholding taxes
11. Compute taxes and fees collected by decentralized entities
12. Compute the customs and consumption taxes

13. Compute VAT payable and file return
14. Use electronic billing machine
15. Compute taxation of cross border activities
16. Prepare tax declarations and payments
17. Identify tax administration according to rules and regulations

### **2.2.3. Taxation and Developing Competences**

The national policy documents based on national aspirations identify some ‘basic competences’ alongside the ‘Generic competences’ that will develop higher order thinking skills and help students learn subject content and promote application of acquired knowledge and skills.

Through taxation laws, , applying and generalizing taxation ideas during the learning process, the student will not only develop deductive and inductive skills but also acquire cooperation and communication, critical thinking and tax computation skills. This will be realized when students make presentations leading to interpretations and conclusions at the end of each learning unit. This will be achieved through group work and cooperative learning which in turn will promote interpersonal relations and teamwork.

The acquired knowledge in learning Taxation should develop a responsible citizen who adapts to be familiar with the principles of Rwandan tax laws, attitudes and develops confidence in computation of different taxes derived from different taxable income. The student should show concern of individual attitudes and comply with Tax legislation.

The selection of types of learning activities must focus on what the students are able to demonstrate as competence throughout and at the end of the learning process.

### **2.3 Pedagogical approach**

The change to a competence-based curriculum is about transforming learning, ensuring that learning is deep, enjoyable, and habit-forming. In order for secondary school accounting students to develop 21<sup>st</sup> century skills and technical accounting skills, the pedagogical structure of skills lab is provided in the learning and teaching activities. Skills lab is an easy method to change teacher’s pedagogy from

theory-based to competency-based instruction. Skills lab ensures teachers are accountable to completing all the learning activities and projects as outlined in the syllabus and it enables students acquire real life experiences. Students should engage in business clubs to guarantee that they practice real accounting profession.

### 2.3.1. Roles of the student

In the competence-based curriculum, the student is the principal actor of his/her education. He/she is not an empty bottle to fill. Considering the initial capacities and abilities of the student, the syllabus lists under each unit, suggested engaging activities for the student in the learning process.

The teaching - learning processes will be tailored towards creating a student's friendly environment basing on the capabilities, needs, experience and interests. Therefore, the following are some of the roles or the expectations from the students:

- Students construct the knowledge either individually or in groups in an active way. From the learning theory, students move in their understanding from concrete through pictorial to abstract. Therefore, the opportunities should be given to students to manipulate concrete objects and to use models.
- Students are encouraged to use hand-held calculator. This stimulates Taxation as it is really used, both on job and applied in daily business life.
- Students work on one competence at a time in form of concrete units with specific learning objectives broken down into knowledge, skills, attitudes, and values.
- Students will be encouraged to do research and present their findings through group work activities.
- A student is cooperative: students work in heterogeneous groups to increase tolerance and understanding.
- Students are responsible for their own participation and ensure the effectiveness of their work.
- Students are encouraged to participate in the creation and the running of the Students Business Club (SBC) in which they will apply all the skills and knowledge got from various Accounting subjects.
- Help is sought from within the group and the teacher is asked for help only when the whole group agrees to ask a question. The students who learn at a faster pace may help others later on.
- Participants ensure the effective contribution of each member, through clear explanation and argumentation to improve the English literacy and to develop sense of responsibility and to increase the self-confidence, the public speech ability, etc.

### 2.3.2. Roles of the teacher

In the competence-based curriculum, the teacher is a facilitator, organizer, advisor, a conflict solver, etc. He/she has to ensure that cross-cutting issues are addressed appropriately in the teaching and learning process.

The specific duties of the teacher in a competence-based approach are the following:

- He/she is a facilitator, his/her role is to provide opportunities for students to discuss problems that interest and challenge them and that, with appropriate effort, they can solve. This requires an elaborated/prepared plan of activities, related learning materials and appropriate learning environment.
- He/she is an organizer: his/her role is to organize the students in the classroom or outside and engage them through participatory and interactive methods during the learning processes as individuals, in pairs or in groups. To ensure that the learning is personalized, active, participative, and co-operative, the teacher must identify the needs of the students, the nature of the learning to be done, and the means to shape learning experiences accordingly.
- He/she is an advisor: he/she provides counseling and guidance for students in need. He/she comforts and encourages students by valuing their contributions in the class activities. Since every student is expected to have a viable business idea from Senior Four, which he/she will develop its business plan and implement; teachers are encouraged to provide continuous coaching throughout the entire cycle.
- He/she is a conflict-solver: most of the competence-based activities are performed in groups. The members of a group may have problems such as attribution of tasks; they should find useful and constructive the intervention of the teacher as a unifying element.
- He/she is ethical and preaches by examples, being impartial, being a role-model, and caring for individual needs of students. Slow students and students with physical impairments are provided a special assistance through remedial activities or re - enforcement activities. One should notice that this list is not exhaustive.

### 2.3.3. Special needs education and inclusive approach

All Rwandans have the right to access education regardless of their different needs. The underpinnings of this provision would naturally hold that all citizens benefit from the same menu of educational programs. The possibility of this assumption is the focus of special needs education. The critical issue is that we have students who are totally different in their ways of living and learning. The difference can either be emotional, physical, sensory, and intellectual learning challenged traditionally known as mental retardation.

These students equally have the right to benefit from the free and compulsory basic education in the nearby ordinary mainstream schools. Therefore, the schools' role is to enroll them and set strategies to provide relevant education to them. The teacher therefore is requested to consider each student's needs during teaching and learning process. Assessment strategies and conditions should also be standardized to the needs of these students. Detailed guidance for each category of students with special educational needs is provided for in the guidance for teachers.

## 2.4. Assessment approach

Assessment is the process of evaluating the teaching and learning processes through collecting and interpreting evidence of individual student's progress in learning and to make a judgment about a student's achievements measured against defined standards. Assessment is an integral part of the teaching and learning processes. In the competence-based curriculum assessment must also be competence-based; whereby a student is given a complex situation related to his/her everyday life and asked to try to overcome the situation by applying what he/she learned.

Assessment will be organized at the following levels: Comprehensive assessment (School--based assessment, District based assessment, National based assessment) and National examinations. The syllabus is assessed by a three-hour closed book examination. The pass mark is 50%.

### Weighting of items

Types of assessment	Category of assessment	Weight
Comprehensive assessment	School based assessment	10%
	District based assessment	
	National based assessment	
National examination	Practical assessment	30%
	Theoretical assessment	60%

### 2.4.1. Structure and format of the examination

There will be one paper in Taxation subject. An examination of three (3) hours will be set and will consist three sections, “A”, “B” and “C”.

#### Section A

All questions in section “A” will be compulsory and will require clear and brief answers. This section will carry 40 marks. The questions will be set to give candidates the opportunity to read extensively and express informed, critical thinking, innovative and creative and relevant responses to issues relating to the overall student’s level of knowledge, understanding and comprehension of the syllabus topics and objectives.

#### Section B

This section will be general in nature and require candidates to draw on their knowledge from across the syllabus while demonstrating an ability to explain, discuss, examine, apply, analyse, synthesize, evaluate, describe and show support for significant issues related to entrepreneurial activities. This section will carry 30 marks and students will answer a given number of questions as instructed. The ability to convey a sustained and well thought out argument will be credited.

#### Section C

This section will be specific in nature and will require candidates to draw on their knowledge from across the syllabus while demonstrating an ability to design, invent, produce, devise, develop, propose, generate, reconstruct, plan, and apply significant issues related to entrepreneurial activities. This section will carry 30 marks and students will answer a given number of questions as instructed.

### 2.4.2. Types of Assessment

#### a) Formative Assessment

Formative assessment helps to check the efficiency of the process of learning. It is done within the teaching/learning process. Continuous assessment involves formal and informal methods used by schools to check whether learning is taking place. When a teacher is planning his/her lesson, he/she should establish criteria for performance and behavior changes at the beginning of a unit. Then at the end of every unit, the teacher should ensure that all the students have mastered the stated key unit competences basing on the criteria stated, before going to the next unit. The teacher will assess how well each student masters both the subject and the generic competences described in the syllabus and from this, the teacher will gain a picture of the all-round progress of the student. The teacher will use one or a combination of the following:

(a) Observation (b) Pen and paper (c) Oral questioning.



## **b) Summative assessment**

When assessment is used to record a judgment of a competence or performance of the student, it serves a summative purpose. Summative assessment gives a picture of a student's competence or progress at any specific moment. The main purpose of summative assessment is to evaluate whether learning objectives have been achieved and to use the results for the ranking or grading of students, for deciding on progression, for selection into the next level of education and for certification. This assessment should have an integrative aspect where by a student must be able to show mastery of all competences.

Comprehensive assessment average marks by grade (Senior 4 to Senior 5) will contribute 10% of the final national examination but will be progressively increased as teachers gain more experience and confidence in assessment techniques.

## **c) Accounting practical examination**

The purpose of practical assessment is to access, enter, edit accounting information, provide information on actual and expected costs, produce accounting documents and summary reports to meet requirements. Practical examination will test students' practical skills and techniques usually in computer laboratory or field settings. This examination requires a student to demonstrate his/her competences in accounting field. The assessment will be mainly on Sage line 100, Quick books, Micro soft Excel where the student will perform the tasks and save final report in folder to be submitted or sent to a specified email.

### **2.4.3. Record keeping**

This is gathering facts and evidence from assessment instruments and using them to judge the student's performance by assigning an indicator against the set criteria or standard. Whatever assessment procedures used shall generate data in the form of scores which will be carefully recorded and stored in a portfolio because they will contribute to remedial actions, for alternative instructional strategy and feed-back to the student and to the parents to check the learning progress and to advise accordingly or to the final assessment of the students.

This portfolio is a folder (or binder or even a digital collection) containing the student's work as well as the student's evaluation of the strengths and weaknesses of the work. Portfolios reflect not only work produced (such as papers and assignments), but also it is a record of the activities undertaken over time as part of student learning. Besides, it will serve as a verification tool for each student that he/she attended the whole learning before he/she undergoes the summative assessment for the subject.

#### **2.4.4. Item writing in summative assessment**

With the objective of ensuring that all students undertaking the accounting qualification are able to become Certified Accounting Technicians (CATs); they shall be expected to attempt an ICPAR exam, most preferably each time a student finishes a level i.e., S.4. And progressively to other levels. ICPAR exams are conducted three times in a year i.e., April, August, and December. Any ready student shall engage the institute to ensure exam registration is completed in good time – usually a month to the exam date. Exam registration can also be done online by visiting the ICPAR website at: [www.icparwanda.com](http://www.icparwanda.com)

#### **2.5 Reporting to Parents**

The wider range of learning in the Competence- based curriculum means that it is necessary to think again about how to share students' progress with parents. A single mark is not sufficient to convey the different expectations of learning highlighted in learning objectives. The most helpful reporting is to share what students are doing well and where they need to improve.

In addition to the school report, student's portfolio containing students' results, behavior, and the report from a team of all concerned teachers about the progress of students will be shared to parents for them to provide feedback to the school administration.

#### **2.6 Resources**

##### **2.6.1. Materials needed for implementation of this syllabus**

The following list shows the main materials/equipment needed in the learning and teaching process:

- Materials needed in group work activities and presentations: Computers (Desktops & laptops) and projectors; markers, flipcharts, micro business games, etc.
- Materials needed in enhancing research skills: Textbooks and internet (the list of the text books to consult is given in the reference at the end of the syllabus and those books can be found in printed or digital formats).
- Materials needed to encourage the development of a tax system: official gazettes, ICT tools such as scientific calculators, software/ applications used in Accounting and Finance.

The technology used in teaching and learning of taxation must be regarded as tools to enhance the teaching and learning process and not to replace teachers.

### 2.6.2. Human Resource

The effective implementation of this syllabus needs a joint collaboration of educators at all levels. Given the material requirements, teachers are expected to accomplish their noble role as stated above. On the other hand, school head teachers and directors of studies are required to make a follow-up and assess the teaching and learning of this subject due to their profiles in the schools. These combined efforts will ensure bright future careers and better student lives as well as the contemporary development of the country.

The teacher of Taxation should have the following skills, values and qualities:

- Engage students in a variety of learning activities
- Use multiple teaching and assessment methods, techniques and approaches.
- Adjust instruction to the level of the students
- Have creativity and innovation in the teaching and learning process.
- Be a good communicator and organizer.
- Be a guide/facilitator and a counselor.
- Manifest passion and impartial love for students in the teaching and learning process.
- Link Taxation with other Subjects including in real-life situations, especially provide real life application of Taxation in relation to Financial Accounting, auditing, Management Accounting, Business Mathematics, and Entrepreneurship.
- Have a good master of the Taxation laws.
- Have good class room management skills.

## SYLLABUS UNITS

### 3.1 Presentation of the structure of the Syllabus Units

Taxation is developed to be taught and learnt at the advanced level of secondary education, i.e., in S4 and S5 respectively. It means that Taxation syllabus is developed for Professional Accounting Program. At every grade, the syllabus is structured in Topic Areas, Sub-Topic Areas and then further broken down into Units to promote the uniformity, effectiveness and efficiency of teaching and learning Taxation.

The units have the following elements:

1. Unit is aligned with the Number of Periods.
2. Each Unit has a Key Unit Competence whose achievement is pursued by all teaching and learning activities undertaken by both the teacher and the students.
3. Each Key Competence of the unit is broken into three types of Learning objectives as follows:
4. *Type I*: Learning objectives relating to knowledge and understanding (*Type I* Learning objectives are also known as Lower Order Thinking Skills or LOTS)
5. *Type II and Type III*: These are learning objectives which relate to acquisition of skills, attitudes, and values (*Type II and Type III* learning objectives are also known as Higher Order Thinking Skills or HOTS) – These Learning Objectives are actually considered to be the ones targeted by the Competence Based Curriculum.
6. Each unit has a content which indicates the scope of coverage of what to be taught and learnt in line with stated learning objectives
7. Each unit suggests a non-exhaustive list of learning activities that are expected to engage, as much as possible, students in an interactive learning process (student-centered and participatory approaches).
8. Finally, each unit is linked to other subjects, its assessment criteria, and the materials (or Resources) that are expected to be used in teaching and learning process.

The Taxation syllabus for Professional Accounting Program has 7 main topic areas: Tax system in Rwanda, Laws related to business activities, Direct taxes on income, Payroll preparation, Decentralized taxes, Indirect taxes and taxation of cross border activities, Taxes declaration, payments and administration that are found in S4 and S5 only. These Topics areas are broken down into different units as follow: 8 units in S4, and 9 units in S5.

## **3.2. Senior four**

### **3.2.1. Key Competences at the end of senior Four Accounting**

After completion of senior 4, the student will be able to:

1. Describe various Rwandan tax system legislation
2. Apply laws related to business activities
3. Compute employment income tax
4. Apply tax depreciation to produce tax liability
5. Compute the taxation of investment income
6. Compute the taxation of individual business profits
7. Preparation of payroll according to organizational policy
8. Compute retirement, occupation hazard benefits and dismissal compensation

<b>Subject:</b> TAXATION		<b>S4</b>		Option : Accounting	
<b>Topic Area:</b> Tax system in Rwanda		<b>Sub Topic:</b> Legislation and procedures of tax system in Rwanda			
<b>Unit 1:</b> Introduction to Rwandan tax system				<b>No. of periods:</b> 30	
<b>Key Unit competence:</b> Describe various Rwandan tax system legislation					
Learning objectives			Content	Teaching / Learning Activities	
Knowledge and understanding	Skills	Attitudes and values			
Explain the meaning of taxation , tax and duty	Use the meaning of taxation to explain tax system	Appreciate the role of tax system in the development of the country.	<b>Meaning of taxation , tax and duty</b>	In group discussions, students reflect to the entrepreneurship in O' level, and identify the taxation, tax and duty then present their findings	
Describe current legislation and tax period relating to taxation in Rwanda	Justify the reason of using current legislation and classify tax period relating to taxation		<b>Current legislation relating to taxation and tax periods:</b> <b>Current legislation relating to taxation</b> – Direct tax, – Indirect tax <b>Tax periods:</b> – Tax periods for individuals, – Tax periods for companies	Individually, students brainstorm the current legislation relating to taxation and discuss the tax period then share findings to his/her colleagues	
Define the residence and the permanent establishment (PE)	Use Rwandan tax system legislation to Describe conditions related to residence and permanent establishment		<b>Meaning of Residence and consequences</b> <b>Determining the residence of natural persons</b> <b>Definition of permanent establishment</b> <b>Activities not considered as permanent establishment</b>	In small groups brainstorm the residence and their impact for individuals and for companies then share findings	

List the right and obligations of the tax payer according to Rwandan tax system	Justify the right and obligations of the tax payer according to Rwandan tax system		<p><b>The right of the taxpayer:</b></p> <ul style="list-style-type: none"> <li>- The right to be informed assisted and heard</li> <li>- Confidentiality</li> <li>- Appeal</li> </ul> <p><b>Obligations the taxpayer :</b></p> <ul style="list-style-type: none"> <li>- Relevant legislation</li> <li>- Registration of a business</li> <li>- Record keeping</li> <li>- Tax declarations</li> </ul>	In group discussions, students discuss permanent establishment and activities not considered on the permanent establishment then make presentation of the findings to the entire class
List categories of direct and indirect taxes	Describe the categories of direct and indirect taxes		<p><b>Categories of direct taxation:</b></p> <ul style="list-style-type: none"> <li>- Personal Income tax</li> <li>- Corporate Income Tax</li> </ul> <p><b>Categories of indirect taxes</b></p> <ul style="list-style-type: none"> <li>- VAT</li> <li>- Excise tax</li> </ul>	In pairs, invite students to make a research on the registration, record keeping and tax declarations of a business , the direct taxation then make presentation of the findings
Explain the terminologies used in taxation and Characteristics of a good tax system	Describe the terminologies related to taxation and Characteristics of a good tax system		<p><b>Definition of terminologies used in taxation:</b></p> <ul style="list-style-type: none"> <li>- Tax burden, Tax incidence, Tax impact,</li> <li>- Tax base, Taxable capacity ,Tax evasion</li> <li>- Tax avoidance, Tax exemption, Tax shifting</li> <li>- Taxpayer, Budget year,</li> <li>- Tax Administration</li> </ul>	In small groups students discuss about the categories of direct and indirect taxes, terminologies used in taxation and characteristics of a tax then make presentation

Identify the canons/principles of taxation	Describe the canons/principles of taxation,		<p><b>The canons/principles of taxation</b></p> <p><b>The Characteristics of a good tax system</b></p>	Group discussion on the canons/principles of taxation then make presentation of the findings
Identify the importance of tax and Taxes classification	Describe the functions of tax, importance of tax, taxes classification		<p><b>The importance of tax</b></p> <p><b>Classification of taxes:</b></p> <ul style="list-style-type: none"> <li>- According to its nature</li> <li>- According to who bears the burden of the tax</li> <li>- According to the method of determination of amount of tax</li> <li>- According to purpose</li> <li>- According to scope or authority imposing the tax</li> <li>- According to graduated scale of rates</li> </ul>	<p>In pairs, invite students to make a research on the importance of tax and the classification of taxes then make presentation of the findings</p>
				<p><b>Skills lab:</b></p> <p>Students visit RRA office or on websites and find out the following information:</p> <ul style="list-style-type: none"> <li>- Categories of direct taxes.</li> <li>- Categories of indirect taxes.</li> <li>- Different definitions of taxes administered by RRA.</li> <li>- Filing the returns.</li> <li>- Payment facilities available.</li> <li>- Deadlines per type of tax.</li> </ul>



				<p>Then ask them to perform the following:</p> <ul style="list-style-type: none"> <li>- Discuss on the findings and prepare a field report in groups.</li> <li>- Submit the written report and make a presentation to the class.</li> </ul>
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**Assessment criteria:** Ability to explain the main current legislation relating to the Rwandan tax system

**Link to other subject:** *Financial Accounting*

**Materials:** Computer - Projector - Flip chart - Marker pen- Scanner - Printer – Papers- chalk board- chalk

<b>Subject:</b> TAXATION		<b>S4</b>	Option : ACCOUNTING	
<b>Topic Area:</b> Laws related to business activities		<b>Sub Topic:</b> Laws related to business activities		
<b>Unit 2:</b> Laws related to business activities			<b>No. of periods: 30</b>	
<b>Key Unit competence:</b> To be able to apply laws related to business activities				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
Explain the meaning of laws and business laws	Interpret different business laws used in business activities	Appreciate the business laws used to know rules and regulation related for business operations	<b>Laws and the business</b> Meaning of: – Laws – Business law.	Individually, students brainstorm on different business laws used in business activities then shares findings
Explain important terms used in law	Describe the important terms of business law applied to the business activities		<b>Important terms used in law:</b> – Claimant/Plaintiff – Defendant – Appellant – Law suit – Remedy – Counsel – Damages – Fine	Through group discussion students brainstorm on the important terms used in law then share their findings
Discuss the Importance of business laws in business operations	Describe the importance of laws in business and services		<b>Importance of business laws in business operation</b>	In their learning groups, students guided by teacher discuss on the importance of business law in business activities.

			<p><b>Laws related to business:</b></p> <ul style="list-style-type: none"> <li>- Land act,</li> <li>- Food and drugs law,</li> <li>- Consumer protection law,</li> <li>- National environmental law</li> </ul>	
Explain the laws related to business	Describe the laws related to business		<p><b>Legal institutions related to businesses in Rwanda:</b></p> <ul style="list-style-type: none"> <li>- Commercial courts</li> <li>- Rwanda Revenue Authority (RRA)</li> <li>- Rwanda Development Boards (RDB)</li> <li>- Rwanda Utilities Regulatory Authority (RURA).</li> <li>- Food and Drug Authority (FDA)</li> <li>- Rwanda Standards Boards (RSB)</li> </ul>	Through search in pair, student share the findings and present to hall class about the laws related to business law.
Identify different legal institutions related to business in Rwanda.	Describe different legal institutions related to business in Rwanda		<p><b>Benefits of registering a business</b></p>	Under guidance of teacher, students discuss on the legal institutions related to business in Rwanda.

<p>Explain registration procedures of business</p> <p>Explain the benefits of registering a business.</p>	<p>Apply registration processes Describe the benefits of registering a business.</p>			<p>In their learning groups, students guided by teacher, discuss on the registration of business according to its forms.</p>
<p>List the consequences of not registering a business.</p>	<p>Discuss the consequences of not registering a business.</p>		<p>Consequences of not registering a business</p>	<p>Under the guidance of teacher, students discuss on the benefits of registering and consequences of not registering.</p>
				<p><b>Skills Lab:</b></p> <p>Teams visit the Rwanda Development Board or on websites, and find out the following:</p> <ul style="list-style-type: none"> <li>- Requirements for starting a business</li> <li>- Where and how one can register a business</li> <li>- Institutions involved with starting and developing a business</li> <li>- Teams debate on which form of business is a better choice</li> </ul>

**Assessment criteria:** Ability to explain the business activities laws

**Link to other subject:** Entrepreneurship

**Materials:** Computer - Projector - Flip chart - Marker pen- Scanner - Printer – Papers-student book- chalkboard- internet

<b>Subject:</b> TAXATION		<b>S4</b>	Option : ACCOUNTING	
<b>Topic Area:</b> Direct taxes on income		<b>Sub Topic:</b> The current taxation principles of personal income tax and corporate income tax		
<b>Unit 3:</b> Taxation of employment income			<b>No. of periods:</b> 21	
<b>Key Unit competence:</b> To be able to compute employment income tax				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
Explain the meaning and components of employment income	Describe the meaning and components of employment income	Appreciate the role of employment income tax in the development of country	<b>Employment income</b> – Meaning of taxable employment income – Components of employments income	In small groups students discuss about meaning and components of taxable employment income then make presentation
Explain the person and payments exempted from employments income tax	Describe employment income which is not chargeable income tax on the employees		<b>Persons and payments exempted from employments income tax</b>	Brainstorming on the exempt employment income then make presentation of the findings
Explain the benefits in kind for employment income	Compute the calculation of employment income		<b>The benefits in kind</b>	In pairs, invite students to make a research on the benefits in kind then make presentation of the findings

<p>Demonstrate RSSB contributions and reliefs for employment income</p>	<p>Apply RSSB contributions and reliefs for employment income according to the Rwandan tax system</p>		<p><b>RSSB Contributions and reliefs for employment income :</b></p> <p><b>RSSB contributions</b></p> <ul style="list-style-type: none"> <li>- Pension and maternity leave scheme for employee and employer</li> <li>- Medical scheme for employee and employer</li> <li>- CBHI Community Based Health Insurance <b>Employee contributions</b></li> </ul>	<p>In pairs, invite students to make a research on the RSSB contributions then make presentation of the findings</p>
<p>Explain different categories of employees</p>	<p>Describe the different categories of employees</p>		<p><b>Permanent employee</b></p> <ul style="list-style-type: none"> <li>- Definition</li> <li>- Rates of income tax for permanent employees</li> <li>- Calculation for permanent employee</li> </ul> <p><b>Casual laborer</b></p> <ul style="list-style-type: none"> <li>- Definition</li> <li>- Rates of income tax for casual laborers</li> <li>- Calculation for casual employee</li> </ul>	<p>Practical exercises on calculation of employee with more than one employer after make their presentation</p> <p>Brainstorming on declaration and payment deadline on employment income tax then make presentation of the findings</p>

			<p><b>Employee with more than one employer</b></p> <ul style="list-style-type: none"> <li>- Definition</li> <li>- Rates of income tax for employee with more than one employer</li> <li>- Calculation</li> </ul>	
Demonstrate the calculation , declarations and payment deadline of employment income	Apply declarations and identify payment deadline on employment income tax		<p><b>Administration of employment taxes :</b></p> <ul style="list-style-type: none"> <li>- Payment deadlines</li> <li>- Declarations</li> <li>- statement to employee</li> </ul>	<p>Brainstorming on employment income tax and ask students to identify those income tax related to the income tax at home / in club then let students present their findings</p> <ul style="list-style-type: none"> <li>- Discuss on the findings and prepare a report in groups.</li> <li>- Submit the written report and make a presentation to the class</li> </ul>

				<p><b>Skills lab:</b> Invite a resource person from RRA office or on websites and find out the following information:</p> <ul style="list-style-type: none"> <li>- Employment income tax (PAYE): definition and computation</li> <li>- RSSB Employer and Employee contributions: definition and computation</li> <li>- Other mandatory deductions related to social security: medical insurance and maternity leave. Why?</li> <li>- Filing the declaration: both for PAYE and RSSB</li> <li>- Payment facilities available</li> <li>- Deadlines for PAYE and RSSB</li> </ul> <p>Then ask them to perform the following:</p>
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**Assessment criteria:** Ability to compute employment income tax

**Link to other subject:** Financial accounting, Management accounting

**Materials:** Computer - Projector - Flip chart - Marker pen- Scanner - Printer – Papers



<b>Subject:</b> TAXATION		<b>S4</b>	Option : ACCOUNTING	
<b>Topic Area:</b> Direct taxes on income		<b>Sub Topic:</b> The current taxation principles of personal income tax and corporate income tax		
<b>Unit 4:</b> Tax depreciation			<b>No. of periods:</b> 14	
<b>Key Unit competence:</b> Apply tax depreciation to produce tax liability				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
Identify the meaning of tax depreciation	Explain the meaning of tax depreciation	Appreciate the meaning of tax depreciation for the role of computing tax liability	Definition of tax depreciation	Through the case study, students explain the tax depreciation then make presentation of the findings
Define the nature of tax depreciation and its availability	Apply the nature of tax depreciation and its availability for computation of tax on investment income	Recognize the nature of tax depreciation and its availability	<b>Nature of tax depreciation and its availability</b>	In small groups students discuss about the nature of tax depreciation and its availability then
Make the difference between tax depreciation and accounting depreciation	Differentiate tax depreciation and accounting depreciation for adjusting tax profit	Appreciate the difference between tax depreciation and accounting depreciation	The difference between tax depreciation and accounting depreciation	Brainstorming on the difference between tax depreciation and accounting depreciation then make presentation of the findings

<p>Interpret the computation of tax depreciation</p> <p>Demonstrate computation on tax depreciation amounts accurately on any given asset or pool of assets.</p>	<p>Calculate the tax depreciation according to the Rwanda taxation laws</p>	<p>Recognize the computing of tax depreciation according to the Rwanda taxation laws</p>	<p><b>The tax depreciation applied to individual assets</b></p> <ul style="list-style-type: none"> <li>- Buildings, heavy industrial equipment and fixed machinery</li> <li>- Intangible assets</li> <li>- Information and communication systems</li> <li>- Calculation of tax depreciation on individual assets</li> </ul>	<p>In small groups with research, students use a formula of calculating depreciation students perform practical exercises then make presentation of Identify tax depreciation</p>
<p>Identify investment allowances</p>	<p>Explain investment allowances</p>		<p><b>The tax depreciation applied pools of assets</b></p> <ul style="list-style-type: none"> <li>- Computers and accessories</li> <li>- Other qualifying business assets</li> <li>- Computing tax depreciation</li> </ul> <p><b>Investment allowances</b></p> <ul style="list-style-type: none"> <li>- Conditions for the investment allowance to apply</li> <li>- The rate of investment allowance</li> <li>- Condition for asset sold within three years</li> <li>- The implications of private use</li> </ul>	<p>In small groups students discuss about the investment allowances then make presentation of the findings</p>

**Assessment criteria:** Ability to explain the taxation of investment income

**Link to other subject:** Financial accounting, Entrepreneurship, Management accounting

**Materials:** Computer - Projector - Flip chart - Marker pen- Scanner - Printer – Papers

<b>Subject:</b> TAXATION		<b>S4</b>	Option : ACCOUNTING	
<b>Topic Area:</b> Direct taxes on income		<b>Sub Topic:</b> The current taxation principles of personal income tax and corporate income tax		
<b>Unit 5:</b> The taxation of investment income			<b>No. of periods:</b> 26	
<b>Key Unit competence:</b> To be able to use and interpret the taxation of investment income				
Learning objectives			Content	Teaching / Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
Identify the legislative features or components of the investment income	Discuss the legislative features or components of the investment income	Appreciate the legislative features or components of the investment income for the development of country	<b>Legislative features or components of investment income</b> – Financial interest – Dividend income – Royalty income – Rental income – Service and management services	In small groups students discuss about legislative features or components of investment income then make presentation
List the exemptions on investment income according to the taxation laws	Describe the exemptions on investment income	Recognize the exemptions on investment income	<b>Exemption from investment income</b>	Brainstorming for the exemptions on investment income then make presentation of the findings
Compute investment income	Demonstrate about the computation of investment income.	Recognize the capital gain	<b>Computation of investment income</b>	In small group student guided by a teacher calculate tax to be paid by taxpayer on investment income.

Make the difference between housing Rental income and machinery/equipment rental income	Compute tax liability on rental income	Rental income from, machinery and equipment		Brainstorming on rental income for ,machinery and equipment then make presentation of the findings
Explain the capital gain	Discuss the capital gain		<b>Capital gains tax on immovable property</b>	Brainstorming on capital gains tax on shares and immovable property then make presentation of the findings
<b>Assessment criteria:</b> Ability to explain the Taxation of investment income				
<b>Link to other subject:</b> Financial accounting, Entrepreneurship, Management accounting				
<b>Materials:</b> Computer - Projector - Flip chart - Marker pen- Scanner - Printer – Papers				

<b>Subject:</b> TAXATION		<b>S4</b>		Option: ACCOUNTING	
<b>Topic Area:</b> Direct taxes on income		<b>Sub Topic:</b> The current taxation principles of personal income tax			
<b>Unit 6:</b> The taxation of individual business profits (PIT)				<b>No. of periods: 20</b>	
<b>Key Unit competence:</b> To be able to Apply and compute The taxation of individual business profits (PIT)					
<b>Learning objectives</b>			<b>Content</b>	Teaching / Learning Activities	
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>			
Explain the meaning of business and exempted business income	Discuss the meaning of business and exempted business income	Appreciate the meaning of business and exempted business income	<b>Definition of the concept</b> – Definition of business – Exempted activities	Referring to knowledge of entrepreneurship in O' Level, brainstorming, group discussions, and oral presentations then give the meaning of business and exempt business income	
Discuss the taxation of small business	Explain the taxation of small business	Recognize the taxation of small business and adjustments	<b>The taxation of small businesses</b> <b>The taxation of small businesses</b> – Micro enterprises – flat tax' regime – Small business – Lump sum tax 'regime – Adjustment of profit for tax profits – General rule for the deduction of expenses – Non-deductible expenses from taxable income	Using a research on RRA portal , in small groups have students discuss about the flat regime and turnover tax regime, compute tax and then make presentation of taxation of given business turnovers.	

Demonstrate the adjustments of profits for tax	Apply the adjustments of profits for tax			The teacher invites the school bursar in class with sample Computation of taxable business profits to share and point out their relevance in the school records.
Identify the difference between capital expenditure and revenue expenditure	Differentiate the capital expenditure and revenue expenditure	Recognize the differentiate between capital expenditure and revenue expenditure	<b>Capital and revenue expenditure</b> – Capital expenditure – Revenue expenditure	Brainstorming on Capital expenditure and Revenue expenditure then make presentation of the findings
Identify the transactions made for foreign currencies	Explain the transactions made for foreign currencies	Recognize the transactions made for foreign currencies	<b>Transactions in foreign currencies</b> – Exchange differences – Tax treatment of exchange differences	Have a resource person (Forex bureau ) to share with students about transactions made for foreign currencies students to then let students present their findings
Identify long term contact and stock	Explain long term contact and stock according to Rwandan tax system	Appreciate the long term contact and stock	<b>Long-term contracts and stock</b> – Definition of long-term contact – The taxation of long term contacts – Losses on long –term contact – Stock	Brainstorming on the long term contact and stock then make presentation of the findings

Explain bad debts	Explain steps involved in recognizing bad debts for tax liability purposes and transfer pricing	Appreciate conditions that made the person as a bad debts	<b>Bad debts</b>	Brainstorming on bad debts then make presentation of the findings
Identify the transfer pricing			<b>Transfer pricing</b> – Definition of related persons – Impact of transfer pricing rules	Brainstorming on the transfer pricing then make presentation of the findings
<b>Assessment criteria:</b> ability to explain and compute The taxation of individual business profits (PIT)				
<b>Link to other subject:</b> Financial accounting, Entrepreneurship, Management accounting ,Auditing				
<b>Materials:</b> Computer - Projector - Flip chart - Marker pen- Scanner - Printer – Papers				

<b>Subject:</b> TAXATION		<b>S4</b>	Option : ACCOUNTING
<b>Topic Area:</b> Payroll preparation		<b>Sub Topic:</b> Prepare the payroll in normal circumstance	
<b>Unit 7:</b> Establish payroll requirements and Payroll preparation			<b>No. of periods:</b> 27
<b>Key Unit competence:</b> To be able to Prepare of payroll according to organizational policy			
<b>Learning objectives</b>			<b>Content</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>	
Identify the scope of payroll services according to organization policies and procedures  Identify valid contact requirements and general working condition	Explain the scope of payroll services according to organization policies and procedures  Describe the valid contact requirements and general working condition	Appreciate the scope of payroll services according to organization policies and procedures relating to the Rwandan labor law	<b>Employment contract</b> <ul style="list-style-type: none"> <li>- Definition of employment contract</li> <li>- Types of employment contract</li> <li>- The details of employment contract</li> </ul> <b>Valid contract requirements and General working conditions</b> <ul style="list-style-type: none"> <li>- Valid contract requirements</li> <li>- General working conditions</li> </ul>
			<b>Teaching / Learning Activities</b>
			Brainstorming on the scope of payroll services according to organization policies and procedures then make presentation of the findings  In small groups students discuss about the valid contract requirements and General working conditions then make presentation



<p>Explain types of leave according to the current labour law</p> <p>Identify relevant documents required to produce payroll and importance of payroll</p>	<p>Describe types of leave according to the current labour law</p> <p>Explain the relevant documents required to produce payroll, payment methods and importance of payroll</p>	<p>Appreciate the types of leave relating to the Rwandan labour law</p> <p>Appreciate the payroll system according to organization policies and procedures relating to the Rwandan labour law</p>	<p><b>Leaves</b></p> <ul style="list-style-type: none"> <li>- <b>Meaning of leave</b></li> <li>- <b>Types of leave</b></li> <li>1° annual leave;</li> <li>2° incidental leave;</li> <li>3° maternity leave;</li> <li>4° sick leave;</li> <li>5° public holiday;</li> <li>6° authorized absence.</li> </ul> <p><b>Payroll process</b></p> <ul style="list-style-type: none"> <li>- Definition</li> <li>- Relevant documents required to produce payroll:</li> <li>- Clock cards</li> <li>- Piece tickets</li> <li>- Employee's personal cards</li> </ul> <p><b>Importance of preparing payroll on time</b></p>	<p>Brainstorming on the leave then make presentation of the findings</p> <p>Brainstorming on the relevant documents required to produce payroll , payment methods and importance of payroll then make presentation of the findings</p>
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<p>Identify the payroll system and the elements of payroll</p> <p>Explain the payroll requirement data to calculate, the payment methods of payroll according to legislative requirements</p>	<p>Describe the payroll system and the elements of payroll</p> <p>Prepare the payroll requirement data to calculate, the payment methods of payroll according to legislative requirements</p>		<p><b>Payroll system and elements of payroll</b></p> <p><b>Payroll system</b></p> <ul style="list-style-type: none"> <li>- Manual</li> <li>- Advantages and disadvantages of manual payroll system</li> <li>- Computerized</li> <li>- Advantages and disadvantages of computerized payroll system</li> </ul> <p><b>Elements of payroll:</b></p> <ul style="list-style-type: none"> <li>- Serial number</li> <li>- Name of employee</li> <li>- Account number</li> <li>- Basic salary</li> <li>- Allowances</li> <li>- Gross salary</li> <li>- Deductions</li> <li>- Net salary</li> </ul>	<p>In small groups students discuss about the payroll system and the elements of payroll after make presentation</p>
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			<p><b>Salary computation and the payment methods of payroll</b></p> <ul style="list-style-type: none"> <li>- Salary computation</li> <li>- Calculation of gross salary</li> <li>- Calculation of deductions</li> <li>- Calculation of net salary</li> </ul> <p><b>The payment methods of payroll:</b></p> <ul style="list-style-type: none"> <li>- Cash payment</li> <li>- Mobile money</li> <li>- Cheque</li> <li>- Electronic transfer</li> </ul>	<p><b>Skills Lab:</b> Have a resource person (Accountant of School) to share with students about:</p> <ul style="list-style-type: none"> <li>- Payroll process and ask students to prepare those payrolls and</li> <li>- The payment methods of payroll preparation at home / in club then let students present their findings</li> </ul>
<b>Assessment criteria:</b> Ability to Prepare of payroll according to organizational policy				
<b>Link to other subject:</b> Financial accounting, Entrepreneurship, Management accounting ,Auditing				
<b>Materials:</b> Computer - Projector - Flip chart - Marker pen- Scanner - Printer – Papers				

<b>Subject:</b> TAXATION		<b>S4</b>	Option : ACCOUNTING	
<b>Topic Area:</b> Payroll preparation		<b>Sub Topic:</b> Retirement, occupation hazard benefit and dismissal compensation		
<b>Unit 8:</b> Retirement, occupation hazard benefit and dismissal compensation			<b>No. of periods:</b> 23	
<b>Key Unit competence:</b> Ability to compute retirement, occupation hazard benefits and dismissal compensation				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<p>Identify the introduction to Rwanda Social Security Board (RSSB)</p> <p>Identify benefits and conditions of pension scheme</p> <p>Demonstrate the computation and Survivors' benefit of retirement benefit</p>	<p>Explain the introduction to Rwanda Social Security Board (RSSB)</p> <p>Explain the benefits and conditions of pension scheme</p> <p>Make the calculation and Survivors' benefit of retirement</p>	<p>Appreciate the importance of Rwanda Social Security Board (RSSB), and dismissal compensation of person for the development of country</p>	<p><b>Introduction to Rwanda Social Security Board (RSSB)</b></p> <p><b>Pension scheme</b></p> <p>– Meaning of pension scheme</p> <p><b>Benefits offered in pension scheme:</b></p> <p>– Eligible conditions &amp; requirements</p> <p><b>Retirement benefit calculations and survivor benefit</b></p> <p>– Calculation of retirement benefit</p> <p>– Survivors' benefit</p>	<p>In small groups students discuss about the Introduction to Rwanda Social Security Board (RSSB) after make presentation</p> <p>Brainstorming benefits offered in pension scheme their eligibility and condition then make presentation of the findings</p> <p>Have a resource person ( RSSB) to share with students about retirement and ask students to identify those benefit related to the Rwanda social security at home / in club then let students present their findings</p>

<p>Identify the meaning of occupation hazard benefit According to the rules and regulation of RSSB</p> <p>State the contribution and benefits of occupation hazard</p> <p>Demonstrate the computation of occupation hazard benefit</p> <p>Explain the meaning of dismissal compensation(terminal benefits)</p> <p>Demonstrate the dismissal compensation(terminal benefits)</p>	<p>Explain the meaning of occupation hazard benefit</p> <p>According to the rules and regulation of RSSB</p> <p>Identify the contribution and benefits of occupation hazard</p> <p>Interpret the computation of occupation hazard benefit</p> <p>Explain the meaning of dismissal compensation (terminal benefits)</p> <p>Compute the dismissal compensation(terminal benefits)</p>		<p>Meaning of occupation hazard benefit</p> <ul style="list-style-type: none"> <li>- Benefits of occupation hazard</li> <li>- Occupation hazard computations</li> <li>- Temporary incapacity benefits</li> <li>- Total permanent incapacity benefits</li> <li>- Partial permanent incapacity benefits</li> <li>• If the degree of the incapacity is at least 15%</li> <li>• If the degree of the incapacity is less than 15%</li> </ul> <p><b>Dismissal compensation (terminal benefits)</b></p> <ul style="list-style-type: none"> <li>- Terms used</li> <li>- Calculation of terminal benefits</li> </ul>	<p>Brainstorming on the meaning of occupation hazard benefit then make presentation of the findings</p> <p><b>Skills Lab:</b> Have a resource person from RSSB, or visit websites, and students find out:</p> <ul style="list-style-type: none"> <li>- About retirement,</li> <li>- Occupation hazard benefits,</li> <li>- Dismissal compensation (terminal benefits).</li> </ul> <p>Then ask students to identify those benefits related to Rwanda labor law at home / in club then let students present their findings to the general group.</p>
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**Assessment criteria:** Ability to compute retirement, occupation hazard benefits and dismissal compensation

**Link to other subject:** Financial accounting, Entrepreneurship, Management accounting ,Auditing

**Materials:** Computer - Projector - Flip chart - Marker pen- Scanner - Printer – Papers

### 3.3. Senior Five

#### 3.3.1. Key Competences at the end of Senior Five Accounting

After completion of senior 5, the student will be able to:

1. Compute corporate income tax
2. Apply withholding taxes
3. Compute taxes and fees collected by decentralized entities
4. Compute the customs and consumption taxes
5. Compute VAT payable and file return
6. Use electronic billing machine
7. Compute taxation of cross border activities
8. Prepare taxes declaration and related payments
9. Explain tax administration

<b>Subject:</b> TAXATION		<b>S5</b>	Option : ACCOUNTING	
<b>Topic Area:</b> Direct taxes on income		<b>Sub Topic:</b> The taxation principles of personal income tax and corporate income tax		
<b>Unit 1:</b> Taxation of corporate business profit (CIT)			<b>No. of periods: 20</b>	
<b>Key Unit competence:</b> Compute corporate income tax				
<b>Learning objectives</b>			<b>Content</b>	
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<p>Explain the relevant legislation and guidance in computing corporate income tax</p> <p>List chargeable and exempt entities according to the income tax law</p> <p>Identify taxable trading profits for companies</p>	<p>Organize the relevant legislation and guidance used in computing corporate income tax</p> <p>Use income tax law to classify chargeable and exempt entities</p> <p>Analyze the taxable trading profits for companies and draw conclusion</p>	<p>Appreciate the use of relevant legislation and guidance in computing corporate income tax</p> <p>Show concern about chargeable and exempt corporate income tax for different entities.</p> <p>Appraise the computation of taxable trading profits for companies in taking conclusion.</p>	<p><b>Relevant legislation and guidance</b></p> <p><b>Chargeable and exempt entities:</b></p> <ul style="list-style-type: none"> <li>- The chargeable entities</li> <li>- The exempt entities</li> </ul> <p><b>Income tax:</b></p> <ul style="list-style-type: none"> <li>- The income tax regimes,</li> <li>- Taxable income,</li> <li>- Taxable trading profits</li> </ul> <p><b>Other income for companies:</b></p> <ul style="list-style-type: none"> <li>- Investment income</li> <li>- Rental income.</li> </ul> <p><b>Total taxable income for companies</b></p>	<p>Individually, students brainstorm the different relevant legislation and guidance in computing corporate income tax then share findings</p> <p>In groups, students are given a sample of chargeable and exempt entities and asked to discuss the chargeable and exempt entities then make presentation to entire class.</p> <p>Through group discussions, students brainstorm on the income tax regimes, taxable income, taxable trading profits, investment income and rental income then present their findings</p>

<p>List other income of companies from different activities</p> <p>Show method used in calculation of taxable income for companies</p> <p>Define restructuring and liquidation</p> <p>Explain events that a corporate restructuring occurs and causes of a business loss</p>	<p>Relate other income of companies from different activities with legislation.</p> <p>Calculate taxable income for companies by using appropriate method then take conclusion</p> <p>Analyze implications of restructuring, liquidation and impact on losses to take appropriate conclusion</p>	<p>Appreciate the implications of restructuring, liquidation for appropriate</p> <p>Conclusion from impact on losses.</p>	<p><b>Restructuring and tax on liquidation:</b></p> <ul style="list-style-type: none"> <li>- Definition,</li> <li>- Implications of restructuring and liquidation</li> <li>- Impact on losses</li> </ul> <p><b>Business loss reliefs:</b></p> <ul style="list-style-type: none"> <li>- Arise of a business loss,</li> <li>- Exceptions to the normal loss carried forward rule</li> </ul>	<p><b>Skills Lab:</b></p> <p>In group discussions, invite students to make research in library or on internet about the calculation of taxable income for companies and compute corporate income tax related to the income tax at home / in club then present their findings</p>
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**Assessment criteria:** Ability to compute corporate income tax

**Link to other subject:** Financial accounting, Entrepreneurship, Management accounting

**Materials:** Computer, Projector, Flip chart, Marker pen, Scanner, Printer, Papers



<b>Subject:</b> TAXATION		<b>S5</b>	Option : ACCOUNTING	
<b>Topic Area:</b> Direct taxes on income		<b>Sub Topic:</b> Taxation principles on withholding tax		
<b>Unit 2:</b> Withholding taxes			<b>No. of periods:</b> 14	
<b>Key Unit competence:</b> Use different percentages to compute related withholding taxes				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
Explain the different features of withholding tax  Identify different withholding taxes on imports and public tenders	Analyze different features of withholding tax  Apply appropriate withholding taxes on imports and public tenders	Appreciate the features of withholding tax  Recognize the withholding tax on imports, public tenders, gaming activities.	<b>The features of withholding tax</b>  <b>Imports and public tenders:</b> Imports, Public tenders	Individually, students brainstorm on the features of withholding tax then shares findings
List different persons exempted from withholding taxes  Describe other payments subject to withholding tax	Justify the reasons for persons exempted from withholding taxes  Relate other payments subject to withholding tax of distinguishing an obligation	Show the concerned persons exempted from withholding taxes  Appreciate the withholding tax on	<b>Conditions required for withholding tax</b>  <b>Types of payments subject to withholding tax</b>	<b>Skills Lab:</b> In group discussion, invite a resource person from RRA to share with students on the calculation of withholding tax for imports and public tenders and ask students to apply using an illustration to compute withholding taxes then share findings

Demonstrate withholding tax on gaming activities  Discuss the Double Taxation Agreement (DTA)	Compute withholding tax on gaming activities  Justify reasons underlying DTA	Appreciate the benefits of DTAs	<b>Withholding tax on gaming activities</b> – Residence concept – Source concept – Definition of DT – Elimination of DA  • Foreign tax credit • Deduction • Exemption	In group discussion, practical exercises on calculation of withholding tax on gaming activities then students share their findings.  Invite a resource person from RRA to share with students on the double taxation elimination
<b>Assessment criteria:</b> Ability to compute withholding taxes				
<b>Link to other subject:</b> Financial accounting, Entrepreneurship, Management accounting				
<b>Materials:</b> Computer, Projector, Flip chart, Marker pen, Internet, Scanner, Printer, Papers.				

<b>Subject:</b> TAXATION		<b>S5</b>	Option : ACCOUNTING	
<b>Topic Area:</b> Decentralized taxes		<b>Sub Topic:</b> Taxes and fees of decentralized entities		
<b>Unit 3:</b> Taxes and fees of decentralized entities			<b>No. of periods:</b> 40	
<b>Key Unit competence:</b> To compute taxes and fees collected by decentralized entities				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<p>Explain decentralized taxes, fees, and related keys terms</p> <p>List different sources of revenue and property of decentralized entities</p>	<p>Relate taxes rates with key terms compared to decentralized taxes and fees</p> <p>Describe sources of revenue and property of decentralized entities</p> <p>Calculate immovable property tax, Trading license tax; and Rental income tax</p>	<p>Appreciate the use of taxes rate in calculation of decentralized taxes, fees and their payments for the development of local administration</p>	<p><b>Definition of key terms used in decentralized taxes and fees</b></p> <p><b>Sources of revenue and property of decentralized entities:</b></p> <ul style="list-style-type: none"> <li>– Local taxes,</li> <li>– Immovable property tax,</li> <li>– Trading license tax;</li> <li>– Rental income tax,</li> <li>– Tax assessment and payment for fixed asset taxes</li> </ul>	<p>Through group discussions, students brainstorm on the different types of decentralized taxes and fees and its computation then students share their findings.</p> <p><b>Skills Lab:</b> In group discussion, invite a resource person from RRA sector or RRA district level to share his/ her experience with students on the information related to the local government fees, taxes and rates administration then let students make presentation on the given seminar.</p>

<p>Explain different local government fees</p> <p>Define tax assessment procedures for fixed asset taxes</p>	<p>Compute the local government fees</p> <p>Prepare tax assessment and payment for fixed asset taxes then enforce</p>		<p><b>Local government fees:</b></p> <ul style="list-style-type: none"> <li>- Definition of local government fees</li> <li>- Third parties collect local government fees</li> <li>- Deadlines to declare and pay different types of local government fees</li> <li>- Fixed asset taxes computation</li> </ul> <p><b>Enforcement procedures</b></p>	<p>In group discussion, learners practice exercises on calculation</p>
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**Assessment criteria:** Ability to compute taxes and fees of decentralized entities

**Link to other subject:** Financial accounting, Management accounting

**Materials:** Computer, Projector, Flip chart, Marker pen, Internet, Scanner, Printer, Papers

<b>Subject:</b> TAXATION		<b>S5</b>	Option : ACCOUNTING	
<b>Topic Area:</b> Indirect taxes and taxation of cross border activities		<b>Sub Topic:</b> Customs and consumption tax		
<b>Unit 4:</b> Customs and consumption tax			<b>No. of periods: 20</b>	
<b>Key Unit competence:</b> Compute the Customs and consumption taxes				
<b>Learning objectives</b>			<b>Content</b>	
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<p>Discuss general overview of East Africa Community Customs Management Act (EACCMA)</p> <p>Define the customs</p> <p>Identify the documents required when importing or exporting</p>	<p>Apply valuation rules</p> <p>Use a formula to determine the customs duties</p> <p>Explain required documents for imports and exports operations</p>	<p>Appreciate the importance of regional integration.</p> <p>Appreciate the customs and</p> <p>Required documents when importing or exporting</p>	<p><b>EAC origin and objectives</b></p> <p><b>Customs valuation methods</b></p> <p><b>Description of customs</b></p> <ul style="list-style-type: none"> <li>- Definition of customs</li> <li>- The person who can import or export</li> <li>- Customs duties</li> <li>- Valuation of imported and exported goods</li> </ul> <p><b>The documents required when importing or exporting</b></p> <p><b>The taxes that are specifically paid on imports</b></p> <ul style="list-style-type: none"> <li>- Import Duty</li> <li>- Withholding Tax of 5% (WHT 5%)</li> <li>- Infrastructure Development Levy (IDL)</li> <li>- Strategic</li> <li>- Reserves Levy (SRL)</li> <li>- African Union Levy (AUL)</li> </ul>	<p>Group discussions on EAC features</p> <p>Brainstorming on the customs documents required when importing or exporting then make presentation of the findings</p> <p>Group discussions on import and export documentation then make present of the findings</p>

<p>Identify different duties paid on imports</p> <p>Explain the excise duty (consumption tax)</p>	<p>Apply imports procedures</p> <p>Apply excise duty legislation on imports</p>	<p>Appreciate the importance of excise duty in revenue collection</p>	<p><b>The excise duty (consumption tax)</b></p> <ul style="list-style-type: none"> <li>- Definition of excise duty</li> <li>- The person required to register for excise duty</li> <li>- The obligations of excise registered taxpayers</li> <li>- The taxable products and rates of excise duty</li> <li>- The exemptions for excise duty</li> <li>- Excise computation</li> <li>- The deadline to declare and pay excise duty</li> <li>- Tax point, tax base and tax period</li> <li>- Excise duty penalties and fines</li> </ul>	<p>In groups, students are given an illustration of imported goods then asked to demonstrate required documents by the taxpayer then each group share its findings.</p> <p><b>Skills Lab:</b> School visit for RRA sector, RRA district, RRA person share with students about the information related on the local government fees and rates then let students present their findings</p>
<p><b>Assessment criteria:</b> Ability to compute the customs duties and excise</p>				
<p><b>Link to other subject:</b> Financial accounting, Management accounting</p>				
<p><b>Materials:</b> Computer, Projector, Flip chart, Marker pen, Internet, Scanner, Printer, Papers</p>				

<b>Subject:</b> TAXATION		<b>S5</b>	Option : ACCOUNTING	
<b>Topic Area:</b> Indirect taxes and taxation of cross border activities		<b>Sub Topic:</b> Principles of VAT and VAT returns		
<b>Unit 5:</b> Value added tax (VAT)			<b>No. of periods:</b> 35	
<b>Key Unit competence:</b> Compute VAT and file returns in a timely manner				
<b>Learning objectives</b>			<b>Content</b>	<b>Teaching / Learning Activities</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		
<b>Identify definition and characteristic of VAT</b>  <b>Identify the Nature of supplies</b>  <b>Maintain VAT records keeping</b>	Apply VAT mechanism  Explain supplies of goods and services  Safeguard accurate supporting documentation	Appreciate the importance of VAT in revenue collection  Appreciate VAT importance  Understanding of proof base accountability	<b>Description of the value added tax</b> – Definition of the value added tax – Key terminology for VAT: VAT Inclusive, VAT exclusive , – Tax point, tax base and tax period for purpose of VAT – Input and output tax – Taxable supplies – Self supplies – Compensation – Exempt supplies – Stock – Purchases – Sales	Individually, students brainstorm on the responsibilities and obligations of the taxpayer and on VAT zero-rated, exempted goods and services then share findings  Group discussions on VAT records keeping then share findings

<p><b>Apportion input in Partial exemption regime</b></p> <p><b>Implement VAT registration and de-registration</b></p> <p><b>Administer VAT penalties and fines</b></p>	<p>Apply different method of computation</p> <p>Justify any type of VAT registration and decide on de-registration</p> <p>Use VAT law to apply penalties and fines</p>	<p>Appreciate the accuracy in reporting</p> <p>Commit to VAT maximization</p> <p>Evaluate different ways to evade VAT</p>	<ul style="list-style-type: none"> <li>- General principle</li> <li>- General apportionment method</li> <li>- Direct attribution method</li> <li>- Special method</li> </ul> <p><b>VAT registration compliance</b></p> <ul style="list-style-type: none"> <li>- Purpose of registration</li> <li>- Legal basis</li> <li>- Supplies of good and services</li> <li>- Zero and standard suppliers</li> <li>- VAT computation</li> <li>- VAT evasion</li> <li>- VAT avoidance</li> </ul> <p><b>VAT offences</b></p>	<p>Through group discussions, students brainstorm on the determination of accurate deductible tax</p> <p>Group discussions on different types of VAT registration and use of case study to compute VAT payable</p> <p>Group discussion on VAT offences and related penalties/fine</p>
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**Assessment criteria:** Ability to compute VAT returns accurately and in a timely manner

**Link to other subject:** Financial accounting, Management accounting

**Materials:** Computer, Projector, Flip chart, Marker pen, Internet, Scanner, Printer, Papers



<b>Subject:</b> TAXATION		<b>S5</b>	Option : ACCOUNTING	
<b>Topic Area:</b> Indirect taxes and taxation of cross border activities		<b>Sub Topic:</b> Principles of VAT and VAT returns		
<b>Unit 6:</b> Electronic billing machine (EBM)			<b>No. of periods:</b> 14	
<b>Key Unit competence:</b> Use electronic billing machine				
Learning objectives			Content	Teaching / Learning Activities
Knowledge and understanding	Skills	Attitudes and values		
<p>Explain meaning of the electronic invoicing system (electronic billing machine)</p> <p>Explain the way used to programmer EBM V 1 and produce EBM invoices</p>	<p>Describe the electronic invoicing system (electronic billing machine)</p> <p>Describe the way used to programmer EBM V 1 and produce EBM invoices</p>	<p>Appreciate the use of electronic invoicing system (electronic billing machine) in the effective of tax payment</p>	<p><b>The electronic invoicing system (electronic billing machine)</b></p> <ul style="list-style-type: none"> <li>- Meaning of the electronic invoicing system (electronic billing machine)</li> <li>- Requirement to obtain EBM Version 2.0</li> <li>- The benefits of EIS/EBMs: RRA, Taxpayer</li> <li>- The way taxpayers use to obtain Version EBM 2.0</li> <li>- Where can you buy EBM 1</li> <li>- The way used to buy airtime loaded into EBM V 1 SIM cards</li> <li>- The components of EBM</li> <li>- Receipt data requirements</li> </ul>	<p>Individually, students brainstorm on the electronic invoicing system (electronic billing machine)s then share findings</p> <p><b>Skills Lab:</b> Have a resource person (sole trader) or the school accountant to share with students the way used to programmer EBM V 1 and produce EBM invoices also ask students to describe them then share their findings.</p>

			<p><b>The way used to set EBM V 1</b></p> <p><b>EBM invoices</b></p> <ul style="list-style-type: none"> <li>- The way used to produce EBM invoices</li> <li>- The action done when the taxpayer enters an EBM invoice incorrectly</li> <li>- The action taxpayers do if the EBM is not working</li> </ul>	
Identify EIS/EBMs penalties and fines	Identify EIS/EBMs penalties and fines		<b>EIS/EBMs penalties and fines</b>	Through group discussion, students brainstorm on compliances and enforcement techniques for use of EBM
<b>Assessment criteria:</b> Ability to use electronic billing machine				
<b>Link to other subject:</b> Financial accounting, Management accounting, auditing				
<b>Materials:</b> Computer, Projector, Flip chart, Marker pen, Internet, Scanner, Printer, Papers				

<b>Subject:</b> TAXATION		<b>S5</b>	Option : ACCOUNTING
<b>Topic Area:</b> Indirect taxes and taxation of cross border activities		<b>Sub Topic:</b> Taxation of cross border activities	
<b>Unit 7:</b> Taxation of cross border activities			<b>No. of periods:</b> 20
<b>Key Unit competence:</b> Compute taxation of cross border activities			
<b>Learning objectives</b>			<b>Content</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>	
Describe the meaning of taxation of cross border activities	Classify different taxation of cross border activities	Appreciate the benefits of carrying the trade out of the country or/and within the country	<b>Taxation of cross border activities</b> <ul style="list-style-type: none"> <li>– Meaning of the taxation of cross border activities</li> <li>– Foreign tax credit</li> </ul>
Explain East African Customs Union  Demonstrate the tax of cross border activities	Compute the tax of cross border activities		<b>East African Customs Union</b> <ul style="list-style-type: none"> <li>– Meaning of East African Customs Union</li> <li>– Features of a Customs Union</li> <li>– Objectives of the Customs Union</li> <li>– Scope of Co-operation in the Customs Union</li> </ul> <b>Compute the tax of cross border activities</b>
<b>Teaching / Learning Activities</b>  Through group discussions, students brainstorm on the meaning of taxation of cross border activities then share findings  Individually, students brainstorm on the East African Customs Union and present findings  <b>Skills Lab:</b> In group discussion, invite a resource person from RRA to share with students on the calculation of taxation of cross border activities then ask students to apply using an illustration to compute tax of cross border activities.			
<b>Assessment criteria:</b> Ability to compute taxation of cross border activities			
<b>Link to other subject:</b> Financial accounting, Management accounting			
<b>Materials:</b> Computer, Projector, Flip chart, Marker pen, Internet, Scanner, Printer, Papers			

<b>Subject:</b> TAXATION		<b>S5</b>	Option : ACCOUNTING	
<b>Topic Area:</b> Taxes declaration, payments and administration		<b>Sub Topic:</b> Declaration, payments of taxes and administration		
<b>Unit 8:</b> Taxes declaration and payments			<b>No. of periods: 30</b>	
<b>Key Unit competence:</b> Prepare tax declaration and payment				
<b>Learning objectives</b>			<b>Content</b>	
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>		<b>Teaching / Learning Activities</b>
<p>Explain requirements of tax declaration</p> <p>Identify methods used for tax and RSB contributions declarations</p> <p>Interpret the process of tax declaration for direct tax and RSB contributions</p>	<p>Describe requirements of the tax declaration</p> <p>Describe the methods of tax and RSB contributions declaration</p> <p>Apply the process of tax declaration for direct tax and RSB contributions</p>	<p>Show the curiosity of, tax declaration accuracy</p> <p>RSB contributions and filing system are being done.</p>	<p><b>Tax declaration</b></p> <ul style="list-style-type: none"> <li>– Definition of tax declaration</li> <li>– Requirements for tax declaration</li> <li>– Mandatory information on declaration <ul style="list-style-type: none"> <li>• TIN number</li> <li>• Business name</li> <li>• Type of tax</li> <li>• Tax period</li> </ul> </li> </ul> <p><b>Methods of tax and RSB contributions declaration</b></p> <p>M- declaration</p> <p>E- declaration</p>	
			<p><b>Process of tax and RSB contributions</b></p> <ul style="list-style-type: none"> <li>– Process of tax declaration for PAYE</li> <li>– Process of tax declaration for business profits</li> <li>– Process of tax declaration for investment income</li> <li>– Process of declaration for RSB contributions</li> </ul>	

Produce print out a tax declaration  Identify the method of tax payment	Interpret print out a declaration  Describe the method of tax payment		<b>Process of print out a declaration form</b> <b>The method of tax payment:</b> – E-payment – Bank transfer – Irembo – Mobile money – Etc..	<b>Skills Lab:</b> In group discussion, invite a resource person from RSSB to share with students on the tax declaration and filing system then ask students to share the findings  Group discussions and presentation by students
Identify importance of filing system	Describe importance of filing system		<b>Filing system</b> – Definition of filing – Purposes of filing – Methods of filing – Advantages and disadvantages of methods of filing – Essentials (or) characteristics of good filing system	
<b>Assessment criteria:</b> Ability to prepare tax declaration and payments of direct and indirect taxes				
<b>Link to other subject:</b> Financial accounting, Auditing				
<b>Materials:</b> Computer, Projector, Flip chart, Marker pen, Internet, Scanner, Printer, Papers				

<b>Subject:</b> TAXATION		<b>S5</b>	Option : ACCOUNTING
<b>Topic Area:</b> Taxes declaration, payments and administration		<b>Sub Topic:</b> Declaration, payments of fees, direct taxes, indirect taxes and administrations	
<b>Unit 9:</b> Tax administration			<b>No. of periods: 14</b>
<b>Key Unit competence:</b> Identify tax administration according to rules and regulations			
<b>Learning objectives</b>			<b>Content</b>
<b>Knowledge and understanding</b>	<b>Skills</b>	<b>Attitudes and values</b>	<b>Teaching / Learning Activities</b>
<p>Explain the meaning of tax administration</p> <p>Conduct Recruitment, registration and de-registration</p> <p>Monitor Self-assessment and Payment</p>	<p>Identify the meaning of tax administration</p> <p>Follow the processes and procedures of registration and de-registration for an active registry</p> <p>Check the accuracy of all tax returns</p>	<p>Appreciate the effectiveness of tax administration</p> <p>Appreciate benefits of active registry</p> <p>Appreciate benefits of self-assessment tax system</p>	<p><b>Tax administration</b></p> <ul style="list-style-type: none"> <li>- Official mandate</li> <li>- Vision</li> <li>- Mission</li> <li>- Core values</li> <li>- Strategic objectives</li> </ul> <p><b>Definitions: recruitment, registration and de-registration</b></p> <ul style="list-style-type: none"> <li>- Registration procedures</li> <li>- De-registration procedures</li> <li>- Exit tax net audit</li> </ul> <p><b>Features of each type of tax return</b></p> <p><b>Modes of payment</b></p>

<p>Prepare Audit plan Enforce all taxes due</p>	<p>Track all audit cases in time Identify all pending arrears per age</p>	<p>Commit to revenue maximization Minimize arrears for good performance</p>	<p><b>Importance of audit function</b> <b>Types of audits</b> <b>Features of an effective audit plan</b> <b>Definition of tax arrears</b> <b>Debt classification</b> <b>Enforcement plan</b></p>	<p>Students to discuss different types of audits and presentation Students group discussions on enforcement procedures and presentation.</p>
<p><b>Assessment criteria:</b> Ability to compute taxation of cross border activities</p>				
<p><b>Link to other subject:</b> Financial accounting, Management accounting</p>				
<p><b>Materials:</b> Computer, Projector, Flip chart, Marker pen, Internet, Scanner, Printer, Papers</p>				

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## ANNEXES

### ANNEX 1. SUBJECTS AND WEEKLY TIME ALLOCATION FOR ACCOUNTING

Subject	Number of periods		
	<b>(Period= 40 minutes)</b>		
<b>I. Core subjects/compulsory: Examinable in National exams</b>	S4	S5	S6
1. Financial Accounting	7	7	7
2. Management Accounting	7	7	7
3. Taxation	7	7	
4. Auditing			7
5. General Studies and Communication Skills	3	3	3
6. Subsidiary Mathematics	3	3	3
7. Entrepreneurship	3	3	3
8. English	3	3	3
<b>Sub-Total 1</b>	<b>33</b>	<b>33</b>	<b>33</b>
<b>II. Core Subject examinable at School level</b>			
9. ICT in Accounting	3	3	3
10. Ikinyarwanda	3	3	3
11. Physical Education and Sports	2	2	2
12. French	3	3	3
<b>Sub-total 2</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>III. Co-curricular activities (compulsory)</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Total number of contact periods per week</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Total number of contact hours/week</b>	<b>33.3</b>	<b>33.3</b>	<b>33.3</b>
<b>Total number of contact hours per year (39 weeks)</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>

## ANNEX 2.: TAXATION SUBJECT OVERVIEW

### Key unit competence /in terms of learning outcomes

Topics area	Sub topic Area	Key unit competence/in terms of learning outcomes	
		S4	S5
Tax system in Rwanda	Legislation and procedures of tax system in Rwanda	Describe various Rwandan tax system legislation	
Laws related to business activities	Laws related to business activities	Apply laws related to business activities	
Direct taxes on income	The current taxation principles of personal income tax and corporate income tax	Compute employment income tax	
		Apply tax depreciation to produce tax liability	
		Compute the taxation of investment income	
		Compute the taxation of individual business profits	Compute corporate income tax
	Taxation principles on withholding tax		Apply withholding taxes
Payroll preparation	Prepare the payroll in normal circumstance	Prepare of payroll according to organizational policy	
	Retirement, occupation hazard benefit and dismissal compensation	Compute retirement, occupation hazard benefits and dismissal compensation	

Decentralized Taxes	Taxes and fees of decentralized entities		Compute taxes and fees collected by decentralized entities
Indirect taxes and Taxation of cross border activities	Customs and consumption tax		Compute the customs and consumption taxes
	Principles of VAT and VAT returns		Compute VAT payable and file return
			Use electronic billing machine
Taxes Declaration ,payments and administration	Declaration ,payments of taxes and administration		Prepare taxes declaration and payment
			Identify tax administration according to rules and regulations