



**KENYA SCHOOL OF REVENUE ADMINISTRATION**

**HIGHER NATIONAL DIPLOMA IN CUSTOMS ADMINISTRATION**



## ABOUT US

### Premier Tax and Customs School

The Kenya School of Revenue Administration (KESRA) is Kenya Revenue Authority's premier training school specializing in Tax, Customs Administration and Fiscal Policy. For the past two decades, the school has produced over 1,000 competent and high-cadre Tax and Customs Practitioners for Kenya Revenue Authority and the industry at large.

### Vision

To become a world-class training institution in public finance management for human capital development.

### Mission

To provide globally competitive training, research and consultancy in public finance management by leveraging on a skilled and experienced faculty and technology.

### Accredited World Customs Organization (WCO) Regional Training Centre

KESRA is also one of the only four accredited World Customs Organization (WCO) Regional Training Centres (RTCs) in Eastern and Southern Africa; others include Mauritius, South Africa and Zimbabwe. Trusted to build capacity for Customs Officials in the region.



## WHY THE HIGHER NATIONAL DIPLOMA?

### SPECIALIZATION

Deepen technical understanding in your area of specialization.

### FLEXIBILITY

Learn through our flexible learning options.

### CREDIT TRANSFER

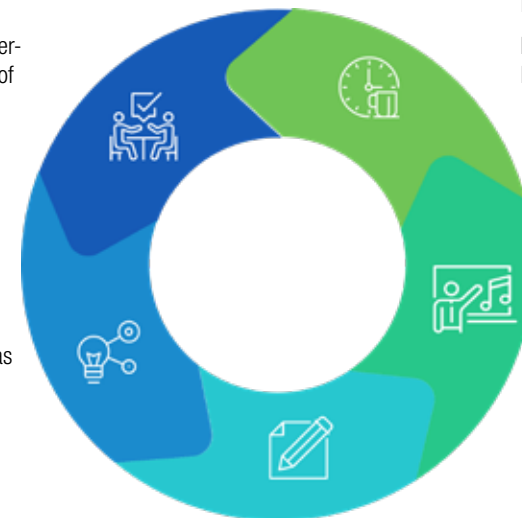
Credit transfer available as per credit transfer policy.

### EXPERIENCED FACULTY

Gain knowledge from our industry experts.

### BUILD EXPERTISE

Build expertise in key specialized areas for better performance





## Introduction

1. This is a flexible modular program with each module taking a maximum of 2 weeks for day classes and 1 month for evening and weekend classes.
2. The modular programme provides flexibility in terms of time and resources.
3. At the end of each module the learner shall take an examination and upon passing the examination be awarded with a provisional resultslip.
4. Once the learner completes all the modules he/she will be awarded with a Higher Diploma in Tax or Customs Administration.
5. Student can take a maximum of five (5) units full time and a minimum of two (2) per semester.
6. Students may apply for exemptions upto 49% of the units or as per the school policy.

## Higher National Diploma in Customs Administration

The Higher National Diploma in Customs qualification is designed for those who wish to build expertise in specialised areas and refresh their customs knowledge.

Upon completion of the programme, participants will:

1. Determine Customs value using the various methods.
2. Determine Tariff codes and utilize them in determination of tax rates.
3. Determine Origin of goods.
4. Interpret the various Customs laws and focus on voluntary compliance.
5. Perform the various clearance procedures and maintain the necessary documentation.
6. Perform the Post Clearance Audit and other Post Clearance related activities.
7. Apply enforcement techniques and utilize enforcement tool.
8. Demonstrate their aptitude in applying Risk management in Customs clearance.

## WHAT DOES IT ENTAIL?

Pursue the following modular programs:

Organization &  
Management of Customs  
Administration

Customs Tariff  
Classification I

Customs Tariff  
Classification II

Customs  
Valuation I

Customs  
Valuation II

Customs  
Clearance

Customs in  
International  
context

Risk Management  
for International  
Trade

Customs  
Compliance  
Management

**MODULE****MC01: Organization and Management of Customs Administration****Programme Objectives**

- To interpret the process of integration
- To utilize the reforms in the Customs environment
- To manage Customs risk

Focus areas for Organization and Management of Customs Administration include:

1. Evolution of Customs
2. Modern Day Customs
3. EAC Customs
4. International Conventions and Agreements
5. Customs Modernization
6. Managing risk in a customs context
7. Strategic and operational management issues

**MC02: Customs Tariff Classification I****Programme Objectives**

- Determine headings of commodities
- Determine sub-headings of commodities

Focus areas for Customs Tariff Classification I include:

1. The development of Customs Classification of goods
2. The structure of the Harmonized System.
3. The role of section, chapter Notes in classification
4. Principles of Classification.
5. Overview of the Interpretative Rule 1-6
6. In-depth study of GIR1 and GIR6.
7. Practical classification based on GIR1 and GIR6.

**MC03: Customs Tariff Classification II****Programme Objectives**

- Determine tariff codes
- Utilize the tariff codes in determining tax rates
- Settle tariff disputes

Focus areas for Customs Tariff Classification I include:

1. Interpretative Rules 3-4 in details
2. Application of the GIRs in the following industries:
  - a) Agricultural and food industry
  - b) Mineral and chemical industry
  - c) Leather and Paper industry
  - d) Textile and Wearing apparel industry
  - e) Stone and metal industry
  - f) Mechanical and Vehicle Industry
  - g) Precision instrument and other Manufactured articles



## MC04 : Customs Valuation I

### Programme Objectives

- Determine Customs value using the transaction value method

Focus areas for Customs Valuation I include:

1. Structure of the WTO Agreement on Customs Valuation
2. The Protocol and the Preamble to the WTO Agreement on Customs Valuation
3. Interpretative Notes to WTO Agreement
4. Instruments of the Committee and the Technical Committee on Customs Valuation
5. The Transaction Value Method
6. The Concept of the Price actually paid or payable
7. The Concept of Sale and Sale for Exports
8. The limitations, restrictions and conditions of transaction value method

## MC05: Customs Valuation II

Focus areas for Customs Valuation II include:

1. Instruments of the Committee and the Technical Committee on Customs Valuation
2. The Transaction Value of Identical and similar goods method.
3. Deductive value method
4. Computed value method
5. Fall back method
6. Dispute settles and Consultations I Customs Administration.
7. Customs Valuation and Transfer Pricing
8. e Concept of the Price actually paid or payable



## MC06: Customs Clearance

### Programme Objectives

- To interpret Customs laws
- To perform clearance procedures
- To maintain requisite documentation

Focus areas for Customs Clearance include:

1. Overview of Customs Law and Procedures
2. Role of Customs.
3. Clearance of Conveyances and Passengers
4. Declaration and tax assessment
5. Clearance of cargo
6. Compliance and sanctions for non-compliance
7. Offences and powers of officers
8. Bonded warehouses and customs warehouses
9. Export promotion Schemes
10. Prohibitions and restrictions and OPAs
11. Settlement of cases by the commissioner

## MC07: Customs in the International context

### Programme Objectives

- Interpret International Customs law
- Determine Origin of goods
- Perform various task under International trade

Focus areas for Customs in the International Context include:

1. Overview of Development of Customs Administration
2. Global Instructions that support Customs Administration
3. Linkages between Regional integrations and Customs Administration
4. The concept of Rules of Origin

## MC08: Risk Management for International Trade

### Programme Objectives

- Employ the various enforcement tools
- Employ the various enforcement techniques

Focus areas for Risk Management for International Trade include:

1. The Concept of Risk
2. Risk Management
3. Seizure
4. Enforcement tools and techniques

## MC09: Post Clearance Audit (PCA)

### Programme Objectives

- Perform a PCA

Focus areas for Customs Compliance Management include:

1. Audit Process
2. Audit Approaches
3. Audit tests
4. Preparation of audit programme
5. Testing of samples
6. Types of enforcement action



## GENERAL COURSES

### Research Methods

#### Programme Objectives

- To be grounded in research design and related issues including an understanding of the basic principles of social research design and process, the formulation of research questions or hypothesis and a range of approaches to address them
- Students familiar with the reasons for using quantitative and qualitative research methods, or a mix, application of sampling and sampling designs
- Students who are proficient in questionnaire or survey design; open and semi-structured in-depth interviewing
- To review literature according to the theoretical review
- To equip participants with skills to present their research effectively, in both written and oral form.
- Students who are able to plan, conduct and write an independent piece of research by drawing relevant recommendations and conclusions

#### Focus areas for Audit Practice

1. Overview of research process
2. Classification of research
3. Purpose of research
4. Statement of the problem
5. Ethics in research
6. Developing Research theories
7. Research design
8. Sampling Design
9. Data analysis and presentation
10. Writing and presenting Report

## GENERAL COURSES

### Business Law

#### Programme Objectives

- To describe the Kenyan legal system and the legal environment of business.
- To describe the relationship of ethics and law in business.
- To define relevant legal terms in business.
- To explain basic principles of law that apply to business and business transactions.
- To describe business law in the global context.
- To describe current law, rules, and regulations related to settling business disputes

#### Focus areas:

1. Role and sources of law
2. Law of persons
3. Contract law
4. Law of tort
5. Sale of goods
6. Agency
7. Indemnity
8. Negotiable instruments
9. Insolvency law, insurance law
10. 1Property employment

## GENERAL COURSES

### Data Analytics

#### Programme Objectives

- Explain the various sources of data used for analysis
- Demonstrate the usage of SPSS/R/Python in data entry, processing and cleaning.
- Manipulate and visualize different data types using the statistical softwares SPSS/R/Python
- Fit relevant statistical models for data analysis using SPSS/R/Python
- Perform various Statistical Inference on appropriate data sets using SPSS/R/Python
- Apply basic machine learning analytics in the Big Data situations and environment

#### Focus areas:

1. Sources of Data
  - Introduction to data collection methods
  - Statistical and non statistical data sources
  - Data types and data sets
2. Getting data into Statistical Softwares (SPSS, R and or Python)
  - Basic Introduction to SPSS/R/Python
  - Data types and Measurement Scales
  - Data entry methods in SPSS/R/Python
  - Data Cleaning and preparation for analysis
  - Data importing

#### Focus areas:

3. Data Manipulation Techniques
  - Accessing variables and managing data subsets
  - Recoding of categorical data
  - Splitting, Merging, Transposing
  - Casting and decasting
4. Data Visualization Methods and Tools
  - Charts
  - Tables
  - Graphs
5. Application of Statistical Models in Data Analysis
  - Correlation and regression analysis
  - Time series modelling
6. Inferential Statistics
  - Inferences about the means
  - inferences about the proportion
  - Analysis of Variance
7. Machine Learning and Big Data Analytics
  - Introduction to Machine Learning (ML) and Big Data Analytics
  - Basic Applications of ML and Big data in making business analytics
8. Case Study and Case Study Discussions:
  - Trainee's Data Analytics Capstone Project



## GENERAL COURSES

## Business Statistics

## Programme Objectives

- Describe the different measurement scales as used in statistics and research.
- Perform and interpret the various tests of hypotheses involving one sample and more than one sample.
- Apply the correlation and regression analysis to a real world data and interpret the results.
- Perform the Analysis of Variance (ANOVA) and interpret the results

## Focus areas:

- |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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| <ol style="list-style-type: none"> <li>1. Introduction:           <ul style="list-style-type: none"> <li>• Basic Definitions, Measurement Scales</li> <li>• Role of Statistics in Evidence Based Decision Making.</li> </ul> </li> <li>2. Data Collection and Processing           <ul style="list-style-type: none"> <li>• Data Collection methods</li> <li>• Data Editing, Filtering, Missing value</li> </ul> </li> <li>3. Hypothesis testing I(One Sample tests)           <ul style="list-style-type: none"> <li>• Tests for the mean</li> <li>• Tests for the proportions</li> </ul> </li> </ol> | <ol style="list-style-type: none"> <li>4. Hypothesis testing II (Independent Sample tests)           <ul style="list-style-type: none"> <li>• Testing the Difference between Two means</li> <li>• Tests for the differences in two proportions and two variances.</li> </ul> </li> <li>5. Analysis of Variance (ANOVA)</li> <li>6. Non parametric tests           <ul style="list-style-type: none"> <li>• The Chi-square tests</li> <li>• Kolmogorov-Smirnoff Tests</li> <li>• Kendall's Tau</li> </ul> </li> <li>7. Correlation and Regression Analysis</li> <li>8. Spearman and Pearson's correlation coefficients           <ul style="list-style-type: none"> <li>• Simple regression models</li> <li>• Multiple regression models</li> </ul> </li> </ol> |
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## GENERAL COURSES

## Governance, Compliance and Risk Management

## Programme Objectives

- Understand the driving force behind the development of corporate governance and its significance to the stakeholders in a company
- Incorporate best practices of corporate governance into organizational strategy
- Appreciate various kinds of risks that firms face in their daily operations and adopt best risk management strategies for competitive advantage.
- Introduce ways in which the compliance functions are carried out and align them to reporting on various organizations performance.
- Forecast emerging issues in Governance Risk Management and Compliance

## Focus areas:

1. Introduction
  - What is GRC?
  - Why GRC Matters
2. Culture and GRC
  - Corporate Culture as a Critical driver to GRC
  - Various culture mix among corporations
3. Framework of Corporate Governance
  - Codes of Corporate Governance
  - Principles of Corporate Governance
  - Corporate Governance in Kenya
  - Case studies
4. Board Effectiveness
  - Building Effective Boards
  - Board Committees
  - Board Structures

## Focus areas:

5. Corporate Governance and Shareholders Rights
  - Shareholder Activism
  - Corporate Governance Forums
  - Corporate Governance and Compliance to Risk
  - Case Studies
6. Risk Management
  - Meaning and Classification of Risks
  - Steps in Risk Management Process
7. Fraud Risk and Reputation Risk
  - Elements of Fraud Risk
  - Approaches to Management of Fraud Risk
  - Reputation Risk
8. Enterprise Risk management
  - Measurement of Enterprise Risk
  - Enterprise Risk Management Techniques
  - Implementation of ERM
  - Pitfalls of ERM
9. Internal Controls and Risk Management
  - System of internal controls
  - Risk Management Frameworks and Standards
  - Risk Matrix
  - Cases in Risk Management
10. Compliance Management
  - Process of Compliance Management
  - Internal Compliance Reporting
  - Technology and Compliance Management
  - Compliance and Ethics
7. Current issues in GRC
  - CEO compensation and Succession Plans
  - Performance Measurement and Reporting

## GENERAL COURSES

## Leadership and Management

## Programme Objectives

- Explain the difference between leadership and Management
- Incorporate best practices of leadership and management
- Appreciate team performance and coaching in an organization
- Manage change and communicate change effectively in an organizational set up
- Understand and adopt appropriate change model in an organization

## Focus areas:

1. Introduction
  - Difference between management and leadership
  - Management and leadership challenges
2. Practical Effective Leadership
  - Leadership Styles
  - Delegation
  - Situational leadership
  - Adapting leadership style
  - Influencing and motivating a team
  - Case studies
3. Practical Effective Management
  - Essentials of Management
  - Qualities of Excellent Management
  - Management Development
  - Decision making and Delegation
  - Case studies4.

## Focus areas:

4. Teamwork, Coaching and Performance
  - Team learning and Performance
  - Team evolution stage
  - Coaching and Mentoring
  - Managing pressure
  - Case studies
5. Managing Change
  - Change and team response
  - Dimensions of Change
6. Resistance to Change
  - Resistance to change in organizations
  - Overcoming resistance to change
  - Effective change management
7. Drivers of change
  - Elements of change management
  - Role of Change management in an organization
8. Change models and Executive
  - Types of models
  - Executive support
  - Case Studies
9. Communication and Plans
  - Communication skills
  - Internal communication
  - Practical planning
10. Current issues in Management and Leadership
  - Case studies and activities

## Learners Notes



## 1. Enrolment Requirements

To enrol, applicant should possess:

- Bachelor's Degree
- Certified Public Accountant (CPA-K), Association of Chartered Certified Accountants (ACCA), Chartered Financial Analyst (CFA)
- Any other relevant Professional Course

## 2. For award of the Higher National Diploma in Tax or Customs Administration, participants must complete:

- The 9 Core Modules and general courses namely: Research Methods, Business Law, Data Analytics, Governance, Compliance and Risk Management, Leadership and Management.
- The assesment passmark is 50%
- A project illustrating understanding of the subject matter.
- To progress to the next level, participants must complete the preceding module

## 3. Mode of Study

- The modes of study are Day and Evening.

Attendance Patterns

Study Mode	Days	Timing	Module Duration
Day	Monday to Saturday	8:00am - 5:00pm	2 Weeks per module
Evening	Monday to Friday	5:30pm - 8:30pm	4 Weeks per module

**EVENING CLASSES**

WEEKS	MODE OF STUDY	LOAD
4	Face to Face	3 HRS X 5 DAY X 4 WKS = 60 HRS/Module
1	Practical	7 hours x 5 days x 1 WK = 35 HRS/Module
1	Assignments	7 hours x 5 days x 1 WK = 35 HRS/Module
24	Project (equivalent to six modules)	6 x 60 = 360 HRS/Course
1	Examination	3HRS X 5 = 15 HRS/Module

**DAY CLASSES**

WEEKS	MODE OF STUDY	LOAD
4	Face to Face	6HRS X 10 DAYS = 60 HRS/Module
1	Practical	7 hours x 5 days x 1 WK = 35 HRS/Module
1	Assignments	7 hours x 5 days x 1 WK = 35 HRS/Module
24	Project (equivalent to six modules)	6 x 60 = 360 HRS/Course
1	Examination	3HRS X 5 = 15 HRS/Module

MODULE	TUITION	PRACTICALS	ASSIGNMENT	TOTAL HRS
1	45	35	30	110
2	45	35	30	110
3	45	35	30	110
4	45	35	30	110
5	45	35	30	110
6	45	35	30	110
7	45	35	30	110
8	45	35	30	110
9	45	35	30	110
10	45	35	30	110
11	45	35	30	110
12	45	35	30	110
13	45	35	30	110
14	45	35	30	110
15	45	35	30	110
16	45	35	30	110
TOTAL				1760
Project				660
GRAND TOTAL				2420



*Transcending to Excellence*

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Kenya School of Revenue Administration (KESRA)



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