BQA NCQF QUALIFICATION TEMPLATE

SECTION A:	QUALIFICATION DETAILS
QUALIFICATION DEVELOPER (S)	Rankuke Training Institute

TITLE	Diploma in Commerce	**NCQF LEVEL**	6
STRANDS (where applicable)	a) Diploma in Commerce in Tax Administration b) Diploma in Commerce in Customs Administration		
FIELD	Business, Commerce and Management Studies	**CREDIT VALUE**	360
SUB FIELD	Management Studies		

New Qualification	✓	Legacy Qualification		Renewal Qualification	
				Registration Code	

SUB-FRAMEWORK	General Education		TVET	✓	Higher Education	

QUALIFICATION TYPE	Certificate	I		II		III		IV		V		Diploma	✓	Bachelor		
	Bachelor Honours		Post Graduate Certificate		Post Graduate Diploma											
	Masters		Doctorate/ PhD													

RATIONALE AND PURPOSE OF THE QUALIFICATION

RATIONALE

Botswana's labour market is undergoing significant structural shifts driven by slow economic growth, technological disruption, and evolving national development priorities. According to the HRDC Priority Skills Report (March 2025), the country faces persistent graduate unemployment, particularly in Business, Finance, and Administration fields, which collectively account for the highest number of unemployed graduates and the highest number of accredited programmes in the NCQF system (228 out of 994 qualifications). This oversupply underscores the need for more specialised, industry-responsive commerce qualifications that integrate applied competencies demanded by employers.

The report highlights that Botswana's economy is experiencing subdued growth, with employment creation declining sharply from 9.9% in 2023 to –4.4% in 2024, and unemployment structurally high at 27.6% (Q1 2024). As a result, employers increasingly prioritise graduates with practical, technical, and regulatory skills that align with emerging economic needs, rather than generic business qualifications.

The HRDC identifies Taxation, Compliance, Trade, Transport & Logistics, and Financial Services as priority areas requiring specialised skills to support national transformation under Vision 2036, the National Transformative Strategy (2023–2030), and the Draft National Development Plan 12. These frameworks emphasise:

- Domestic revenue mobilisation
- Efficient public finance management
- Trade facilitation and regional integration
- Digital transformation of revenue and trade systems
- Strengthened governance and regulatory compliance

The Priority Skills Report further notes that Botswana's participation in SACU, SADC, AfCFTA, and global trade systems requires a workforce capable of managing customs processes, trade documentation, tariff systems, rules of origin, and compliance risk skills that are currently in short supply and often filled by expatriates.

At the same time, the Finance, Real Estate & Business Services sector a mature but evolving sector requires graduates with commerce foundations combined with specialised capabilities in taxation, compliance, digital revenue systems, and regulatory administration to support economic diversification and competitiveness.

This is a commerce qualification with structured specialisation pathways in Tax Administration or Customs Administration.

The 360-credit structure reflects enhanced academic depth, expanded commerce core, and extended Work-Integrated Learning, aligning with international diploma ranges (e.g., Durban University of Technology 376 credits) and supporting applied competence.

The Diploma in Commerce (Tax or Customs Administration) directly responds to these national skills gaps by integrating:

- Commerce fundamentals (accounting, economics, business law, governance)
- Specialised tax competencies (tax computation, audits, advisory, compliance)
- Specialised customs competencies (valuation, classification, origin, border management)
- Digital revenue and trade systems

- Ethics, governance, and anti-corruption
- Work-Integrated Learning (WIL) to ensure job-ready graduates

This qualification therefore supports Botswana's strategic goals of:

- Reducing reliance on expatriate expertise
- Strengthening domestic revenue mobilisation
- Enhancing trade facilitation and regulatory efficiency
- Improving employability through specialised commerce pathways
- Supporting economic diversification and competitiveness

PURPOSE

PURPOSE OF THE QUALIFICATION

The purpose of this qualification is to produce graduates with advanced knowledge, skills, and competencies to

1. Integrate commerce principles into business, public sector, and regulatory environments, applying analytical and decision-making skills to support organisational performance.
2. Apply taxation and customs legislation by interpreting relevant tax laws, customs regulations, and international trade conventions within real or simulated compliance and advisory contexts to support effective revenue administration.
3. Analyse and resolve taxation and customs compliance issues using analytical techniques, computational methods, and regulatory frameworks, including tax computation rules and customs valuation and classification principles, to ensure accurate compliance and informed decision-making.
4. Apply ethical, governance, and anti-corruption principles in revenue administration by adhering to professional codes of conduct and public sector regulatory frameworks to promote integrity and accountability.
5. Manage and communicate tax and customs matters using professional reporting standards and stakeholder engagement practices to support effective compliance management and apply workplace-based learning by performing supervised tasks, projects, and assessments within taxation and customs environments, demonstrating competence through portfolios, reports, and professional presentations.

Stakeholder Consultation and Industry Validation

The development of the Diploma in Commerce (Tax or Customs Administration) involved consultation with relevant industry stakeholders to ensure that the qualification reflects current professional practice, regulatory requirements, and labour market needs within Botswana's revenue administration and trade compliance sectors.

Key stakeholders consulted during the qualification design process include professionals and practitioners in taxation, accounting, financial compliance, and public revenue administration. The consultation process focused on identifying competency requirements for mid-level practitioners involved in taxation compliance, customs administration, trade facilitation, and regulatory enforcement.

Industry feedback emphasized the need for graduates who possess practical competencies in areas such as tax computation and compliance, customs valuation and tariff classification, trade documentation, revenue administration systems, regulatory governance, and professional ethics. Stakeholders also highlighted the importance of integrating workplace learning and applied case-based assessment to ensure that graduates are able to perform effectively in operational environments.

The qualification design therefore incorporates pathway specialization in Tax Administration and Customs Administration, applied assessment methodologies, and a compulsory Work-Integrated Learning (WIL) component to ensure alignment between academic learning and industry practice.

The developed qualification also aligns with national workforce development priorities identified by the Human Resource Development Council (HRDC) and supports capacity development within public revenue administration institutions, customs services, accounting and tax advisory firms, logistics companies, and corporate compliance departments.

This stakeholder-informed approach ensures that the qualification remains responsive to industry expectations and contributes to the development of a competent workforce capable of supporting Botswana's fiscal governance and trade facilitation objectives.

Labour Market Demand Evidence

The demand for skills in taxation and customs administration within Botswana continues to grow as the country strengthens domestic revenue mobilization, trade facilitation and regulatory compliance systems. According to the Human Resource Development Council (HRDC) Priority Skills Report 2025, taxation and customs administration functions fall within both the Business and Financial Services sector and the Transport and Logistics sector, highlighting their cross-sector importance to economic governance and national competitiveness. The report further identifies a shortage of locally trained professionals in taxation, customs administration, compliance management and revenue administration systems, with institutions frequently relying on expatriate expertise to fill critical roles.

In addition, Botswana's increasing participation in regional and international trade frameworks has expanded the need for professionals capable of managing customs clearance procedures, tariff classification, rules of origin, trade documentation and compliance with international trade regulations. Organizations such as the Botswana Unified Revenue Service (BURS), accounting and tax advisory firms, logistics companies, clearing and forwarding agencies, and corporate compliance departments

require personnel with specialized competencies in tax compliance, customs administration and regulatory enforcement. The developed Diploma in Commerce (Tax or Customs Administration) therefore responds directly to these labour market needs by developing graduates with applied technical skills in taxation, customs administration, compliance risk management and revenue governance. By strengthening local capacity in these areas, the qualification contributes to Botswana's broader national objectives of improving revenue collection efficiency, reducing fiscal leakages, enhancing trade facilitation and promoting good governance within public finance and regulatory institutions.
MINIMUM ENTRY REQUIREMENTS (including access and inclusion)
Minimum Entry Requirements: NCQF Level 4 qualification (e.g., BGCSE or equivalent); **Recognition of Prior Learning (RPL):** RPL may be applied for access in accordance with institutional and national frameworks. Access and inclusion provisions shall be applied in accordance with national education and training policies to ensure equitable participation by persons with disabilities, women, youth, and marginalized groups.

SECTION B	***QUALIFICATION SPECIFICATION***
GRADUATE PROFILE (LEARNING OUTCOMES)	***ASSESSMENT CRITERIA***
LO1: Apply accounting, economics, business law, governance, and quantitative methods to analyse financial, business, and regulatory environments, and support evidence-based decision-making.	1.1 Analyse and interpret financial information using accounting principles, including preparation and evaluation of financial statements and ratios, to support organisational decision-making. 1.2 Apply economic principles to assess market behaviour, economic trends, and policy impacts, and evaluate their implications for business and regulatory environments. 1.3 Interpret and apply business law to identify legal issues, assess contractual obligations, and ensure compliance within business and financial contexts. 1.4 Apply governance frameworks and ethical standards to evaluate organisational practices and recommend improvements that promote accountability, transparency, and ethical conduct. 1.5 Apply quantitative and statistical techniques to collect, analyse, and

	interpret data, and support analytical problem-solving and decision-making. 1.6 Integrate multidisciplinary commerce knowledge to diagnose business and regulatory problems and propose feasible, compliant, and analytically sound solutions. 1.7 Communicate commerce-related analyses and recommendations through structured reports and presentations aligned with professional standards.
LO2: Interpret and apply taxation laws, customs regulations, and international trade frameworks within business, financial, and regulatory environments to support lawful and effective revenue administration.	2.1 Interpret and apply national tax and customs legislation, regulations, and international conventions (including applicable domestic tax laws, customs legislation, and international trade agreements) within real or simulated compliance and advisory contexts, to ensure lawful and effective Tax or Customs Administration. 2.2 Analyse tax and customs obligations for individuals and organisations by applying relevant statutory provisions, computation rules, and compliance frameworks, and provide advisory solutions that align with regulatory requirements and best practice. 2.3 Evaluate the implications of policy and legislative changes on Tax or Customs Administration by applying policy analysis frameworks and regulatory impact assessment approaches, to support organisational decision-making and compliance planning. 2.4 Apply tax and customs legislation to practical scenarios by performing tax computations, customs classifications, and valuation exercises, ensuring accuracy and compliance with statutory and regulatory requirements. 2.5 Assess compliance risks and identify potential non-compliance issues by applying risk assessment frameworks and regulatory guidelines and recommend appropriate corrective or preventive measures. 2.6 Prepare and present advisory reports or compliance documentation by applying professional reporting standards, regulatory disclosure requirements, and organisational procedures, to support stakeholder understanding and decision-making.
LO3: Analyse and resolve taxation and customs compliance issues by applying analytical techniques, computational methods, and regulatory frameworks, including tax computation rules and customs valuation and classification principles, to	3.1 Compute tax liabilities and customs duties by applying relevant tax legislation, customs laws, tariff schedules, and valuation and classification principles, ensuring accuracy and compliance in real or simulated taxation and customs scenarios. 3.2 Conduct compliance reviews, audits, and risk assessments by applying audit methodologies, compliance frameworks, and regulatory guidelines, to identify non-compliance, irregularities, and exposure to tax and customs risks. 3.3 Prepare statutory documentation, tax filings, and customs clearance documentation using approved digital revenue administration systems

ensure accurate compliance and informed decision-making.	(e.g., e-filing platforms, customs management systems) in accordance with regulatory requirements and organisational procedures. 3.4 Analyse tax and customs transactions to determine correct treatment by applying interpretation of legislation, computational rules, and classification frameworks, and resolve discrepancies in compliance reporting. 3.5 Evaluate compliance risks and recommend corrective actions by applying risk management frameworks, internal control systems, and regulatory enforcement procedures, to enhance organisational compliance. 3.6 Prepare audit reports, compliance reports, and supporting documentation by applying professional reporting standards, regulatory disclosure requirements, and organisational policies, to support decision-making and regulatory review.
LO4: Apply ethical, governance, and anti-corruption principles in revenue administration and regulatory enforcement by adhering to professional codes of conduct, public sector governance frameworks, and anti-corruption regulations, to promote integrity, accountability, and compliance in taxation and customs environments.	4.1 Apply ethical frameworks and codes of conduct in taxation and customs practice by adhering to professional ethical standards, public sector governance frameworks, and organisational codes of conduct, in real or simulated compliance and enforcement environments. 4.2 Identify and mitigate fraud, tax evasion, and corruption risks by applying risk assessment frameworks, investigative techniques, and anti-corruption regulations, to detect irregularities and support regulatory enforcement. 4.3 Demonstrate professional judgement in compliance and enforcement scenarios by applying legal principles, ethical reasoning, and regulatory guidelines, to make defensible and accountable decisions in taxation and customs contexts. 4.4 Analyse cases of non-compliance, fraud, or irregular conduct by applying forensic analysis techniques, compliance frameworks, and evidentiary standards, and determine appropriate enforcement or corrective actions. 4.5 Recommend measures to strengthen ethical conduct and compliance within organisations by applying internal control systems, governance frameworks, and risk mitigation strategies, to prevent fraud and corruption. 4.6 Prepare reports and documentation related to compliance investigations and enforcement actions by applying professional reporting standards, regulatory requirements, and organisational procedures, ensuring accuracy, confidentiality, and accountability.
LO5: Manage and communicate tax and customs matters in organisational and stakeholder environments by	5.1 Communicate technical tax and customs information to clients, regulators, and stakeholders by applying professional communication standards, regulatory terminology, and reporting frameworks, in written, oral, and digital formats within real or simulated professional environments.

applying professional communication standards, reporting frameworks, and stakeholder engagement practices, to support effective compliance management and decision-making.	5.2 Prepare professional reports, advisory notes, and compliance documentation by applying regulatory disclosure requirements, organisational policies, and professional reporting standards, ensuring clarity, accuracy, and relevance for decision-making. 5.3 Work effectively in multidisciplinary teams and stakeholder contexts by applying teamwork principles, stakeholder engagement frameworks, and organisational communication protocols, to support coordinated tax and customs compliance activities. 5.4 Present tax and customs findings, recommendations, and compliance positions to stakeholders by applying presentation techniques, professional standards, and evidence-based communication approaches, to support informed decision-making. 5.5 Respond to stakeholder queries, disputes, or compliance issues by applying negotiation techniques, conflict resolution strategies, and regulatory frameworks, to achieve appropriate and compliant outcomes. 5.6 Use digital communication and reporting tools to prepare and disseminate tax and customs information by applying ICT systems, e-reporting platforms, and organisational procedures, ensuring timely and secure information sharing.
LO6: Apply workplace-based learning in taxation and customs practice by performing supervised professional tasks, workplace-based projects, and applied assessments, integrating commerce, taxation, and customs competencies to analyse and solve workplace problems, and demonstrating competence through portfolios of evidence, reports, and professional presentations.	6.1 Perform supervised workplace tasks in taxation or customs environments by applying relevant legislation, organisational procedures, and professional standards within approved workplace settings, demonstrating competence in real operational contexts. 6.2 Compile a portfolio of evidence demonstrating professional competence by documenting workplace tasks, outputs, compliance activities, and learning reflections in accordance with institutional guidelines and assessment requirements. 6.3 Present and defend workplace-based projects and learning outcomes by applying professional presentation techniques, reporting standards, and evidence-based justification, to demonstrate achievement of required competencies. 6.4 Maintain a structured workplace logbook by recording daily activities, tasks performed, competencies developed, and supervisor feedback, in line with institutional and workplace requirements. 6.5 Demonstrate adherence to workplace policies, ethical standards, and regulatory requirements by applying professional conduct, confidentiality principles, and compliance procedures in taxation and customs environments. 6.6 Evaluate personal performance and workplace learning outcomes by applying reflective practice techniques and performance evaluation frameworks and identify areas for professional development and improvement.

LO7: Apply critical thinking, analytical reasoning, and professional judgement to solve complex business, taxation, and customs problems in dynamic and uncertain environments.	7.1 Analyse complex business and regulatory scenarios by integrating financial, economic, legal, and technical information. 7.2 Identify problems, evaluate alternative solutions, and recommend appropriate courses of action based on evidence and regulatory requirements. 7.3 Apply decision-making frameworks to support organisational, compliance, and policy-related decisions. 7.4 Evaluate the implications of decisions on organisational performance, compliance, and stakeholder interests. 7.5 Demonstrate independent thinking and accountability in solving problems within business and regulatory environments.

SECTION C	QUALIFICATION STRUCTURE One credit represents 10 notional hours of learning.				
COMPONENT	**TITLE**	**Credits Per Relevant NCQF Level**			**Total Credits**
		Level [5]	**Level [6]**	**Level [ ]**	
FUNDAMENTAL COMPONENT Subjects/ Courses/ Modules/Units	Business Communication	10			10
	Information Technology Applications	10			10
	Business Mathematics and Statistics	10			10
	Principles of Economics	15			15
	Introduction to Financial Accounting	15			15
	Business Law	15			15
	TOTAL FUNDAMENTAL CREDITS				**75**
CORE COMPONENT Subjects/Courses/ Modules/Units	Financial Accounting II		15		15
	Business Finance		15		15
	Applied Economics		15		15
	Corporate Governance and Ethics		10		10
	Public Finance and Fiscal Policy		15		15
	Revenue Administration Systems and ICT I	12			12
	Professional Practice and Research Skills		10		10
	Compliance, Risk and Regulatory Controls		13		13
	Revenue Administration Systems and ICT II		15		15

	Integrated Revenue Administration		15		15
Work-Integrated Learning (WIL)	Work-Integrated Learning (WIL)		60		60
	TOTAL CORE CREDITS				**175**
STRANDS/ SPECIALIZATION	Subjects/ Courses/ Modules/Units	**Credits Per Relevant NCQF Level**			**Total Credits**
		Level [ ]	**Level [6]**	**Level [7]**	
1. TAX ADMINISTRATION	Principles of Taxation			15	15
	Personal and Corporate Taxation		10		10
	Tax Returns & Compliance		15		15
	Tax Audits and Investigations		15		15
	Tax Planning and Advisory		10		10
	Tax Dispute Resolution and Appeals		10		10
	Integrated Tax Case Study Project		15		15
TOTAL TAX PATHWAY CREDITS					**90**
2.CUSTOMS ADMINISTRATION	Introduction to Customs Administration			15	15
	Customs Valuation and Tariff Classification		15		15
	Rules of Origin and Trade Agreements		10		10
	Customs Clearance Procedures and Documentation		15		15
	Trade Facilitation and Border Management		10		10
	Customs Enforcement and Anti-Smuggling		10		10

	Integrated Customs Administration Case Study Project		15		15
TOTAL CUSTOMS PATHWAY CREDITS					**90**

SUMMARY OF CREDIT DISTRIBUTION FOR EACH COMPONENT PER NCQF LEVEL	
TOTAL CREDITS PER NCQF LEVEL	
NCQF Level	**Credit Value**
5	87
6	258
7	15
TOTAL CREDITS	360

Rules of Combination:

(Please Indicate combinations for the different constituent components of the qualification)

To be awarded the qualification, learners must complete:

1. Complete all fundamental modules (75 credits)
2. Complete all core commerce modules (135 credits)
3. Complete one specialisation pathway (90 credits)
4. Complete Work-Integrated Learning (60 credits)
5. Achieve a total of 360 credits

Duration

The qualifications will be offered over a two-year period of two semesters each. The mode of delivery is full-time, distance learning and blended learning. Students doing the part-time or blended learning mode have a minimum of three years and maximum of five years to complete the course.

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ASSESSMENT ARRANGEMENTS

Assessment will comprise formative (70%) and summative (30%) components in line with competency-based education principles. Assessment will be conducted in accordance with the institution's approved assessment and moderation policy. Assessors will possess relevant academic and/or professional qualifications at a minimum of one level above the qualification, with appropriate industry experience. Both internal and external moderation will be applied to ensure validity, reliability, and consistency of assessment decisions **PASS REQUIREMENTS** Minimum weighted pass mark of 60% per module.
MODERATION ARRANGEMENTS
Moderation will be conducted in accordance with the institution's approved assessment and moderation policy. Both internal and external moderation will be applied to ensure validity, reliability, fairness and consistency of assessment decisions. Moderators will possess relevant academic and/or professional qualifications at a minimum of one level above the qualification, with appropriate industry experience
RECOGNITION OF PRIOR LEARNING
Recognition of Prior Learning (RPL) for access and/or credit may be applied in accordance with institutional policy and national guidelines.
CREDIT ACCUMULATION AND TRANSFER
Credit Accumulation and Transfer (CAT) may be applied in accordance with institutional and national frameworks.
PROGRESSION PATHWAYS (LEARNING AND EMPLOYMENT)
Learning Progression Pathways **Horizontal Articulation** Graduates of the **Diploma in Commerce (Tax or Customs Administration)** may articulate horizontally into related qualifications at a similar level within the Botswana National Credit and Qualifications Framework (NCQF), subject to institutional admission and credit transfer policies. Related qualifications include, but are not limited to: • Diploma in Accounting • Diploma in Business Administration • Diploma in Financial Management • Diploma in Public Administration

Horizontal articulation enables learners to broaden their disciplinary knowledge and pursue complementary competencies in business, finance, and public sector administration.

Vertical Articulation
Graduates may progress vertically to higher-level qualifications at accredited higher education institutions, subject to admission criteria and credit transfer arrangements. Potential progression pathways include:

- Bachelor of Commerce in Taxation
- Bachelor of Commerce in Accounting
- Bachelor of Business Administration
- Bachelor of Public Administration
- Bachelor of Logistics and Customs Management
- Bachelor of Tax or Customs Administration

Vertical articulation supports lifelong learning and career advancement into professional, managerial, and specialist roles in taxation, customs administration, finance, and public administration.

Employment Progression Pathways
Graduates are prepared for both private sector (tax advisory, finance) and public sector (revenue administration, customs enforcement) roles, such as:

- Tax Consultant
- Tax Advisor / Income Tax Advisor
- Property Tax Advisor
- Tax Accountant
- Tax Auditor
- Revenue Officer
- Compliance Officer
- Customs Broker
- Clearing Agent
- Customs Officer

QUALIFICATION AWARD AND CERTIFICATION

To be awarded the Diploma in Commerce (Tax or Customs Administration), a learner must successfully complete a total of 360 credits in accordance with the approved Rules of Combination, comprising:

- 210 credits in Fundamental/ Core Modules (compulsory for all learners); and
- 90 credits in one Specialization Pathway, either in Tax Administration Pathway or Customs Administration Pathway.
- 60 credits in Work Integrated Learning (WIL)

Certification and Transcripts
Learners who meet all academic and WIL requirements shall be awarded the Diploma in Commerce (Tax or Customs Administration).

An official academic transcript detailing all modules completed, credits achieved, and grades obtained shall be issued together with the qualification certificate. The transcript shall indicate the learner's specialization pathway (Tax or Customs Administration).

SUMMARY OF REGIONAL AND INTERNATIONAL COMPARABILITY

Introduction

The Diploma in Commerce (Tax or Customs Administration) demonstrates strong regional and international comparability with commerce, taxation, and customs-related qualifications offered across regionally and internationally. The qualification aligns with Level 6 programmes that integrate business/commerce foundations with specialised taxation or customs competencies, reflecting global trends in revenue administration and trade compliance training.

The developed qualifications were benchmarked against the following qualifications:

- Diploma in Business Management and Administration- Zetech University, Kenya
- Diploma in Taxation – Durban University of Technology (DUT), South Africa
- Diploma in Customs Administration – Kenya School of Revenue Administration (KESRA), Kenya
- Ordinary Diploma in Customs and Tax Management – Institute of Tax Administration (ITA), Tanzania
- Diploma in Business Administration- Sunway College, Malaysia

These qualifications were selected due to their relevance to commerce disciplines including accounting, business law, taxation, customs administration, and revenue governance within comparable regulatory and economic contexts.

The comparative analysis indicates that the Diploma in Commerce provides broader and more integrated coverage than the benchmarked qualifications. Unlike programmes that focus exclusively on taxation, customs administration, or general business studies, the qualification combines a comprehensive commerce foundation with specialised pathways in Tax Administration and Customs Administration. This dual-pathway structure offers greater flexibility, wider career opportunities, and stronger alignment with labour market needs.

The curriculum incorporates accounting, economics, business law, governance, public finance, ICT systems, compliance, taxation, and customs administration, providing a balanced blend of business and revenue-administration competencies. It is further strengthened by dedicated coverage of governance, ethics, compliance and risk management, digital revenue systems, and trade-related functions aligned to international standards such as the WCO Revised Kyoto Convention, WCO SAFE Framework, WTO Trade Facilitation Agreement, and OECD principles of effective tax administration.

The qualification adopts a competency-based assessment approach with a strong emphasis on continuous assessment and practical application. In addition, the compulsory 60-credit Work Integrated Learning (WIL) component provides extensive workplace exposure and enhances graduate employability. The 360-credit modular structure also supports RPL, CAT, and progression to higher qualifications, making the programme highly flexible, industry responsive, and aligned with modern revenue and trade administration requirements.

The Diploma in Commerce is benchmarked against comparable regional and international qualifications in taxation, customs administration, and business studies and is appropriately aligned with NCQF Level 6 and equivalent qualifications in South Africa, Kenya, and Tanzania. The 360-credit structure reflects international extended diploma models and provides a balanced combination of academic knowledge, practical competence, and workplace learning.

The qualification incorporates internationally recognised frameworks and standards, including the World Customs Organization (WCO) Revised Kyoto Convention, WCO SAFE Framework of Standards, WTO Trade Facilitation Agreement, and OECD principles of effective tax administration. This ensures that graduates develop competencies relevant to modern revenue administration, customs management, trade facilitation, compliance, and regulatory environments.
A key distinguishing feature is the dual-pathway specialisation model, which enables learners to specialise in either Tax Administration or Customs Administration after completing a common commerce-based core curriculum. This provides greater flexibility and broader career opportunities than many benchmark qualifications that focus on a single discipline. The inclusion of governance, ethics, public finance, compliance and risk management, and digital revenue administration further enhances industry relevance.

The qualification is strengthened by a competency-based assessment approach and a compulsory 60-credit Work Integrated Learning (WIL) component that provides substantial workplace exposure and experiential learning. It also supports Recognition of Prior Learning (RPL), Credit Accumulation and Transfer (CAT), and progression to higher qualifications. Overall, the qualification is regionally comparable, internationally aligned, and responsive to Botswana's workforce needs in commerce, taxation, customs administration, revenue management, and regulatory compliance.

Overall, the developed qualification demonstrates broader disciplinary coverage, stronger applied orientation, more structured specialisation, and deeper alignment with modern revenue and trade administration standards than the benchmarked qualifications.

Conclusion

The comparative analysis demonstrates that the developed Diploma in Commerce (Tax or Customs Administration) is comparable in scope, level, and academic rigor to regional and international qualifications in commerce, taxation and customs administration. The pathway-based design, applied assessment strategy, and structured WIL component provide enhanced vocational relevance and industry responsiveness, positioning the qualification as a high-quality, internationally benchmarked qualification aligned with national workforce development priorities.

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REVIEW PERIOD

The Diploma in Commerce (Tax or Customs Administration) shall be reviewed every five (5) years.

For Official Use Only:

CODE (ID)			
REGISTRATION STATUS	**BQA DECISION NO.**	**REGISTRATION START DATE**	**REGISTRATION END DATE**
LAST DATE FOR ENROLMENT		**LAST DATE FOR ACHIEVEMENT**	