



THE CHARTERED INSTITUTE OF TAXATION OF NIGERIA

(Established in 1982, Chartered by Act 76 of 1992)

DETAILS OF EXAMINATION MALPRACTICES/MISCONDUCT AND DISCIPLINARY MEASURES

INTRODUCTION

Disciplinary actions as prescribed by the Council of the Institute will be taken against any candidate found guilty of Examination Malpractice or Misconduct. The identity of candidate found guilty of either Examination Malpractice or Misconduct, the offence and disciplinary action meted against him/her will be published in the Institute's journal: Nigerian Taxation, CITN News letter and in some Daily Newspapers. Such disciplinary action includes one or combinations of the followings:

- (I) Cancellation of results of the affected candidate;
- (II) Suspension of the affected candidate from the Institute's examination for one or more Diets;
- (III) Blacklisting, in which case the affected candidate will be banned from the Institute's Examinations indefinitely;
- (IV) Reporting the affected candidate to the member who sponsored the entry form for the examination;
- (V) Reporting the affected candidate to his/her employer or guardians;
- (VI) De-registration of the candidate;
- (VII) Handing over the candidate to the Police;
- (VIII) Publishing the identity of the candidate, the offence and disciplinary actions in the Institute's journal, CITN Newsletter, newspapers etc.

DETAILS OF MALPRACTICES AND PENALTIES AS APPROVED BY COUNCIL

	Malpractice	Proposed Penalties
1	Bringing into the examination hall materials relating to the examination	<ol style="list-style-type: none"> i. Cancellation of that particular paper ii. Cancellation of all papers of candidate for the particular examination iii. Suspension for two diets

2	Receiving or giving assistance from or to another Candidate on matters relating to the paper during the course of the examination	As in 1 (i) (ii) and (iii) above
3	Receiving or giving assistance not necessarily relating to the examination without permission	Cancellation of score relating to the particular paper
4	Copying from another candidate without the Candidate's knowledge	i. Cancellation of all papers of candidate for the particular examination ii. Suspension for two diets
5	Receiving assistance from invigilators on matters relating to the examination	i. Cancellation of that particular paper ii. Invigilator to be referred to the Investigating panel
6	Taking away answer script	i. Written warning ii. Cancellation of that particular paper
7	Being rude to the Invigilator as a first offender	i. Written warning
8	Presentation of forged certificate/document to register for or write the examination	Blacklisting of the candidate
9	Writing another candidate's number or a number that does not exist in the answer scripts	i. Written warning ii. Cancellation of the particular paper
10	Sitting on another candidate's seat	Cancellation of the particular paper
11	Noise making or disturbing other candidates during examination	Candidate to remain standing for between 10 – 20 minutes
12	Substituting answer script with prepared one	Blacklisting of the candidate
13	Impersonation of candidate i.e. asking another person to write a	i. As in 2(a) (i) above;

	paper on his/her behalf	<ul style="list-style-type: none"> ii. Handing over of candidate to Police; iii. Blacklisting and banning the candidate from all examinations of the Institute; v. Publication of candidate's identity and malpractice in CITN Journal, CITN news and National dailies
14	Bringing to the examination hall dangerous weapon or acts in such a way as to disturb the examination process	Cancellation of all the papers for that diet and candidate barred from continuing the diet's examination
15	Bringing mobile phone (including Blackberry) or any communication aid, programmable calculator etc to the examination hall	Candidate to be barred from continuing the particular paper
16	Leaving the examination hall without permission	Barred from continuing the particular paper
17	Candidate coming late for more than 30 minutes into the examination hall	The candidate should be prevented from entering the examination hall
18	Candidate caught cheating while outside or in the toilet	Cancellation of the particular paper
19	Being rude to the Invigilator as a second offender	<ul style="list-style-type: none"> i. Written warning; ii. Barred from the examination for one diet
20	Physical assault/beating up of Invigilator	Barred from the examination for two diets