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INCOME TAX LAW

Concepts, topics and relevant sections have been drafted on the basis of course outline endorsed/approved by the Federal Board of Revenue.

Topic	Concept	Sections/ Relevant portion
Taxable Income	To compute Total Income and Tax Liability	9,10,11
 Heads of Income: Computation of tax thereon i. Salary ii. Income from property iii. Income from business a. Special Provisions b. Tax Accounting iv. Capital Gains v. Income from other sources Exemptions & Tax concessions 		12,13,14 15,15A,16 18,19,20,21 (Division-I, II & III) 22,23,23A,23B,24,25,26,27,28,29,29A, 30,31 (Division- IV) 32,33,34,35,36 37,37A, 38 39, 40 41,42,43,44,45,46,47,48,49,50,51, 52,53,54,55
• Losses		56,56A,57,57A,58,59,59A,59AA, 598
Deductible Allowance		60,60A,60B,60C,60D
• Tax Credits	To familiarize the candidates with tax credits allowed to the taxpayer	61,62,62A,63,64B,65,65B,65C,65D,65E
Filling of Appeals	How appeal is filed before appellate forum	127,128,129,130,131,132,133, 134A,136,124
Collection & Recovery Tax	Recovery of Taxes through various modes	137,138,138A,138B,139,140,141,142,1 43,144,145,146,146A,146B
 Monitoring of Withholding Taxes 	To determine that right amount of Withholding tax is deposited in Govt treasury at right time and rate	231 to 236W, 165, 148 to 156B, 158, 159, 160 to 169

SALES TAX & FEDERAL EXCISE LAWS

Concepts, topics and relevant sections have been drafted on the basis of course outline endorsed/approved by the Federal Board of Revenue.

SALES TAX

Topics	Concept	Sections/ Relevant portions
Introduction (Chargeability & Determination of Liability)	Introduction of Sales Tax Law	1,2,50,3,3B,7,8,8A,7A, 8B, 9,4,13
Administrative matters		72A,72C, 72D, 56C, 60,61,65
Audit & Assessment of Tax	How to conduct Audit under Sales Tax Law	25,72B,37,38,38A,40,40B,40C,11,21, 21A,25AA,74,70,51,55,56,56B,52,58 A,58B,68,57,59,72,62,63,64
i. Collection & refund of taxii. Taxpayer compliancesiii. Recovery of tax	Enforcement provisions of Sales Tax Law	6,26,10,66,67 6,14,26,27,28,29,22,23,24,73 33,34,34A,21,21A,11A,37A,37B,37C, 37D,37E,37H,49A,54
• Legal	Filling of appeals before appellate forum	45/1, 100/10/1
Withholding tax regime & Special procedures	To determine the accurate amount of withholding taxes	 Special Procedure-Withholding Tax rules, 2007, Special procedure for Retailers, Special Procedure on Sale of Electricity, Special Procedure on Sale of Natural Gas, Special Procedure on Sale of Electricity & Gas to unregistered persons, Special Procedure on Sale of sugarto TCP, Special Procedure for Oil marketing companies, Special Procedure for Motor vehicle dealers, Special Procedure for Commerci Importers, Special Procedure for Steal melters & rollers & ship breaker Special Procedure for Wholesale cum retailers, Special Procedure on Sale of Electronic home appliances, Special Procedure for Goods at S.No.13 of 5th Schedule, Special Procedure on Millers of

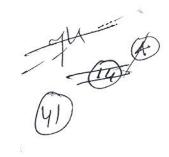
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FEDERAL EXCISE LAWS

Topics	Concept	Sections/ Relevant portions
Introduction (Chargeability & Determination of Liability)	Introduction of Federal Excise Duty	1,2,29,3,8,10,12,16
Administrative matters		40,41,42,42A,42C,42D,43, 43-A,47-B,48
• Audit & Assessment of Tax	Audit Procedure	42B,46,45,45A,47,47A
 Enforcement i. Levy, Collection, Payment & Refund of Duty ii. Taxpayer Compliance iii. Offences & Penalties iv. Searches, Arrests & Seizures 	Enforcement provisions of Federal Excise Duty	4,5,6,7,15,9,11,14,14A,45,45A 13,17,18 19,20,21,22,23,24 25,26,27,28
• Legal	Filling of appeals before appellate forum	45A,33,34,34A,38,39

COURSE OUTLINE BOOK KEEPING



Duration of Paper = 3 hours

Max Marks= 100

Introduction to accounting and book keeping

a. Introduction of accounting

- Meaning of business
- ii. Mode of business organization (meaning) sole proprietorship; partnership; limited company
- iii. Fundamental accounting concepts accrual, consistency, true and fair view, materiality, prudence, completeness, going concern, substance over from
- iv. Financial statements components, responsibility, presentation, users

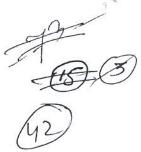
b. Bookkeeping

- i. Elements of financial statements (meaning) Assets, liabilities, equity, income, expense
- ii. Concept of capital and revenue expenditures
- iii. Chart of accounts
- iv. Double entry system, accounting equation and rules of debit and credit
- v. Preparation of General entries and journal
- vi. Sales journal and the sales ledger
- vii. Purchase journal and the purchase ledger
- viii. Preparation of General ledger
- ix. Preparation of trial balance

c. Adjustments before final accounts

- The concept of depreciation and its calculation using straight line, diminution balance, sum-of-years- digit, number of units produced methods and recording of depreciation on fixed assets
- ii. Allowance for bad debts and write off
- iii. Prepayments and accruals
- iv. Closing entries of inventory
- v. Bank reconciliation and related adjustments
- vi. Control accounts
- vii. Correction of errors in record keeper

Jun 24.01.19



d. Preparation of final accounts of a sole trader

- i. Statement of financial position
- ii. Statement of comprehensive income
- iii. Receipt and payment accounts

e. Accounting for partnerships

- i. Preparation of partnership accounts
- ii. Admission and amalgamation
- iii. Retirement, dearth, dissolution, liquidation

OFFICE PROCEDURES

Concepts, topics and relevant sections have been drafted on the basis of course outline endorsed/approved by the Federal Board of Revenue.

Tonics	Concept	Relevant portions
Topics Efficiency & Discipline	Guidelines for Civil Servants for performance of their official duties	Govt. Servants (Efficiency & Discipline) Rules, 1973
Conduct Rules		Govt. Servants Conduct Rules, 1964
 Federal Tax Ombudsman 		Federal Tax Ombudsman Ordinance, 2000
Human Resource Development		 i. Job Description (Generic Job Descriptions – FBR 2015) ii. Key Performance Indicators (KPIs –2015) iii. Reward Rules 2016
Internal Job Posting (IJP)		Internal Job Postings (IJP) Regulations, 2007 & Guideline 2010

(44) TOP

COURSE OUTLINE GENERAL KNOWLEDGE

Duration of Paper = 3 hours

Max Marks= 100

- 1. Functions of Federal Board of Revenue
- 2. Fiscal Policy of Pakistan
 - i. Revenue Receipts
 - ii. Capital Receipts
 - iii. External Resources
 - iv. Current Expenditure.
 - v. Development Expenditure.
 - vi. Deficit Financing.
- 3. Tax Administration Reforms in Pakistan.
- 4. Types of Taxes in Plantain
 - i. Federal.
 - ii. Provincial
 - iii. Local.
- 5.Introduction of Tax Collection Agencies in Pakistan
 - i. Federal
 - ii. Provincial
 - iii. Local
- 6. Economic Survey of Pakistan.

(1.07. 1.57)