

The Institute of Taxation
Certified Tax Adviser (CTA)
(Skills Level)

Paper 2 – Direct Taxes (Technical Concepts)

This paper is to develop technical knowledge relating to Pakistan Direct Tax Laws and Systems as applicable to individuals, unincorporated businesses and companies.

This paper will be examined through short structured questions over the duration of 3 hours and 15 minutes.

S. #.	Syllabus Areas & Grid	Weightage
A	Objectives of Taxation system, Constitutional Provisions and Ethics	10-15
B	Income Tax Ordinance, 2001 Notifications, Rules, General Orders and Circulars issued under Income Tax Ordinance, 2001 excluding International Taxation	70-80
C	Provincial Taxes Laws	10-15
D	Other Laws	5-10

Course Outline and Competencies

	Areas	Proficiency Level	Testing Level
A1	Discuss the objectives of Taxation System, Direct and Indirect Taxes, Principles of Fair Tax legislation	P1	T1
A2	Discuss Federal and Provincial Financial Procedures	P1	T1
A3	Ethics in Taxation, Tax Avoidance, Tax evasion and Minimization	P1	T1
B1	Income Tax Ordinance, 2001-Central Concepts	P2	T2
B2	Income Tax Ordinance, 2001- Chargeability and Computation of Income and Tax	P2	T2

B3	Income Tax Ordinance, 2001- Procedural Aspects: Returns, Assessments, Appeals and Records	P2	T2
C1	Property Taxes -Introduction	P1	T1
C2	Agricultural Income Taxes	P1	T1
C3	Provincial Excise and Taxation- Introduction	P1	T1
D1	Anti-Money Laundering Act, 2010 and Rules and regulations issued under Law	P1	T1
D2	Benami Act, 2017 and Rules and regulations issued under Law	P1	T1