

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

Paper 3– Indirect Taxes (Technical Concepts)

This paper is to develop technical knowledge relating to Pakistan Indirect Tax Laws and System.

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

S. #.	Syllabus Areas & Grid	Weightage
A	Sales Tax Act, 1990 Notifications, Rules, General orders and Circulars issued under the Sales Tax Act 1990	55-65
B	Provincial Sales Tax Laws	15-25
C	Federal Excise and Custom Laws	10-25

Course Outline and Competencies

	Areas	Proficiency Level	Testing Level
A1	Sales Tax Act, 1990- Scope and Payment of Tax	P2	T2
A2	Sales Tax Act, 1990- Registration	P2	T2
A3	Sales Tax Act, 1990- Book Keeping and Invoicing Requirements	P2	T2
B1	Provincial Sales Tax Laws	P1	T1
B2	Islamabad Capital Territory (Tax on Services) Ordinance 2001	P1	T1
C1	The Federal Excise Act 2005 (Chapters I and II only)	P1	T1

	Notifications, Rules, General orders and Circulars issued under the Federal Excise Act 2005, relevant to Chapters I and II only		
C2	Customs Act 1969 as amended up-to-date (Chapters I, V and VI only) Details of procedure in relation to levy, collection and exemption from and repayment of custom duties and duty drawbacks	P1	T1