



नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL
(Established under the Chartered Accountants Act, 1997)



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Ref No.

Notice of Applicability of Syllabus for December 2020 Examination

12th October 2020

This notice has been issued for the students appearing in December 2020 examination to update them about the syllabus they have to refer for the examination. In this regard students are advised to consider for their examination, the Acts and Rules that have repealed the respective previous Acts and Rules, the amendments in the Standards, Acts, Rules, Directives, Circulars and any other Notifications till 3 months prior to the date of the final examination. Therefore, for December 2020 examination all amendments effected by Act, Rules, Directives, Circulars or Notifications up to 31st August 2020 shall be applicable.

More specifically following topics of courses should be considered by the students in addition to the matters mentioned in syllabus.

Topics	Remarks
<ul style="list-style-type: none">Income Tax Act, 2058 & Income Tax Rules, 2059Custom Act, 2064 & Custom Rules, 2064Value Added Tax Act, 2052 & Value Added Tax Rules, 2053Excise Act, 2058 & Excise Rules, 2059	Amendments made by Finance Act, 2077.
<ul style="list-style-type: none">Industrial Enterprises Act, 2076	In replacement of Industrial Enterprises Act, 2073
<ul style="list-style-type: none">NFRS – 1,2,3,4,5,6,7,8,10,11,12,13NAS - 1,2,7,8,10,12,16,19,20,21,23,24,26,27,28,32,33,34,36,37,38,39,40,41IFRIC - 1,2,5,6,7,10,12,14,16,17,19,20,21,22,23SIC - 7,10,25,29,32	NFRS 2018 as pronounced and made applicable by the Institute from 16 th July 2020.

Notes:

- Students of CAP I and CAP II shall study from the above topics only to the extent mentioned (limited) in the syllabus.
- This notice shall also be applicable to the students who have applied for postponed June 2020 examination and going to appear in December 2020 examination.

CA. Himal Dahal
Deputy Director

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