



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

च. नं.

Ref No. 10- 2075/76

22 April 2019



**Notice to Students**  
**(Regarding June 2019, Examination)**

Students are hereby notified to consider, for their exams, Acts and Rules that have repealed the respective previous Act and Rules, the amendments in the Standards, Acts, Rules, Directives, Circulars and any other notifications that are applicable till 3 months prior to the date of commencement of the June 2019 examinations.

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

- Nepal Financial Reporting Standards and Nepal Accounting Standards
- Income Tax Act 2058, Rules 2059 - Amendments made by Finance Bill 2075
- Custom Act 2064 and Rules 2064 - Amendments made by Finance Bill 2075
- Value Added Tax Act 2052 and Rules 2053 - Amendments made by Finance Bill 2075
- Excise Act 2058 and Rules 2059 - Amendments made by Finance Bill 2075
- Muluki Dewani Samhita Ain 2074 - Part 5 ( Repealed Contract Act 2056)
- ICAN Code of Ethics 2018 Edition
- Nepal Standards on Auditing 2018

**Note:**

*Students of CAP I and CAP II shall study from the above topics only to the extent mentioned (limited) in the syllabus.*

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