

**Government of Pakistan**  
**Revenue Division**  
**Federal Board of Revenue**  
(Administration/HR Wing)

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C. No. 20(16)/HRMIR-II/2021

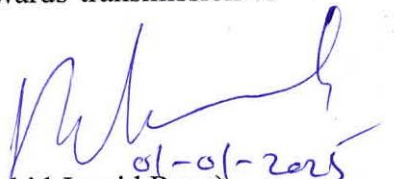
Islamabad, the 01<sup>st</sup> January, 2025

**All IRS/BS-19 & above Officers (in service or retired)**

Subject: **Drawing up a panel of Examiners for Inland Revenue Service Probationers Final Passing Out (FPO) Examination Conducted by FPSC.**

I am directed to refer to enclose a copy of Federal Public Service Commission's letter No.F.11-3/2025-C dated 18.12.2024 alongwith enclosures on the above subject and to state that interested officer (s) of IRS/BS-19 and above (in service or retired) may forward their consent(s), alongwith requisite Bio-Data Form before 10.01.2025 for onwards transmission to FPSC.

Encl: As Above

  
(Rashid Javaid Rana)  
01-01-2025  
**Secretary (M/HR.IR-II)**

Copy for information to:-

1. SA to Secretary Revenue Division/Chairman FBR.
2. Member (Admn/HR), FBR.
3. Director (S), Federal Public Service Commission, Islamabad.
4. Webmaster for placement on Website of FBR.



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REGISTERED

No.F.11-3/2025-C  
FEDERAL PUBLIC SERVICE COMMISSION  
Aga Khan Road, F-5/1,

Post Code No.44000  
Telephone No.051-9202831

Islamabad, the 18 DEC 2024

To:

Chairman,  
Federal Board of Revenue (FBR),  
Government of Pakistan,  
ISLAMABAD.

**SUBJECT:- DRAWING UP A PANEL OF EXAMINERS FOR INLAND REVENUE SERVICES PROBATIONERS FINAL PASSING OUT (FPO) EXAMINATION CONDUCTED BY FPSC.**

Dear Sir,

I have the honour to say that the Federal Public Service Commission holds FPO Examination (Inland Revenue Services) on yearly basis. For this purpose a fresh panel of examiners is being drawn by the Commission.

2. In the above context, it is requested that names of some proficient, experienced and dedicated (in service or retired) officers/experts (BS-19 or above) may be provided to the undersigned (by name) for consideration of their placement on the panel of examiners by the Commission. List of relevant subjects/disciplines is given below:-

- 1 Theory & Concepts of Income Tax Law(With Books)
- 2 Computation & Application of Income Tax Law(With Books)
- 3 Theory & Concepts of Sales Tax Law(With Books)
- 4 Computation & Application of Sales Tax & Federal Excise Laws(With Books)
- 5 Accountancy for Taxation (Paper- I & II) (Without Books)
- 6 General Laws (Paper- I & II)(With Books)

3. It is emphasized that this is a cause of national importance and participation therein is more of a matter of honour than any other consideration. It is expected that the persons of highest integrity and expertise in their fields would be recommended.

4. Bio-data Forms are attached which may be filled in and signed by the respective personnel. A copy of the syllabus is also enclosed.

5. An early action in the matter will be highly appreciated.

Yours faithfully,

(Zeeshan Riaz)  
Director (S)

19 DEC 2024

C(M-IR)

Encl: Blank bio-data forms and a copy of syllabus.

S(IR-II)

*Khuram  
discuss  
23-12*

*23/12  
20.12.24*

*S.A.*

*M(A/HR)*

*Zeeshan Riaz*

*20/12/24  
24/01/24*

FBR eDoc Dy.No. 236980 - R  
Received in Chairman's Secy  
19 DEC 2024

**FEDERAL PUBLIC SERVICE COMMISSION  
BIO-DATA FORM (For Panel of Examiners)**

Photo-copy of this form may be used, if required

1. Name \_\_\_\_\_ 2. Father's/Husband's Name \_\_\_\_\_  
 3. Date of Birth: \_\_\_\_\_ 4. Superannuation Date: \_\_\_\_\_  
 5. CNIC NO. \_\_\_\_\_ 6. Mobile No. \_\_\_\_\_

Select/Tick  from the following list of papers



7. Main Subject(s)/ Paper(s) in which interested

- |   |                          |
|---|--------------------------|
| 1. Theory & Concepts of Income Tax Law                          | <input type="checkbox"/> |
| 2. Computation & Application of Income Tax Law                  | <input type="checkbox"/> |
| 3. Theory & Concepts of Sales Tax Law                           | <input type="checkbox"/> |
| 4. Computation & Application of Sales Tax & Federal Excise Laws | <input type="checkbox"/> |
| 5. Accountancy for Taxation (Paper- I & II)                     | <input type="checkbox"/> |
| 6. General Laws (Paper- I & II)                                 | <input type="checkbox"/> |

Space For Photograph

8. Subject, Branch of Specialization for setting Question Paper of degree/ Post-graduate Standard

9. **Qualifications:**

Academic Qualification	Subjects at M.A/ M.Sc./Ph.D. level	Class/Grade obtained	University from where Degree(s) obtained	Research work/ Publication if any

10. **Occupational/Professional Experience:**

Department	Occupation/ Designation	Grade/BPS From 17 to onward	Date		Any other information desired to be mentioned i.e. Training, etc.
			From	To	

MSI

11. Addresses:

(i) Official Address	(ii) Temporary Address	(iii) Permanent Address
Tel: (Off) Tel :( Res) Mob # E-Mail	Tel: (Off) Tel :( Res) Mob # E-Mail	Tel: (Off) Tel: ( Res) Mob # E-Mail

12.

Name & Address of	
Immediate Officer	Ultimate Officer
(i)	(ii)

13.

Name & Address of referees	
(i)	(ii)

14. Giving tuitions to candidates and/or running coaching centre for preparation of candidates of CSS Competitive Examination or attached with any Services Academy (CTP/STP) Yes/No

Note: Any change in address, telephone number, etc., should be communicated to the DG (Secrecy), FPSC only.

Date \_\_\_\_\_

Signature \_\_\_\_\_

15. Recommendations of the forwarding authority, if required

Date \_\_\_\_\_

Signature: \_\_\_\_\_

Affix Stamp

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**LIST SHOWING REFERENCE BOOKS / OPEN BOOKS TO BE PROVIDED TO**  
**PROBATIONERS FOR CONSULTATION DURING EXAMINATIONS AS**  
**MENTIONED AGAINST EACH PAPER**

S.#	Subject	Title of Books
1	Theory & Concepts of Income Tax Law	Huzaima & Ikram Two Volumes (Vol-I=Federal Direct Taxes of Pakistan, Vol-II=Federal Indirect Taxes & Other Statues) (by AA Consultants & Publishers)
2	Computation & Application of Income Tax Law	Huzaima & Ikram Two Volumes (Vol-I=Federal Direct Taxes of Pakistan, Vol-II=Federal Indirect Taxes & Other Statues) (by AA Consultants & Publishers)
3	Theory & Concepts of Sales Tax Law	Huzaima & Ikram Two Volumes (Vol-I=Federal Direct Taxes of Pakistan, Vol-II=Federal Indirect Taxes & Other Statues) (by AA Consultants & Publishers)
4	Computation & Application of Sales Tax & Federal Excise Laws	1. Huzaima & Ikram Two Volumes (Vol-I=Federal Direct Taxes of Pakistan, Vol-II=Federal Indirect Taxes & Other Statues) (by AA Consultants & Publishers)
5	Accountancy for Taxation-I	No Books Required
6	Accountancy for Taxation-II	No Books Required
7	General Laws-I	Training Folio on Genera Laws - I [Published by IRS Academy]
8	General Laws-II	Training Folio on Genera Laws - II [Published by IRS Academy]

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## THEORY AND CONCEPTS OF INCOME TAX LAW

### PRELIMINARY

The probationary officers are inducted in Civil Service of Pakistan through a combined competitive examination conducted by Federal Public Service Commission (FPSC). The successful candidates are allocated to their Occupational Groups in the order of their merit and choice. These probationary officers come from diversified educational backgrounds and only a few have prior knowledge of taxation laws, general statutes, or accountancy. The Specialized Training Programme (STP) is not intended to make these probationary officers expert in the subject but it is to familiarize them with the basic concepts of the subject so that they do not feel difficulty in starting their careers as officers of Inland Revenue Service. It is expected that they will develop their skills over a period of time after their exposure to a variety of cases during their field assignments. Moreover, duration of the STP is limited in which it is almost impossible to cover every topic in detail and at advanced level, which in any case is learnt through experience while posted in the field and through periodic in-service trainings / refresher courses.

### COURSE OBJECTIVES

To familiarize probationary officers with the provisions of Income Tax Law with relevant rules.

**LEVEL OF TRAINING:** VERY BASIC AT ELEMENTARY LEVEL WITH NO PRIOR FIELD EXPERIENCE OF TAX SERVICE

**COURSE OUTLINE – 51<sup>st</sup> STP**

**THEORY AND CONCEPTS OF INCOME TAX LAW**

Duration of Paper = 3 hours

[OPEN BOOK]

Max Marks= 150

(Part-I & II=60 Marks, each, Part-III=30 Marks)

**LEVEL OF TRAINING: VERY BASIC AT ELEMENTARY LEVEL WITH NO PRIOR FIELD EXPERIENCE OF TAX SERVICE**

**INCOME TAX ORDINANCE, 2001 AS ON 01.07.2024**

Proposed Course Outline	Distribution of Marks
<b>PART- I (Marks=60)</b> <b>Definition, Charge of Tax, Persons &amp; Heads of Income</b>	
<ul style="list-style-type: none"> <li>• <b>Chapter I (Definitions): Sec 1-3</b></li> <li>• <b>Chapter II (Charge of Tax): Sec 4, 4B, 4C, 5, 6, 7, 7B, 7E, 8</b></li> <li>• <b>Chapter-III (Tax on Taxable Income):</b> <ul style="list-style-type: none"> <li>• Part I (Computation of Taxable Income): Sec 9 to 11</li> <li>• Part II (Salary): Sec 12 to 14</li> <li>• Part III (Income from Property): Sec 15 to 16</li> <li>• Part IV (Income from Business): Sec 18 to 29, 32 to 36</li> <li>• Part V (Capital Gains): Sec 37 to 38</li> <li>• Part VI (Income from Other Sources): Sec 39 to 40</li> <li>• Part VII (Exemptions and Tax Concessions): Sec 41 to 55</li> <li>• Part VIII (Losses): Sec 56 to 59B</li> <li>• Part IX (Deductible Allowances): Sec 60, 60A, 60B and 60D</li> <li>• Part X (Tax Credits): Sec 61, 63, 64B, 64D, 65, 65B, 65E to 65G</li> </ul> </li> <li>• <b>Chapter IV (Common Rules): Sec 66 to 79</b></li> <li>• <b>Chapter-V (Persons): Sec 80 to 89, 90 to 92, 94</b></li> <li>• <b>Chapters VII (International): Sec 101 to 107</b></li> <li>• <b>Chapter VIII (Anti-Avoidance) (Sec 108 to 110, excluding Sec 111)</b></li> <li>• <b>Chapter IX (Minimum Tax): Sec 113 &amp; 113C</b></li> <li>• <b>First, Third &amp; Tenth Schedules to the Income Tax Ordinance, 2001</b></li> <li>• <b>Relevant rules of Income Tax Rules, 2002 as on 01.07.2024</b></li> </ul>	<p><b>30 Marks Each question</b></p> <p><b>(To attempt 2 out of 3 questions)</b></p>
<b>PART- II (Marks=60)</b> <b>Enforcement &amp; Withholding</b>	
<ul style="list-style-type: none"> <li>• <b>Chapter X (Procedure)</b> <ul style="list-style-type: none"> <li>• Part IV (Collection and Recovery of Tax): Sec 137 to 146D</li> <li>• Part VI (Refunds): Sec 170 to 171A</li> <li>• Part X (Penalty): Sec 182 to 183</li> <li>• Part XII (Default Surcharge): Sec 205 to 205A</li> <li>• Part XI (Offences and Prosecutions): Sec 191 to 236G</li> <li>• Part V (Advance Tax and Deduction of Tax at Source): Sec 147 to 169</li> </ul> </li> </ul>	<p><b>30 Marks Each question</b></p> <p><b>(To attempt 2 out of 3 questions)</b></p>

<ul style="list-style-type: none"> <li>• Chapter XII (Transitional Advance Tax Provisions): Sec 231AB to 236Z</li> <li>• First, Third &amp; Tenth Schedules to the Income Tax Ordinance, 2001</li> <li>• Relevant rules of Income Tax Rules, 2002 as on 01.07.2024</li> </ul>	
<b>PART- III (Marks=30)</b> <b>Procedure: Registration, Returns, Assessment, Records, Audit &amp; Appeal</b>	
<ul style="list-style-type: none"> <li>• Chapter X (Procedure) <ul style="list-style-type: none"> <li>• Part IX (Taxpayer's Registration): Sec 181 to 181E</li> <li>• Part I (Returns): Sec 114 to 119</li> <li>• Part II (Assessments): Sec 120 to 126</li> <li>• Part III (Appeals): Sec 127 to 133, 134A, 136</li> <li>• Part VII (Representatives): Sec 172 &amp; 173</li> <li>• Part VIII (Records, Information Collection and Audit): Sec 174 to 180</li> </ul> </li> <li>• Chapter XI (Administration): Sec 172 &amp; 173</li> <li>• Chapter XIII (Miscellaneous): Sec 237 &amp; 237A</li> <li>• Section 111</li> <li>• Section 221</li> <li>• First, Third &amp; Tenth Schedules to the Income Tax Ordinance, 2001</li> <li>• Relevant rules of Income Tax Rules, 2002 as on 01.07.2024</li> </ul>	<p>30 Marks Each question</p> <p>(To attempt 1 out of 2 questions)</p>

### SCOPE OF FPOE SYLLABUS

Concerned provisions of Schedules will be covered along with relevant sections.

In all 3 parts, the ability of the candidates to apply relevant provisions of law is to be tested either through theory-based or scenario-based questions.

#### SUGGESTED READING MATERIAL

1. Income Tax Ordinance, 2001 as on 01.07.2024. (First, Third & Tenth Schedules).
2. Income Tax Rules, 2002 as on 01.07.2024.

#### Reference Books to be Provided in FPOE

Huzaima & Ikram Two Volumes (Vol-I=Federal Direct Taxes of Pakistan,  
Vol-II=Federal Indirect Taxes & Other Statues) (by AA Consultants & Publishers)



## COMPUTATION AND APPLICATION OF INCOME TAX LAW

### PRELIMINARY

The probationary officers are inducted in Civil Service of Pakistan through a combined competitive examination conducted by Federal Public Service Commission (FPSC). The successful candidates are allocated to their Occupational Groups in the order of their merit and choice. These probationary officers come from diversified educational backgrounds and only a few have prior knowledge of taxation laws, general statutes, or accountancy. The Specialized Training Programme (STP) is not intended to make these probationary officers expert in the subject but it is to familiarize them with the basic concepts of the subject so that they do not feel difficulty in starting their careers as officers of Inland Revenue Service. It is expected that they will develop their skills over a period of time after their exposure to a variety of cases during their field assignments. Moreover, duration of the STP is limited in which it is almost impossible to cover every topic in detail and at advanced level, which in any case is learnt through experience while posted in the field and through periodic in-service trainings / refresher courses.

### COURSE OBJECTIVES

To familiarize probationary officers with the provisions of Income Tax Law with relevant rules.

**LEVEL OF TRAINING: VERY BASIC AT ELEMENTARY LEVEL WITH NO PRIOR FIELD EXPERIENCE OF TAX SERVICE**

## COURSE OUTLINE – 51<sup>st</sup> STP

### COMPUTATION AND APPLICATION OF INCOME TAX LAW

[OPEN BOOK]

Duration of Paper = 3 hours

Max Marks= 150

(Part-I & II=60 Marks, each, Part-III=30 Marks]

**LEVEL OF TRAINING: VERY BASIC AT ELEMENTARY LEVEL WITH NO PRIOR FIELD EXPERIENCE OF TAX SERVICE**

- **PRACTICAL PROBLEMS BASED ON COURSE CONTENTS FOR INCOME TAX ORDINANCE, 2001 AS ON 01.07.2024.**

Proposed Course Outline	Distribution of Marks
<b>PART- I (Marks=60)</b> <b>Computation of Income and Tax</b>	
<ul style="list-style-type: none"><li>• Computation of income and tax under various heads of Income <u>excluding persons covered under 2<sup>nd</sup> Schedule, 4<sup>th</sup> to 9<sup>th</sup> Schedules., 11<sup>th</sup> &amp; 12<sup>th</sup> Schedules</u></li><li>• Computation of Minimum tax on income of certain persons (S. 113), ACT (S.113C), Super Tax (S.4B &amp; 4C) &amp; Tax on deemed income (S.7E)</li></ul>	30 Marks Each question  (To attempt 2 out of 3 questions)
<b>PART- II (Marks=60)</b> <b>Calculation of taxable deductions, advance tax, withholding taxes, refund, penalty and default surcharge</b>	
<ul style="list-style-type: none"><li>• <b>Calculation of admissible deductions:</b> - Depreciation, Initial allowance, First year allowance, Amortization deduction (First &amp; Third Schedule);</li><li>• <b>Application &amp; calculation of provisions of sections 147, 168 and 169 along with Tenth Schedule</b></li><li>• Verification, calculation &amp; determination of refund u/s 170 &amp; 171. Additional payment for delayed refunds u/s 171</li><li>• Calculation of penalties u/s 182</li><li>• Calculation of Default u/s 161/162 &amp; 205</li></ul>	30 Marks Each question  (To attempt 2 out of 3 questions)
<b>PART- III (Marks=30)</b> <b>Application of Income Tax Law</b>	
<p>The candidates will be tested either through theory-based or scenario-based questions on the following: (Section 120, 121, 122, 174, 176, 177 and Rules 28 to 33)</p> <p><b>Reasons to conduct Audit:</b></p> <ol style="list-style-type: none"><li>To check accuracy and completeness of declaration;</li><li>To detect concealment and tax evasion;</li></ol> <p><b>How to verify declaration filed by taxpayers:</b></p>	30 Marks Each question  (To attempt 1 out of 2 questions)

<p>a. Letter of intimation to the taxpayer about selection of taxpayer's case for audit.</p> <p>b. Calling of books of accounts and other records.</p> <p><b>How to verify declaration:</b></p> <p>a. Internal evidence, e.g. different analyses; spot enquiries, reconciliation of sales tax returns</p> <p>b. Examination of the books of accounts/records maintained by the taxpayer;</p> <p>c. Third party information e.g. banks, utility agencies, regulatory and licensing authorities, etc;</p> <p>d. Analysis of gathered information with reference to tax law provisions;</p> <p><b>Preliminaries of issuance of SCN:</b></p> <p>a. Brief introduction of the taxpayer's particulars with reference to his business, tax declaration, &amp; records, etc. maintained by the taxpayer and level of compliance by the taxpayer to the notices issued;</p> <p>b. Framing issues with regard to non-compliance of law to be confronted in SCN</p> <p>c. Relevant provisions of law must be quoted correctly;</p> <p>d. Issues regarding non-payment or evasion of tax or concealment as the case may be should be framed against the taxpayer;</p> <p>e. Essential facts about the audit procedure adopted &amp; proper service of notices, etc;</p> <p>f. Giving a reason on each point raised in the show cause notice and its impact on assessment of income;</p> <p>g. Compute total taxable income under each head;</p> <p>h. Clearly mention the income tax, default surcharge and penalty to be charged</p> <p>i. Reasonable opportunity of hearing must be provided to the registered person.</p>	
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### Scope of FPOE Syllabus

**In all 3 parts, the ability of the candidates to apply relevant provisions of law is to be tested either through computation/ scenario-based questions.**

#### **SUGGESTED READING MATERIAL**

1. Income Tax Ordinance, 2001 as on 01.07.2024. (First, Third & Tenth Schedules only).
2. Income Tax Rules, 2002 as on 01.07.2024.

#### **Reference Books to be Provided in FPOE**

Huzaima & Ikram Two Volumes (Vol-I=Federal Direct Taxes of Pakistan,  
Vol-II=Federal Indirect Taxes & Other Statues) (by AA Consultants & Publishers)

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## THEORY AND CONCEPTS OF SALES TAX LAW

### PRELIMINARY

The probationary officers are inducted in Civil Service of Pakistan through a combined competitive examination conducted by Federal Public Service Commission (FPSC). The successful candidates are allocated to their Occupational Groups in the order of their merit and choice. These probationary officers come from diversified educational backgrounds and only a few have prior knowledge of taxation laws, general statutes, or accountancy. The Specialized Training Programme (STP) is not intended to make these probationary officers expert in the subject but it is to familiarize them with the basic concepts of the subject so that they do not feel difficulty in starting their careers as officers of Inland Revenue Service. It is expected that they will develop their skills over a period of time after their exposure to a variety of cases during their field assignments. Moreover, duration of the STP is limited in which it is almost impossible to cover every topic in detail and at advanced level, which in any case is learnt through experience while posted in the field and through periodic in-service trainings / refresher courses.

### COURSE OBJECTIVES

To familiarize probationary officers with the provisions of Sales Tax Law with relevant rules.

**LEVEL OF TRAINING: VERY BASIC AT ELEMENTARY LEVEL WITH NO PRIOR FIELD EXPERIENCE OF TAX SERVICE**

**COURSE OUTLINE – 51<sup>st</sup> STP**

**THEORY AND CONCEPTS OF SALES TAX LAW**

Duration of Paper = 3 hours

[OPEN BOOKS]

Max Marks= 150

(Part-I & II=60 Marks, each, Part-III=30 Marks)

**LEVEL OF TRAINING: VERY BASIC AT ELEMENTARY LEVEL WITH NO PRIOR FIELD EXPERIENCE OF TAX SERVICE**

**SALES TAX ACT, 1990 AS ON 01.07.2024**

Proposed Course Outline	Distribution of Marks
<b>PART – I (Marks = 60)</b> <b>Definitions, Charging, Registration, Record &amp; Returns</b>	
<ul style="list-style-type: none"> <li>• Chapter-I (Preliminary): Sec 1 &amp; 2</li> <li>• Chapter-II (Scope and Payment of Tax): Sec 3, 3B to 13</li> <li>• Chapter-IV (Book Keeping &amp; Invoicing Requirements): Sec 22 to 25AA</li> <li>• Chapter-VI (Appointment of Officer of Sales Tax and their Powers): Sec 30 to 32A</li> <li>• Relevant rules of Sales Tax Rules, 2006 as on 01.07.2024</li> </ul>	<p>30 Marks Each question</p> <p>(To attempt 2 out of 3 questions)</p>
<b>PART – II (Marks = 60)</b> <b>Enforcement Mechanism &amp; Appeals</b>	
<ul style="list-style-type: none"> <li>• Chapter-VII (Offences and Penalties): Sec 33 to 40E, 51</li> <li>• Chapter-VIII (Appeals): Sec 45A to 47A</li> <li>• Chapter-IX (Recovery of Arrears): Sec 48, 53,54</li> <li>• Relevant rules from Sales Tax Rules, 2006 as on 01.07.2024</li> </ul>	<p>30 Marks Each question</p> <p>(To attempt 2 out of 3 questions)</p>
<b>PART – III) (Marks = 30)</b> <b>Miscellaneous</b>	
<ul style="list-style-type: none"> <li>• Chapter-III (Registration): Sec 14, 21 &amp; 21A</li> <li>• Chapter-V (Returns): Sec 26, 26 to 29</li> <li>• (Refund) Sections: 10, 66 to 67A</li> <li>• Chapter-X (Miscellaneous): Sections 49-50B; 52-52A; 55-65; 68-77</li> <li>• Relevant rules from Sales Tax Rules, 2006 as on 01.07.2024</li> </ul>	<p>30 Marks Each question</p> <p>(To attempt 1 out of 2 questions)</p>

**SCOPE OF FPOE SYLLABUS**

Concerned provisions of Schedules will be covered along with relevant sections.

In all 3 parts, the ability of the candidates to apply relevant provisions of law is to be tested either through theory-based or scenario-based questions.

**SUGGESTED READING MATERIAL**

1. Sales Tax Act, 1990 as on 01.07.2024.
2. Sales Tax Rules, 2006 as on 01.07.2024.

**Reference Books to be Provided in FPOE**

Huzaima & Ikram Two Volumes (Vol-I=Federal Direct Taxes of Pakistan, Vol-II=Federal Indirect Taxes & Other Statues)(by AA Consultants & Publishers)

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## Computation and Application of Sales Tax & Federal Excise Laws

### PRELIMINARY

The probationary officers are inducted in Civil Service of Pakistan through a combined competitive examination conducted by Federal Public Service Commission (FPSC). The successful candidates are allocated to their Occupational Groups in the order of their merit and choice. These probationary officers come from diversified educational backgrounds and only a few have prior knowledge of taxation laws, general statutes, or accountancy. The Specialized Training Programme (STP) is not intended to make these probationary officers expert in the subject but it is to familiarize them with the basic concepts of the subject so that they do not feel difficulty in starting their careers as officers of Inland Revenue Service. It is expected that they will develop their skills over a period of time after their exposure to a variety of cases during their field assignments. Moreover, duration of the STP is limited in which it is almost impossible to cover every topic in detail and at advanced level, which in any case is learnt through experience while posted in the field and through periodic in-service trainings / refresher courses.

### COURSE OBJECTIVES

To enable the probationary officers to conduct audit, to examine the Books of Accounts with reasonable skills and to gather and use direct / third party information for amendment in assessment.

**LEVEL OF TRAINING: VERY BASIC AT ELEMENTARY LEVEL WITH NO PRIOR FIELD EXPERIENCE OF TAX SERVICE**

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**COURSE OUTLINE – 51<sup>st</sup> STP**

**Computation and Application of Sales Tax & Federal Excise Laws**

[OPEN BOOKS]

Duration of Paper = 3 hours

Max Marks= 150

(Part-I & II=60 Marks, each, Part-III= 30 Marks)

**LEVEL OF TRAINING:** VERY BASIC AT ELEMENTARY LEVEL WITH NO PRIOR FIELD EXPERIENCE OF TAX SERVICE

**SALES TAX ACT, 1990 AS ON 01.07.2024 AND  
FEDERAL EXCISE ACT, 2005 AS ON 01.07.2024**

Proposed Course Outline	Distribution of Marks
<b>PART- I (Marks=60) Federal Excise Act, 2005</b>	
The candidates will be tested either through theory-based or scenario-based questions on the following: <ul style="list-style-type: none"><li>• Federal Excise Act, 2005</li><li>• Federal Excise Rules, 2005</li></ul> <b>Significant sections:</b> <ul style="list-style-type: none"><li>• Section 2 to 28</li><li>• Sec 44 to 47AB</li></ul>	<b>30 Marks Each question</b>  <b>(To attempt 2 out of 3 questions)</b>
<b>PART- II (Marks=60) Computation of Sales Tax and Federal Excise Duty</b>	
The candidates will be tested either through computation/scenario-based questions on the following: <ul style="list-style-type: none"><li>• Calculation of liability of sales tax including Input Tax / Output Tax Calculation and Refund (Sections 3, 4, 7, 8, 8B)</li><li>• Calculation of liability of federal excise duty and refund of duty</li><li>• Calculation of liability of federal excise duty in case of Retail Sales Tax</li><li>• Calculation of default surcharge &amp; penalties</li></ul>	<b>30 Marks Each question</b>  <b>(To attempt 2 out of 3 questions)</b>
<b>PART- III (Marks=30) Application of Sales Tax &amp; Federal Excise Laws</b>	
The candidates will be tested either through theory-based or scenario-based questions on the following: (Section 3, 7, 7A, 8 and 8B) <b>Reasons to conduct Audit:</b> <ul style="list-style-type: none"><li>a. To check accuracy and completeness of declaration;</li><li>b. To detect tax evasion as well as tax fraud;</li></ul> <b>How to verify monthly declaration filed by registered persons:</b> <ul style="list-style-type: none"><li>a. Internal evidence, e.g. Different analysis including production analysis in case of manufacturers; On the spot enquiries etc;</li></ul>	<b>30 Marks Each question</b>  <b>(To attempt 1 out of 2 questions)</b>

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- b. Examination of the books of accounts/ records maintained by the taxpayer especially sale and purchase invoices; purchase and sale registers/ statements, party ledgers, gate passes, inventory records, record of bank transactions, compliance of Section 73, Bills of utility companies i.e. electricity, gas etc;
  - c. Reconciliation of sales tax returns with the record maintained by the registered person;
  - d. Analysis as to whether the special procedure applicable has been correctly followed and complied with;
  - e. Whether the provisions of law with respect to withholding of sales tax have been properly complied with;
  - f. Analysis of gathered information with reference to provisions of tax law.

**Preliminaries of issuance of SCN:**

- a. Brief introduction of the registered person's particulars with reference to his business, tax declaration, & records, etc. maintained by the registered person and level of compliance by the registered person to the notices issued;
- b. Framing issues with regard to non-compliance of law to be confronted in SCN
- c. Relevant provisions of law must be quoted correctly;
- d. Issues regarding non-payment or evasion of tax or tax fraud as the case may be should be framed against the registered person;
- e. Essential facts about the audit procedure adopted & proper service of notices, etc;
- f. Giving a reason on each point raised in the show cause notice and its impact on assessment of tax;
- g. Compute total liability of sales tax and federal excise under each head;
- h. Clearly mention the sales tax, federal excise, default surcharge and penalty the registered person is required to deposit.
- i. Reasonable opportunity of hearing must be provided to the registered person.

**Scope of FPOE Syllabus**

In part I, the ability of the candidates to apply relevant provisions of law is to be tested either through theory-based or scenario-based questions.

In parts II & III, the ability of the candidates to apply relevant provisions of law is to be tested either through computation/ scenario-based questions.

**SUGGESTED READING MATERIAL**

1. Sales Tax Act, 1990 as on 01.07.2024.
2. Sales Tax Rules, 2006 as on 01.07.2024.
3. Federal Excise Act, 2005 as on 01.07.2024.
4. Federal Excise Rules, 2005 as on 01.07.2024.

**Reference Books to be Provided in FPOE**

1. Huzaima & Ikram Two Volumes (Vol-I=Federal Direct Taxes of Pakistan, Vol-II=Federal Indirect Taxes & Other Statues) (by AA Consultants & Publishers).



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## ACCOUNTANCY FOR TAXATION-I

### **PRELIMINARY**

The probationary officers are inducted in Civil Service of Pakistan through a combined competitive examination conducted by Federal Public Service Commission (FPSC). The successful candidates are allocated to their Occupational Groups in the order of their merit and choice. These probationary officers come from diversified educational backgrounds and only a few have prior knowledge of taxation laws, general statutes, or accountancy. The Specialized Training Programme (STP) is not intended to make these probationary officers expert in the subject but it is to familiarize them with the basic concepts of the subject so that they do not feel difficulty in starting their careers as officers of Inland Revenue Service. It is expected that they will develop their skills over a period of time after their exposure to a variety of cases during their field assignments. Moreover, duration of the STP is limited in which it is almost impossible to cover every topic in detail and at advanced level, which in any case is learnt through experience while posted in the field and through periodic in-service trainings / refresher courses.

### **COURSE OBJECTIVES**

To familiarize the probationary officers to the basic concepts of Accountancy so as to enable them to scrutinize audited accounts.

**LEVEL OF TRAINING:** VERY BASIC AT ELEMENTARY LEVEL WITH NO PRIOR FIELD EXPERIENCE OF TAX SERVICE

**COURSE OUTLINE – 51<sup>st</sup> STP**

**ACCOUNTANCY FOR TAXATION-I**

[WITHOUT BOOKS]

Max Marks= 100

(Part-I=40 Marks, each, Part-II= 60 Marks)

Duration of Paper = 3 hours

**LEVEL OF TRAINING: VERY BASIC AT ELEMENTARY LEVEL WITH NO PRIOR FIELD EXPERIENCE OF TAX SERVICE.**

Note: Following book is consulted for teaching the syllabus of "Principles of Accounting":

**"Frankwood's Business Accounting: An Introduction to Business Accounting" 15<sup>th</sup> Edition**

- Question may be given in exams only from the above book.
- Soft copy of the above book will be provided to the examiner, if required.

Proposed Course Outline	Distribution of Marks
<b>PART –I (40 Marks)</b>	
i. Meaning, types and stakeholders of business; and forms of business organizations ii. Accounting and its branches iii. Basic terminologies used in accounting – assets, liabilities, capital/owner's equity, drawings, incomes/revenues, expenses, profit/loss, goods/merchandise, purchases, purchases returns/returns outwards, sales, sales returns/returns inwards, stock/inventory, debtors, creditors, transaction, sales discount, purchases discount, trade discount, cash discount, account, financial statements, depreciation, accounting vs book-keeping iv. Fundamental accounting concepts – business entity, accounting period, dual aspect, historical cost, money measurement, accrual, consistency, true and fair view, materiality, prudence, completeness, relevance, going concern, substance over form, full disclosure v. Chart of accounts, double entry system, accounting equation and rules of debit and credit vi. Accounting cycle – stages vii. Preparation of journal entries viii. Types of journals – sales journal, purchases journal, sales returns journal, purchases returns journal, cash book, general journal ix. Postings to ledger x. Types of ledgers – sales ledger, purchases ledger, general ledger xi. Preparation of unadjusted trial balance	<b>20 Marks Each question</b>  <b>(To attempt 2 out of 3 questions)</b>
<b>PART-II (60 Marks)</b>	
i. Adjustments for financial statements – entries for accruals, prepayments, and other adjustments ii. Preparation of adjusted trial balance	<b>20 Marks Each question</b>

<ul style="list-style-type: none"><li>iii. Preparation of final accounts of a sole trader – income statement (profit &amp; loss a/c) and statement of financial position (balance sheet)</li><li>iv. Closing process – entries &amp; post-closing trial balance</li><li>v. Depreciation of fixed assets &amp; its calculation using different methods – straight line, diminishing/declining balance,</li><li>vi. Acquisition and disposal of fixed assets</li><li>vii. Measurement of inventories – lower of cost and NRV</li><li>viii. Cost of inventories – FIFO, LIFO, AVCO</li><li>ix. Bank reconciliation statement</li><li>x. Capital &amp; revenue expenditures</li><li>xi. Rectification of errors – types of errors, correcting entries, suspense account, the effect of errors on profit, statement of corrected net profit</li><li>xii. Preparation of accounts of non-profit organizations (NPOs) – receipts and payments account, income &amp; expenditure account, balance sheet</li><li>xiii. Accounting for Partnerships – preparation of final accounts of a partnership firm, appropriation of profit among partners</li></ul>	<b>(To attempt 3 out of 5 questions)</b>
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**SUGGESTED READING MATERIAL:**

- Frankwood's Business Accounting: An Introduction to Business Accounting -- 15<sup>th</sup> Edition.

**Note: No Reference Books will be provided in Exams**

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## ACCOUNTANCY FOR TAXATION-II

### **PRELIMINARY**

The probationary officers are inducted in Civil Service of Pakistan through a combined competitive examination conducted by Federal Public Service Commission (FPSC). The successful candidates are allocated to their Occupational Groups in the order of their merit and choice. These probationary officers come from diversified educational backgrounds and only a few have prior knowledge of taxation laws, general statutes, or accountancy. The Specialized Training Programme (STP) is not intended to make these probationary officers expert in the subject but it is to familiarize them with the basic concepts of the subject so that they do not feel difficulty in starting their careers as officers of Inland Revenue Service. It is expected that they will develop their skills over a period of time after their exposure to a variety of cases during their field assignments. Moreover, duration of the STP is limited in which it is almost impossible to cover every topic in detail and at advanced level, which in any case is learnt through experience while posted in the field and through periodic in-service trainings / refresher courses.

### **COURSE OBJECTIVES**

To familiarize the probationary officers to the basic concepts of Accountancy so as to enable them to scrutinize audited accounts.

**LEVEL OF TRAINING:** VERY BASIC AT ELEMENTARY LEVEL WITH NO PRIOR FIELD EXPERIENCE OF TAX SERVICE

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**COURSE OUTLINE – 51<sup>st</sup> STP**

**ACCOUNTANCY FOR TAXATION-II**

Duration of Paper = 3 hours

[WITHOUT BOOKS]

Max Marks= 100

(Part-I & III=20 Marks, Part-II =60 Marks)

**LEVEL OF TRAINING: VERY BASIC AT ELEMENTARY LEVEL WITH NO PRIOR FIELD EXPERIENCE OF TAX SERVICE**

**Note:** Following books are consulted for teaching the syllabus of "Applied Accountancy":

PART-I & III	(Chapters 36,37,38,39) of "Frankwood's Business Accounting -- 15 <sup>th</sup> edition" (Chapter 1, 4 & 5) of "Advanced Accounting" by Sohail Afzal & Arif Ch."
PART-II	"Cost Accounting" by Sohail Afzal & Dr. Zafar Ahmad

- Question may be given in exams only from the above books.
- Soft copies of the above books will be provided to the examiner, if required

Proposed Course Outline	Distribution of Marks
<b>PART –I (20 Marks)</b>	
i. Introduction to cost accounting ii. Cost & managerial accounting vs financial accounting iii. Classification of costs according to function, traceability, behavior, controllability, decision making, planning iv. Preparation of cost of goods manufactured and sold statement v. Process costing vi. Job, batch & service costing vii. Joint & by-products	<b>20 Marks Each question</b>  <b>(To attempt 1 out of 2 questions)</b>
<b>PART –II (60 Marks)</b>	
i. Definition of a company ii. Formation of a public company – promotion, incorporation, commencement of business iii. Important legal documents of a public limited company iv. Books of Accounts u/s 220 of the Companies Act 2017 v. Annual General Meeting u/s 132 of the Companies Act 2017 vi. Financial Statements & contents thereof u/s 223 & 225 of the Companies Act 2017 vii. Directors Report u/s 227 of the Companies Act 2017 viii. Dividends u/s 240 & 241 of the Companies Act 2017 ix. Audit u/s 246, 247, 248, 249, 250 & 251 of the Companies Act 2017 x. Share capital of a company – authorized, issued, subscribed, called-up, paid-up xi. Accounting for issuance of shares at par, premium & discount xii. Preparation of fixed assets schedule xiii. Classification of companies as per third (3rd) schedule to the Companies Act 2017	<b>20 Marks Each question</b>  <b>(To attempt 3 out of 5 questions, with 1 question out of 2 choices from financial statements compulsory)</b>

- xiv. Disclosure requirements as per 4<sup>th</sup> & 5<sup>th</sup> schedule to the Companies Act, 2017
- xv. Standards:
  - International Accounting Standards (IAS) - IAS 1, 2, 7, 8, 12, 16, 23, 33, 36, 37, 38
  - International Financial Reporting Standards (IFRS) – IFRS 15, 16
  - International Auditing Standards (ISA) – ISA 240, 250, 300, 315, 500, 520, 700, 705, 706, 710, 720

**(Objectives of the relevant standard only)**
- xvi. Preparation of financial statements of a company –
  - Statement of Financial Position (Balance Sheet),
  - Income Statement & Statement of Comprehensive Income,
  - Statement of Cash Flows,
  - Statement of Changes in Equity,
  - Notes to the Financial Statements

**PART –III (20 Marks)**

<ul style="list-style-type: none"> <li>i. Accounting ratio – meaning &amp; expression</li> <li>ii. Importance/usefulness of accounting ratios</li> <li>iii. Classification of accounting ratio – profitability, short-term solvency (liquidity), long-term solvency (stability), turnover (efficiency)</li> <li>iv. Calculation &amp; interpretation of profitability ratios – gross profit ratio, net profit ratio, expenses ratio, earnings per share (EPS), return on equity (ROE), return on assets (ROA), return on capital employed (ROCE), return on investment (ROI)</li> <li>v. Calculation &amp; interpretation of short-term solvency (liquidity) ratios – current (working capital) ratio, liquid/quick (acid-test) ratio, Cash Ratio</li> <li>vi. Calculation &amp; interpretation of long-term solvency (stability) ratios – debt-equity (leverage) ratio, interest cover (times-interest-earned) ratio</li> <li>vii. Calculation &amp; interpretation of turnover (efficiency) ratios – stock turnover ratio &amp; average age of stock, debtors turnover ratio &amp; average collection period, creditors turnover ratio &amp; average payment period, assets turnover ratio, operating cycle calculation</li> <li>viii. Horizontal (trend) analysis and vertical (common size) analysis</li> </ul>	<p><b>20 Marks Each question</b></p> <p><b>(To attempt 1 out of 2 questions)</b></p>
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**SUGGESTED READING MATERIAL:**

PART-I & III	(Chapters 36,37,38,39) of “ <b>Frankwood's Business Accounting -- 15<sup>th</sup> edition</b> ” (Chapter 1, 4 & 5) of “ <b>Advanced Accounting</b> ” by Sohail Afzal & Arif Ch.”
PART-II	“ <b>Cost Accounting</b> ” by Sohail Afzal & Dr. Zafar Ahmad

**No Reference Books will be Provided in FPOE.**

**GENERAL LAWS - I**

**PRELIMINARY**

The probationary officers are inducted in Civil Service of Pakistan through a combined competitive examination conducted by Federal Public Service Commission (FPSC). The successful candidates are allocated to their Occupational Groups in the order of their merit and choice. These probationary officers come from diversified educational backgrounds and only a few have prior knowledge of taxation laws, general statutes, or accountancy. The Specialized Training Program (STP) is not intended to make these probationary officers expert in the subject but it is to familiarize them with the basic concepts of the subject so that they do not feel difficulty in starting their careers as officers of Inland Revenue Service. It is expected that they will develop their skills over a period of time after their exposure to a variety of cases during their field assignments. Moreover, duration of the STP is limited in which it is almost impossible to cover every topic in detail and at advanced level, which in any case is learnt through experience while posted in the field and through periodic in-service trainings / refresher courses.

No reported judgment is included in the course.

**COURSE OBJECTIVES**

To introduce and familiarize the probationary officers with the relevant provisions of General Statutes.

**LEVEL OF TRAINING: VERY BASIC AT ELEMENTARY LEVEL WITH NO PRIOR FIELD EXPERIENCE OF TAX SERVICE**

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**COURSE OUTLINE – 51<sup>st</sup> STP**

**GENERAL LAWS - I**

Duration of Paper = 3 hours

[OPEN BOOK]

Max Marks= 100

[Part-I=40 Marks, Part-II=60 Marks]

[OPEN BOOK FOR WHOLE PAPER EXCEPT FOR "Government Servants E&D Rules, 1973 AND Secretariat instructions"]

Proposed Course Outline		Distribution of Marks
<b>Part I (40 Marks)</b>		
<ul style="list-style-type: none"> <li>• The Federal Board of Revenue Act, 2007</li> <li>• Universal Declaration of Human Rights Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW)</li> <li>• Protection Against Harassment of Women at Workplace Act 2010</li> <li>• FTO Ordinance, 2000</li> </ul>		<b>20 Marks Each question</b>  <b>(To attempt 2 out of 3 questions)</b>
<ul style="list-style-type: none"> <li>• Rules of Business, 1973</li> <li>• Manual of Secretariat Instructions</li> <li>• Efficiency and Discipline Rules, 1973</li> <li>• Human Resource Development</li> <li>• Public Procurement Rules 2004</li> </ul>		
<u><b>GENERAL CLAUSES ACT 1897</b></u> <ul style="list-style-type: none"> <li>• Definitions</li> <li>• Application of foregoing definition to previous enactments</li> <li>• Commencement and construction of time</li> <li>• Computation of time</li> <li>• Construction of notifications</li> <li>• Meaning of Service by Post</li> </ul>	<b>Sections:</b> 2 4 9 10 20 27	
<b>Part II (60 Marks)</b>		
<u><b>CIVIL PROCEDURE CODE, 1908</b></u> <ul style="list-style-type: none"> <li>i. Issue and service of summons.</li> <li>ii. Production, impounding &amp; return of documents.</li> <li>iii. Summoning &amp; attendance of witnesses.</li> <li>iv. Hearing of the suit &amp; examination of witnesses.</li> <li>v. Affidavits (Rules 1, 2 &amp; 3);</li> <li>vi. Commission (Rules 1-8, 15-18).</li> </ul>	Order-V Order-XIII Order-XVI Order-XVIII Order-XIX Order-XXVI	<b>20 Marks Each question</b>  <b>(To attempt 3 out of 5 questions)</b>
<u><b>CODE OF CRIMINAL PROCEDURE, 1898</b></u> <ul style="list-style-type: none"> <li>i. Definition</li> <li>ii. Trial of offences against other laws</li> <li>iii. Arrest how made</li> </ul>	<u><b>Sections</b></u> 4 5(2) 46 47	



iv. Search of place entered by person sought to be arrested	48	
v. Procedure where ingress not obtainable	49	
vi. Power to break open doors and windows for purposes of liberation	50	
vii. No unnecessary restraint	51	
viii. Search of arrested persons	61	
ix. Persons arrested not to be detained more than twenty-four hours	94	
x. Summons to produce document or other thing	96	
xi. When search warrant may be issued	103	
xii. Search to be made in presence of witnesses	155 to 198A	
xiii. CHAPTER XIV		
<b><u>PAKISTAN PENAL CODE, 1860</u></b>		
• Offences relating to public servants	<b><u>Sections</u></b> 161- 171A	
• False evidence & offences against public justice	191-199 & 229	
• Dishonestly issuing a cheque	489	
<b><u>QANOON-E- SHAHADAT ORDINANCE, 1984</u></b>		
i. Interpretation	<b><u>Sections</u></b> 2	
ii. Who may testify	3	
iii. Evidence as to affairs of State	6	
iv. Official communications	7	
v. Information as to commission of offences	8	
vi. Accomplice	16	
vii. Competence and number of witnesses:	17	
viii. Admission defined	30	
ix. Admission by party to proceeding or his agent, etc.	31	
x. When oral admissions as to contents of documents are relevant:	35	
xi. Admissions in civil cases, when relevant:	36	
xii. Confession to police officer not to be proved	38	
xiii. Accused persons to be liable to cross-examination:	44	
xiv. Entries in books of account when relevant	48	
xv. Proof of contents of documents:	72	
xvi. Primary evidence	73	
xvii. Secondary Evidence	74	
xviii. Proof of documents by primary evidence	75	
xix. Cases in which secondary evidence relating to documents may be given	76	
xx. Proof of signature and handwriting of person alleged to have signed or written document produced:	78	
xxi. Proof of execution of document required by law to be attested:	79	
xxii. Public documents:		
xxiii. Certified copies of public documents	85	
xxiv. Proof of other public documents:	87	

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xxv. Presumption as to genuineness of certified copies	89	
xxvi. Fact which need not to be proved	90-101 111-113	
<b><u>LIMITATION ACT, 1908</u></b>	<b><u>Sections</u></b>	
• Limitation of Suits, Appeals and applications	5 to 11	
• Computation of Period of Limitation	12 to 22	

**SUGGESTED READING MATERIAL**

1. Bare Acts/Constitution of Pakistan.
2. Putting Ethics to Work by UN by UN Ethics Office.
3. UNDP code of Ethics by UNDP.

**Reference Books to be Provided in FPOE**

Training Folio on General Laws - I

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## GENERAL LAWS - II

### **PRELIMINARY**

The probationary officers are inducted in Civil Service of Pakistan through a combined competitive examination conducted by Federal Public Service Commission (FPSC). The successful candidates are allocated to their Occupational Groups in the order of their merit and choice. These probationary officers come from diversified educational backgrounds and only a few have prior knowledge of taxation laws, general statutes, or accountancy. The Specialized Training Program (STP) is not intended to make these probationary officers expert in the subject but it is to familiarize them with the basic concepts of the subject so that they do not feel difficulty in starting their careers as officers of Inland Revenue Service. It is expected that they will develop their skills over a period of time after their exposure to a variety of cases during their field assignments. Moreover, duration of the STP is limited in which it is almost impossible to cover every topic in detail and at advanced level, which in any case is learnt through experience while posted in the field and through periodic in-service trainings / refresher courses.

No reported judgment is included in the course.

### **COURSE OBJECTIVES**

To introduce and familiarize the probationary officers with the relevant provisions of General Statutes.

**LEVEL OF TRAINING:** VERY BASIC AT ELEMENTARY LEVEL WITH NO PRIOR FIELD EXPERIENCE OF TAX SERVICE

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**COURSE OUTLINE -- 51<sup>st</sup> STP**

**GENERAL LAWS - II**

[OPEN BOOK]

Duration of Paper = 3 hours

Max Marks= 100

[Part-I=60 Marks, Part-II=40 Marks]

<b>Proposed Course Outline</b>	<b>Distribution of Marks</b>
<b>Part I (60 Marks)</b>	
<b><u>The Companies Act, 2017</u></b>	Sections: 2 9 14,15,16,17,18 21,22,24,25 27,28,29,32,33 ,34, 35 36 – 41 58,61,83,85,89 60,61,62 63,67,68 71-73 220,221,223 225-228,231- 239 240-243
<b><u>Transfer of Property Act, 1882</u></b>	Sections: 5 8 54 to 55 58,60,61 &67 105 122 & 123
<b><u>Sales of Goods Act, 1930</u></b>	Sections: 2 4 9 10 17 18 & 24 25 30 31 42

**The Customs Act, 1969**

- i. Definitions
  - ii. Customs Authorities and their powers
  - iii. Levy of Custom Duties
  - iv. Valuation and Clearance of Goods
  - v. Duty Drawback
  - vi. Concept of Smuggling and Misdeclaration
  - vii. Power of Search, Seizure and Arrest
  - viii. Significance of Customs Rulings to Income Tax and Sales ~~tax~~ ax
  - ix. Salient Features of Pakistan Customs Tariff
  - x. Features of Goods Declaration
  - xi. Purpose and Functions of WEBOC
- Pakistan Single Window

**Part II (40 Marks)**

**Anti-Money Laundering Act, 2010 & 2020**

- i. Introduction to international AML Framework
- ii. Salient features of AMLA 2010 & 2020
- iii. FBR as a regulator/supervisor of DFNBPs

20 Marks Each question

**Benami Transaction (Prohibition) Act, 2017**

(To attempt 2 out of 3 questions)

**The Islamabad Capital Territory (Tax on Services) Ordinance, 20~~0~~01**

**SUGGESTED READING MATERIAL**

1. Bare Acts/Constitution of Pakistan.
2. Putting Ethics to Work by UN by UN Ethics Office.
3. UNDP code of Ethics by UNDP.

**Reference Books to be Provided in F~~o~~POE**

Training Folio on General Laws - II