Taxation (TAX)

SYLLABUS CHECKLIST · 6 PARTS · 26 TOPICS

PART 1 GENERAL PRINCIPLES OF TAXATION

- ☐ Fundamental Principles of Taxation
- ☐ Taxpayer Classification
- ☐ Tax Legislation and Interpretation

PART 2 INCOME TAXATION

- ☐ Gross Income
- ☐ Tax on Passive Income
- ☐ Deductions from Gross Income
- ☐ Withholding Taxes
- ☐ Individual Income Taxation
- ☐ Income Tax Returns and Compliance
- ☐ Corporate Income Taxation
- ☐ TRAIN Law and CREATE Act Provisions

PART 3 TRANSFER TAXES (ESTATE AND DONOR'S TAX)

- ☐ Estate Taxation
- ☐ Vanishing Deduction
- ☐ Donor's Taxation

PART 4 VALUE-ADDED TAX AND OTHER PERCENTAGE TAXES

- ☐ Value-Added Tax Fundamentals
- ☐ VAT Compliance and Filing
- ☐ VAT on Sale of Goods and Services
- ☐ Other Percentage Taxes

PART 5 EXCISE TAX, DOCUMENTARY STAMP TAX, AND LOCAL TAXATION

- ☐ Excise Tax
- ☐ Local Taxation
- ☐ Documentary Stamp Tax
- ☐ Tariff and Customs Duties

PART 6 TAX REMEDIES AND TAX ADMINISTRATION

- ☐ Tax Remedies of the Government
- ☐ Court of Tax Appeals
- ☐ Tax Remedies of the Taxpayer
- ☐ Tax Administration and Enforcement

Syllabus source: Professional Regulation Commission (PRC) / Board of Accountancy (BOA), as listed in the app's syllabus constants.