
EXAMINATION

e-CTIM STU 25/2023

22 August 2023

NOTICE OF DECEMBER 2023 EXAMINATION DATES

1. The **closing date** for the registration of the December 2023 CTIM Examination is **Sunday, 15 October 2023**. The examination is scheduled to be held **ONLINE**.
2. The examination registration/entry form will be sent to all students by email. If you have yet to receive the examination registration/entry form by 30 September 2023, please contact the Examination Department at examination@ctim.org.my for assistance.
3. The examination timetable is set out below:

CTIM EXAMINATION TIMETABLE 18 – 21 DECEMBER 2023

Time	18 / 12 / 2023 (Monday)	19 / 12 / 2023 (Tuesday)	20 / 12 / 2023 (Wednesday)	21 / 12 / 2023 (Thursday)
9.00 AM – 12.15 PM *	Company & Business Law	Revenue Law	Advanced Taxation 1	Advanced Taxation 2
2.00 PM – 5.15 PM *	Personal Taxation	Business Taxation	Financial Accounting and Reporting	Economics

* Includes 15 minutes of reading time

Notes:

- a) For Personal Taxation and Business Taxation papers, candidates are allowed to bring the **Income Tax Act 1967** as reference during the examination.
- b) For Advanced Taxation 1 and Advanced Taxation 2 papers, candidates are allowed to bring the following Acts as references during the examination:
 - i) **Income Tax Act 1967**
 - ii) **Real Property Gains Tax Act 1976**
 - iii) **Stamp Act 1949**
 - iv) **Promotion of Investments Act 1986**
 - v) **Sales Tax Act 2018 & Service Tax Act 2018**

- c) For Company and Business Law paper, candidates are allowed to bring the following Acts as references during the examination:
- i) **Companies Act 2016**
 - ii) **Contracts Act 1950**
 - iii) **Sale of Goods Act 1957**
- d) For Revenue Law paper, candidates are allowed to bring the following Acts as references during the examination
- i) **Income Tax Act 1967**
 - ii) **Revenue Law Tax Cases Digest**
 - iii) **Real Property Gains Tax Act 1976**
 - iv) **Stamp Act 1949**
 - v) **Promotion of Investments Act 1986**
 - vi) **Sales Tax Act 2018 & Service Tax Act 2018**

The above Acts:

- **Should not include commentaries and annotation;**
- **Should be clean copies. Any written notes are disallowed; and**
- **Should be of hard copy and not electronic copy.**

4. Questions for the **December 2023 examination** will be based on legislation amended up to the **Finance Act 2023, Regulations, Gazette Orders and Public Rulings** issued up to **31 May 2023**.
5. Questions may be set based on reference to recent articles and case law decisions published in the Tax Guardian.
6. Please refer to the Student Guide, Clause 5 on page 12, which states that 'If the student does not attempt any examination paper for a continuous period of 3 years, the student will be deregistered following the end of the 3rd year'.

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