

## 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:

1. For Personal Taxation and Business Taxation papers, candidates are allowed to bring the **Income Tax Act 1967** as reference during the examination.
2. For Advanced Taxation 1, Revenue Law and Advanced Taxation 2 papers, candidates are allowed to bring the following Acts/Guideline/Framework as references during the examination:
  - a) **Income Tax Act 1967;**
  - b) **Real Property Gains Tax Act 1976;**
  - c) **Stamp Act 1949;**
  - d) **Promotion of Investments Act 1986;**
  - e) **Sales Tax Act 2018 & Service Tax Act 2018;**
  - f) **Transfer Pricing Guidelines;**
  - g) **Tax Audit Framework;**
  - h) **Tax Investigation Framework.**
3. For Revenue Law paper, candidates are allowed to bring an additional book as a reference during the examination.
  - i) **Revenue Law Tax Cases Digest.**
4. For Company and Business Law paper, candidates are allowed to bring the following Acts as references during the examination:
  - a) **Companies Act 2016;**
  - b) **Contracts Act 1950;**
  - c) **Sale of Goods Act 1957.**

### **The above Acts/Guideline/Framework/book:**

- **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.**
5. 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**.
  6. Questions may be set based on reference to recent articles and case law decisions published in the Tax Guardian.
  7. 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 3<sup>rd</sup> year'.