CA Final: New Course				
Paper 7: Direct Tax Laws and International Taxation (100 MARKS)				
SECTION-WISE WEIGHTAGE				
PART:1 (DIRECT TAX LAWS:70 MARKS)				
Section	**S.No.**	**Content**	**Weightage**	**Marks**
I	1	Basis of Charge, Residential Status, Income which do not form part of total income, heads of income, income of other person included in assessee's total income, aggregation of income, set-off and carry forward of losses, deductions from gross total income, rebates and reliefs.		
	2	Special Provisions Relating to companies and certain persons other than a company.	35%-45%	25-32 Marks
II	3	Provisions Relating to Charitable and religious trusts and institutions, political parties and electoral trusts.	5%-10%	4-7 Marks
III	4	Tax Planning, Tax Avoidance & Tax Evasion.	5%-10%	4-7 Marks
IV	5	Collection & Recovery of Tax, Refunds.	15%-20%	11-14 Marks
V	6	Income-Tax Authorities, Procedure for assessment, Appelas and Revision		
	7	Settlement of Tax Cases, Penalities, Offences & Prosecution	15%-25%	11-18 Marks
VI	8	Liability in Special Cases		
	9	Miscellaneous Provisions and Other Provisions	5%-10%	4-7 Marks
PART:2 (INTERNATIONAL TAXATION:30 MARKS)				
I	1	Taxation of International Transactions and Non-resident taxation		
		(i) Provisions of the Income Tax Act'1961, including-		
		(a) Specific Provisions Relating to Non- Residents		
		(b) Double Taxation Relief		
		© Transfer Pricing and Other Anti-Avoidance Measures		
		(d) Advance Rulings		
		(ii) Equalisation Levy	60%-70%	18-21 Marks
II	2	Overview of Model Tax Conventions - OECD & UN		
	3	Applications and interpretation of tax treaties		
	4	Fundamentals of Base Erosion and Profit Shifting	30%-40%	9-12 Marks

SOURCE:ICAI