Bos/Ancmnet/Srvc-tax/227/41/2007 August 3, 2007

Sub: Guidelines to the students appearing in Professional Competence Examination and Final Examination to be held in November, 2007

Professional Competence Examination

Paper 5: Taxation, Part –II Service Tax and VAT

It is clarified that in Part –II : Service Tax and VAT of Paper 5 : Taxation, students will not be tested on specific questions covering individual taxable services.

Final Examination (Old Course)

Paper 8 : Indirect Taxes

It is clarified that in respect of taxable services covered in the syllabus of Paper 8 : Indirect Taxes, students will be examined only in respect of the following taxable services:

- Intellectual Property Services
  1. Franchise services
  2. Intellectual property services
- Financial services
  3. Banking & other financial services
  4. Credit rating agency's services
  5. Stock broking services
- Transport of goods services
  6. Goods transport agency's services
  7. Courier services
  8. Mailing list compilation and mailing services
  9. Transport of goods by air services
  10. Clearing and forwarding services
  11. Cargo handling services
  12. Customs house agent's services
  13. Storage and warehousing services
  14. Transport of goods through pipeline or other conduit
  15. Transport of goods in containers by rail by any person, other than government railway
- Professional Services
  16. Practising chartered accountant's services
  17. Management or business consultancy services
  18. Consulting engineer's services
  19. Scientific and technical consultancy services
  20. Technical testing and analysis services
  21. Market research services
  22. Opinion poll services
  23. Public relations services
- Real estate & infrastructure services
  24. Construction services in respect of commercial or industrial buildings or civil structures
  25. Construction services in respect of residential complexes
  26. Architect's services
  27. Real estate agent's services
  28. Site preparation and clearance, excavation, earthmoving and demolition services
  29. Interior decorator's services
- Business services
  30. Business auxiliary services
  31. Business support services
  32. Manpower recruitment or supply agency's services

Director of Studies