

| | | | | | | | | |
|--|-------------|-----------|----------|-----------|-----------|----------|-----------|----------|
| 4.0 TRANSFER TAXES | 15 | 10 | 1 | 2 | 5 | 1 | 1 | |
| 4.1 Describe, analyze and compute estate tax | | | | | | | | |
| 4.2 Describe, analyze and compute donor's tax | | | | | | | | |
| 5.0 VALUE ADDED TAX (VAT AND PERCENTAGE TAX) | 17.5 | 12 | 2 | 2 | 5 | 2 | 1 | |
| 5.1 Describe, analyze and compute value added tax | | | | | | | | |
| 5.2 Describe, analyze and compute percentage tax | | | | | | | | |
| 6.0 TAXATION UNDER THE LOCAL GOVERNMENT CODE* | 5 | 4 | | 1 | 2 | | 1 | |
| 6.1 Describe and apply the scope and different types of local taxes (limited to Real property tax, local business tax) | | | | | | | | |
| 6.2 Identify the tax base and tax rates | | | | | | | | |
| 6.3 Determine the venue and time of filing of tax returns | | | | | | | | |
| 6.4 Determine the venue and time of payment | | | | | | | | |
| 7.0 PREFERENTIAL TAXATION* | 10 | 7 | 1 | 1 | 4 | 1 | | |
| 7.1 Describe, analyze and apply the Senior Citizens Law | | | | | | | | |
| 7.2 Describe, analyze and apply the Magna Carta for Disabled Persons | | | | | | | | |
| 7.3 Describe, analyze and apply Special Economic Zone Act | | | | | | | | |
| 7.4 Describe, analyze and apply the Omnibus Investments Code (Book1 of Executive Order 226) | | | | | | | | |
| 7.5 Describe, analyze and apply the Barangay Micro Business Enterprises (BMBEs) Act | | | | | | | | |
| 7.6 Describe, analyze and apply the Double Taxation Agreements (DTA) | | | | | | | | |
| 8.0 TARIFFS AND CUSTOMS CODE | 5 | 3 | | 1 | 1 | | 1 | |
| 8.1 Describe the functions of the Bureau of Customs | | | | | | | | |
| 8.2 Describe the functions of the Tariff Commission | | | | | | | | |
| 8.3 Explain, apply and evaluate the nature of tariff and customs duties | | | | | | | | |
| 8.4 Determine the basis of assessment of duty | | | | | | | | |
| 8.5 Identify the documents required for importation of goods | | | | | | | | |
| 8.6 Identify the documents required for export of goods | | | | | | | | |
| 9.0 EFFECTIVE COMMUNICATION TO STAKEHOLDERS | 5 | 4 | | 1 | 2 | | 1 | |
| | | | 8 | 13 | 35 | 4 | 9 | 1 |
| TOTAL | 100 | 70 | | 21 | 35 | | 14 | |

* to be effective October 2017 board examination