

**TABLE OF SPECIFICATIONS  
TAXATION  
EFFECTIVE MAY 2019 EXAMINATIONS**

Topics and Outcomes	Qualification Descriptors (L6 and L7)			
	Knowledge, Skills, Values (KSV) (30%)		Degree of Independence (20%)	
	Remembering	U A p p l i c a t i o n	Analyzing	E v a l u a t i n g
<b>The examinees must be able to:</b>				
<b>1.0 PRINCIPLES OF TAXATION</b>	<b>1</b>	<b>4</b>		
1.1 Describe the nature, scope, classification, and essential characteristics				
1.2 Identify the principles of sound tax system				
1.3 Discuss the limitations on the power of taxation				
1.4 Differentiate tax evasion vs. tax avoidance				
1.5 Determine the situs/place of taxation				
1.6 Explain double taxation				
1.7 Discuss the legislation of tax laws				
1.8 Apply the impact of taxes in nation building				
1.9 Evaluate ethical tax compliance and administration				
1.10 Describe the organization of the Bureau of Internal Revenue, Bureau of Customs, Local Government Tax Collecting Units, Board of Investments, Philippine Economic Zone Authority				
<b>2.0 TAX REMEDIES</b>	<b>1</b>	<b>4</b>		

2.1	Evaluate the remedies of the government			
2.2	Apply the remedies of the taxpayer			
2.3	Explain the expanded jurisdiction of the Court of Tax Appeals			
<b>3.0</b>	<b>INCOME TAXATION</b>		<b>6</b>	<b>3</b>
3.1	Identify the taxpayer and tax base			
3.2	Compute gross income			
3.3	Analyze the deductions from gross income			
3.4	Determine accounting periods			
3.5	Apply the accounting methods			
3.6	Apply tax return preparation and filing and tax payments			
3.7	Analyze withholding taxes (at source, expanded or creditable withholding tax, final withholding taxes and withholding tax on government payments)			
3.8	Determine compliance requirements			
<b>4.0</b>	<b>TRANSFER TAXES</b>		<b>5</b>	<b>2</b>
4.1	Describe, analyze and compute estate tax			
4.2	Describe, analyze and compute donor's tax			
<b>5.0</b>	<b>VALUE ADDED TAX (VAT AND PERCENTAGE TAX)</b>	<b>1</b>	<b>6</b>	<b>2</b>
5.1	Describe, analyze and compute value added tax			
5.2	Describe, analyze and compute percentage tax			
<b>6.0</b>	<b>DOCUMENTARY STAMP TAX</b>		<b>1</b>	
6.1	Describe, analyze and compute documentary stamp tax			
<b>7.0</b>	<b>EXCISE TAX</b>		<b>1</b>	
7.1	Describe, analyze and compute excise tax			
<b>8.0</b>	<b>TAXATION UNDER THE LOCAL GOVERNMENT CODE</b>		<b>1</b>	<b>1</b>
8.1	Describe and apply the scope and different types of local taxes (limited to Real property tax, local business tax)			
8.2	Identify the tax base and tax rates			
8.3	Determine the venue and time of filing of tax returns			
8.4	Determine the venue and time of payment			
<b>9.0</b>	<b>PREFERENTIAL TAXATION</b>	<b>1</b>	<b>3</b>	<b>1</b>
9.1	Describe, analyze and apply the Senior Citizens Law			
9.2	Describe, analyze and apply the Magna Carta for Disabled Persons			
9.3	Describe, analyze and apply Special Economic Zone Act			
9.4	Describe, analyze and apply the Omnibus Investments Code (Book1 of Executive Order 226)			
9.5	Describe, analyze and apply the Barangay Micro Business Enterprises (BMBEs) Act			
9.6	Describe, analyze and apply the Double Taxation Agreements (DTA)			

<b>10.0 TARIFFS AND CUSTOMS CODE</b>	<b>1</b>	<b>1</b>		
10.1 Describe the functions of the Bureau of Customs				
10.2 Describe the functions of THE TARIFF COMMISSION				
10.3 Explain, apply and evaluate the nature of tariff and customs duties				
10.4 Determine the basis of assessment of duty				
10.5 Identify the documents required for importation of goods				
10.6 Identify the documents required for export of goods				
<b>11.0 UODATES ON SPECIAL CONCERNS</b>	<b>1</b>	<b>3</b>		
11.1 Globalization				
11.2 Digital and information technology				
11.3 Governance and ethics				
11.4 Regulatory requirements and considerations				
11.5 Effective business communication				
<b>TOTAL</b>	<b>6</b>	<b>3 5</b>	<b>8</b>	<b>6</b>