



Notice to Students

On

Applicability of Syllabus for December 2026 Examination

9th October 2026

This notice has been issued for the students appearing in the December 2026 to update them regarding the applicability of the syllabus and amendments to be considered for the examination.

In this regard, students are advised to consider for December 2026 examination, the amendments in the Acts and Rules, Directives, Circulars and any other notifications till **three months prior to the date of the examination**. Therefore, for the December 2026 examination, all amendments effected by Act, Rules, Directives, Circulars or Notifications under existing syllabus of CA up to **31st August 2026** shall be applicable.

More specifically the following updates **will be applicable** for relevant subjects.

Amendments made by Finance Act, 2083 on –

- Income Tax Act, 2058 & Income Tax Rules, 2059
- Custom Act, 2082 and Custom Rules, 2083
- Custom Duty Act, 2081
- Value Added Tax Act, 2052 & Value Added Tax Rules, 2053
- Excise Act, 2058 & Excise Rules, 2059

Amendments made to following Acts

- Public Procurement Act, 2063 and Rules
- Cooperative Acts, 2074
- Asset (Money) Laundering Prevention Act, 2064

CA Bimal Dangol

Executive Director