



Notice on Applicability of Syllabus for CA Membership Examination, September 2026

20th August 2026

This notice has been issued for the candidates appearing in the CA Membership Examination, September 2026, to provide clarification regarding the applicability of the syllabus and amendments to be considered for the examination.

In this regard, candidates are advised to consider for their 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 September 2026 examination, all amendments effected by Act, Rules, Directives, Circulars or Notifications under existing syllabus of CA Membership Examination up to **18th June 2026** shall be applicable.

More specifically the following updates **will not 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