



नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL

(Established under the Nepal Chartered Accountants Act, 1997)



Notice to Students

On

Applicability of Syllabus for June 2025 Examination

1st April 2025

This notice has been issued for the students appearing in the June 2025 examination to update them about the updates in the syllabus they must refer to for the examination. In this regard, students are advised to consider for their examination, the Acts and Rules that have repealed the respective previous Acts and Rules, the amendments in the Standards, Acts, Rules, Directives, Circulars, and any other Notifications till three months prior to the date of the final examination. Therefore, for the June 2025 examination, all amendments effected by Standards, Act, Rules, Directives, Circulars or Notifications under existing syllabus of CA course up to 28th February 2025 shall be applicable.

More specifically the following updates should be considered by the students for relevant subjects which now form part of the syllabus.

Amendments made by Finance Act, 2081 on -

- Income Tax Act, 2058 & Income Tax Rules, 2059
- Custom Act, 2064 & Custom Rules, 2064
- Value Added Tax Act, 2052 & Value Added Tax Rules, 2053
- Excise Act, 2058 & Excise Rules, 2059

Pronouncement made by the Institute regarding the applicability of Nepal Financial Reporting Standards 2024 and Nepal Standards on Auditing 2024:

[https://en.ican.org.np/browsable/file/resouces/Effective_date_of_NFRS, NAS and NSAs_updated_29_September_2024_V_2.pdf](https://en.ican.org.np/browsable/file/resouces/Effective_date_of_NFRS,_NAS_and_NSAs_updated_29_September_2024_V_2.pdf)

Amendments made in Industrial Enterprises Act, 2076 and Foreign Investment and Technology Transfer Act, 2075 by Nepal Gazette dated 24 Ashad 2081: <https://doind.gov.np/detail/250>

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Executive Director

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