

## Course Content of Diploma in Taxation

	Compliance Pillar			Direct Tax Pillar			Indirect Tax Pillar		
	Ensure required ethical compliance is adhered by a tax payer			Expertise in Income Taxation			Expertise in Other Taxes in Sri Lanka		
Application Level	<b>DAT2001 Compliance Assurance</b>			<b>DAT2002 Direct Taxation</b>			<b>DA T2003 Indirect Taxation</b>		
DIPLOMA IN APPLIED TAXATION	A	Ethical Role of Approved Accountant	10%	A	Gain and profits chargeable with tax	10%	A	VAT/SVAT/FVAT	25%
	B	Taxpayer's right	10%	B	Company taxation	25%	B	NBT & SD	20%
	C	Interpretation of Statutes	20%	C	Transfer Pricing, Tax planning & deferred taxation	10%	C	Taxes are charged by the Custom	15%
	D	Return compliance	25%	D	Taxation of Banking financial Institution and insurance comp.	10%	D	Taxes are levied by TRCSL	10%
	E	e-commerce and digital Taxation	15%	E	International double taxation	15%	E	Taxes are levied by Tourist Board	10%
	F	Compliance Assurance Audit	20%	F	Tax deducted at source (TDS), Tax incentives and tax concessions	10%	F	Exercise Duties	10%
					G	Taxation of other	20%	G	Land Tax & Provincial tax etc.

Saturdays 8:00am – 5:00pm | (36 Weeks | 108 Hours)