

Course Code: INTAXTN

Course Title: Integrating Course in Taxation

Course Description:

This course (INTAXTN or Review of Taxation) includes legal principles, concepts, doctrines and cases covered by the syllabus of the Licensure Exam for Certified Public Accountants for the Taxation subject. It deals with the legal provisions of the 1987 Constitution, the National Internal Revenue Code of 1997, as amended by TRAIN Law, relevant BIR issuances, the Local Government Code of 1991 and other special laws on taxation. Furthermore, it discusses illustrative cases pertaining to the application of taxation doctrines to relevant facts, including computations of tax liabilities.

Department: Accountancy

Suggested textbook:

1. Philippine Income Tax Volume One 2019 Edition (Atty. Christopher Llamado and Atty. Jack L.A. De Vera)
2. Philippine Income Tax Volume Two 2019 Edition (Atty. Christopher Llamado and Atty. Jack L.A. De Vera)
3. Income Tax and Business Tax (Atty. Christopher Llamado and Atty. Jack De Vera) (Latest Edition)
4. Income Tax and Business Tax (Enrico Tabag and Earl Garcia) (Latest Edition)
5. Income Tax and Business Tax (Rex Banggawan) (Latest Edition)
6. Income Tax and Business Tax (Hector De Leon) (Latest Edition)

References

1. National Internal Revenue Tax of 1997 as amended by TRAIN Law and CREATE Law
2. Implementing Rules and Regulations of BIR
3. Local Government Code of the Philippines
4. 1987 Constitution of the Republic of the Philippines
5. Philippine Supreme Court Jurisprudence (SCRA)

ONLINE RESOURCES:

1. www.lawphil.net
2. www.bir.gov.ph