TAXATION AND REVENUE LAW

Time: Three hours (plus 15 minutes reading time).

Permitted Materials: No materials, other than those listed below, are permitted in the examination room.

Core tax Legislation and Study Guide by Stephen Barkoczy. (Any edition permitted)

Permitted materials may be underlined or highlighted but must not be otherwise marked or annotated in any way, nor may stickers or flyers be attached to the materials.

Instructions:

This paper is comprised of 11 pages.

The paper consists of five (5) questions.

Candidates are required to attempt any four (4) questions. No question is compulsory.

If a candidate answers more than the specified number of questions, only the first four (4) questions attempted will be marked.

All questions are of equal value.

All questions may be answered in one examination booklet.

Each page of each answer must be numbered with the appropriate question number.

Candidates must indicate which questions they have answered on the front cover of the first examination booklet.

Candidates must write their answers clearly. Lack of legibility may lead to a delay in the candidate’s results being given and could, in some circumstances, result in the candidate receiving a fail grade.

Candidates must NOT write their name on, or anywhere inside, the answer booklet.

This examination is worth 80% of the total marks in this subject.

Answers submitted must be a candidate’s own work. Reproducing material without attribution may constitute plagiarism. Sources quoted must be acknowledged in accordance with accepted referencing conventions.

Candidates are warned that cheating and/or bringing unauthorised material into the examination room may result in instant expulsion from the examination and may result in exclusion from all further examinations.