

Legal Profession Admission Board

March 2022

Taxation and Revenue Law

Examiner's Comments

General observations

1. Forty two students sat the examination. Two students received a distinction (5%), 3 students received a pass with merit (7%), 25 students received a pass (60%) and 12 students failed (29%). The results of the students who failed are subject to revision by the reviewing examiner and accordingly the number of students who failed may decrease.
2. The failure rate was significantly higher than previous terms. The classes this term were by way of pre-recorded Zoom lectures. The weekend schools were also by way of Zoom lectures and were "live". Only slightly more than half of the student body "logged into" the weekend schools and very few students who did log in actively participated in discussions at the weekend school.
3. Students failed for the following reasons:
 - 3.1 some questions were either not attempted at all or the answers provided were no longer than about ½ page in length. There was no prospect that a ½ page answer was capable of providing any reasonable analysis of the issues raised by any of the questions.
 - 3.2 where answers exceeding a ½ page were provided the students made no attempt to engage with the facts in the question. In other words students seemed to consider it sufficient to answer the question by recognising the topics raised by the issues (for example that the question dealt with deductions, CGT etc.) and inserting meaningless material containing statements of broad principle on those topics. There was no reference to the particular issues raised by the facts in the question or any attempt to explain how the law applied to those facts.
4. As the examination was a confidential examination these comments cannot identify the specific issues in the questions.

Questions

There were four questions. Each question was compulsory and of equal marks. The questions were of a problem type. The questions generally covered the whole of the syllabus including some aspects dealt with in the assignment question.

Dated: 14 March 2022