

LEGAL PROFESSION ADMISSION BOARD

MARCH 2021

TAXATION AND REVENUE LAW

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

Permitted Materials: This is an open book examination. Candidates may refer to any books and any printed material or handwritten material they have brought into the examination room.

Instructions:

This paper consists of 4 questions.

Candidates are required to attempt **ALL (4)** questions.

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.

THIS EXAM PAPER MUST NOT BE REMOVED FROM THE EXAM ROOM