**BUSINESS TAXATION**

**ATTEMPT ALL QUESTIONS**

1. Discuss the structure of the Kenya Revenue Authority (KRA), with specific reference to:
   1. The departments that make up the authority and (6 mks)
   2. A discussion in detail of the functions of each of the departments (12 mks).
2. Discuss the term **FISCAL POLICY**. To what extent is taxation used as a fiscal policy tool? (8 mks)
3. Discuss in detail the following taxes levied in Kenya, outlining the circumstances the taxes are levied, and the applicable rate(s) (5 mks each).
   1. Stamp duty.
   2. Turnover tax.
   3. Withholding tax.