



NATIONAL OPEN UNIVERSITY OF NIGERIA
UNIVERSITY VILLAGE, PLOT 91, NNAMDI AZIKWE EXPRESSWAY,
JABI, ABUJA
FACULTY OF LAW
JULY 2017_1 SEMESTER EXAMINATION

COURSE CODE: LAW 433 EXAMINATION QUESTIONS
COURSE TITLE: LAW OF TAXATION 1
COURSE UNIT: 4 UNITS
TIME ALLOWED: 2 ½ HOURS
INSTRUCTION: ANSWER QUESTION 1 (ONE) AND ANY OTHER 3 (THREE) QUESTIONS. (QUESTION 1 (ONE) ATTRACTS 25 MARKS)

- 1.(a) Wale works with Katsi State in Nigeria as an accountant in Katsi Yam Processing Board. The Yam Processing Board has been making good profit since 2015. Wale is also a pastor in a fast growing church registered in Katsi State. Katsi Revenue Board is planning to impose tax on Wale, the church and the Yam processing board. Advice Wale, the church and the Yam Processing Board. (15 marks)
- (b) Identify 10 taxable laws in Nigeria (10 Marks).
2. Using relevant and applicable authorities, discuss the establishment and the functions of the following:
 - (a) Federal Inland Revenue Service (FIRS)
 - (b) State Board of Internal Revenue (SBIR)
3. The word “tax” is one that cannot be fully understood by a single definition but by a combination of different definitions from different scholars. Using several scholarly definitions, attempt a definition of the word ‘Tax’.
4. Discuss the importance and shortcomings of the 1940 Ordinance to the development of taxation system in Nigeria.
5. Account for the evolution of the legal framework of taxation in Nigeria after the advent of British rule in Nigeria and identify the extant tax law in Nigeria
6. It has been argued that tax system and operations were not in any way alien to the pre-colonial era of the Nigerian State. Discuss.