



**NATIONAL OPEN UNIVERSITY OF NIGERIA**  
**14-16 AHMADU BELLO WAY, VICTORIA ISLAND, LAGOS**  
**SCHOOL OF LAW**  
**JANUARY/FEBRUARY 2013 EXAMINATION**

**COURSE CODE: LAW 433-**

**COURSE TITLE: LAW OF TAXATION I**

**TIME ALLOWED: 3 HOURS**

**ANSWER ANY FIVE QUESTIONS, ALL QUESTIONS CARRY EQUAL MARKS**

1. TAX SHOULD NOT IN ANYWAY BE CONFUSED WITH OTHER FORMS OF COMPULSORY CONTRIBUTION WHICH BEAR SEMBLANCE WITH IT. DISCUSS
2. HIGHLIGHT AND DISCUSS THE GENERAL CHARACTERISTICS OF AN IDEAL TAX.
3. TAXATION IS A SYSTEM CREATED BY THE GOVERNMENT TO EXTORT MONEY FROM THE COMMON CITIZENS AS IT HAS NO PARTICULAR IMPORTANCE OR RELEVANCE TO THE GOVERNED. DISCUSS
4. THE SYSTEM OF TAXATION IS ONE THAT HAS ITS ROOT IN THE BRITISH SYSTEM OF GOVERNANCE AND IS ALIEN TO THE INDIGENOUS NIGERIAN SYSTEM OF GOVERNANCE. DISCUSS.
5. GIVE A VIVID ACCOUNT OF THE EVOLUTION OF THE PRACTISE OF TAXATION IN NIGERIA AFTER THE ADVENT OF BRITISH RULE IN NIGERIA.
6. IDENTIFY AND DISCUSS IN FULL THE VARIOUS EXISTING CATEGORIES OF TAXATION
7. [A.] IDENTIFY AND DISCUSS THE COMPONENTS OF MOST TAX SYSTEM  
[B.] MAKE A LIST OF KNOWN RELEVANT TAX LAWS
8. [A.] HOW ARE TAX LAWS INTERPRETED?  
[B.] IDENTIFY AND DISCUSS THE RELEVANT TAX AUTHORITIES IN NIGERIA
9. [A.] TAX IS NOT IMPOSED UPON NOTHING; THE ENTITY TO BE TAXED MUST BE IDENTIFIABLE. DISCUSS.

[B.] IN TAXATION SYSTEM, THE RESIDENT OF THE PERSONALITY TO BE TAXED IS VERY MATERIAL AND VITAL; IN THIS CASE HOW THEN DO YOU DETERMINE THE RESDENCE OF THE FOLLOWING PERSONALITIES IN TAXATION MATTERS?

1. ARMED FORCES PERSONNEL
2. TRUSTEES
3. EXECUTORS
4. ITINERANT WORKER
5. CORPORATION SOLE, PARTNERSHIP OR BODY OF INDIVIDUALS