



**UNIVERSITY OF ESWATINI
INSTITUTE OF DISTANCE EDUCATION
DIPLOMA IN LAW
FINAL EXAMINATION PAPER NOVEMBER 2019**

PAPER TITLE: Introduction to Tax Law

COURSE CODE: IDE Law 219

TIME ALLOWED: 3 hours

INSTRUCTIONS:

1. Answer any 5 questions. There are 7 questions in this exam.
2. Each question has 20 marks. Please pay attention to the marks allocated for each question so that you can understand how much time you should spend on each question.
3. Ensure to underline your cases, references and vernacular terms.
4. Total marks = 100.

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Question 1

Describe the main sources of Tax Law

[20 Marks]

Question 2

Consider that you are a registered Value Added Taxpayer and you have a choice to supply exempt, zero rated or standard rated supplies. Which one would you choose and why?

[20 Marks]

Question 3

What are the major differences and similarities between VAT and Sales Tax?

[20 marks]

Question 4

- a. Define tax. [5 marks]
- b. Briefly discuss the concept of fairness in relation to income tax? [5 marks]
- c. Briefly explain the FOB and CIF contracts under Customs and Excise. [5 marks]
- d. Briefly discuss the benefit of buying goods and services within the SACU region? [5 marks]

Question 5

Compare and contrast the Income Tax Withholding Tax and the VAT reverse charge mechanism.

[20 marks]

Question 6

Explain the process of importation and Exportation under Customs and Excise.

[20 marks]

Question 7

Name and briefly discuss what the Revenue Administration laws provide for.

[20 marks]

Question 8

Discuss what the major considerations for determination of 'taxable income' are.

[20 marks]