Mid-West University
Examinations Management Office
Surkhet, Nepal
Final Examination-2082
Bachelor of Arts-Bachelor of Legislative Law (BA-LLB)
Semester – 10th

Subject: **Taxation Law**	Course Code: LAW 517
Full Marks: 60 Pass Marks: 30	Time: 3: 00 Hours

Candidates are required to answer the questions in their own words as far as practicable.

GROUP A

Attempt any Two Questions: [2x15 = 30]

1. What does the term "tax administration" mean? Explain its key components, objectives, challenges, and suggestions for the improvement with reference to Nepal.

2. Axiata vs. Government of Nepal case is one of the most high-profile tax disputes in the history of Nepal and has significant implications for foreign investment, taxation policies, and corporate governance. Explain the specifics of this case to establish the importance of the judiciary's involvement in resolving the tax issue.

3. Federal taxation models vary depending on the political, economic, and social conditions of a country and have a significant impact on intergovernmental relations, fiscal autonomy, and revenue collection. In this context, examine the benefits and drawbacks of the main taxation models found in federal systems.

GROUP B

Attempt any Three Questions: [3x10 = 30]

4. Explain the essential qualities of an effective tax system. How do they affect the government's capacity to maximize revenue while maintaining economic growth and social equity?

5. Describe the evolution of the tax system in nepal over time, emphasizing significant phases, reforms, and structural changes from ancient times to the present.

6. What is a tax incentive? Discuss its advantages, such as promoting investment and economic growth, as well as its disadvantages, including potential revenue loss and market distortions.

7. Define the taxation law and discuss its fundamental principles.

THE END