

MID-WEST UNIVERSITY  
EXAMINATIONS MANAGEMENT OFFICE  
END SEMESTER EXAMINATION: 2081  
BACHELOR OF ARTS- BACHELOR OF LEGISLATIVE LAW (BA-LLB)  
SEMESTER - 10<sup>th</sup>

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Subject: **Taxation law**

Full Marks: 60 Pass Marks: 30

Course Code: LAW 517

Time: 3:00 Hours

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

**Group A**

**Attempt any Two Questions:**

**[2×15 = 30]**

1. What is the constitutional provision for tax in Nepal? Briefly explain the principle of taxation law.
2. Explain the different kinds of tax applied in the context of Nepalese tax law. Briefly explain the heads of income and calculation of income under different headings under the income tax act 2058.
3. Explain the kinds of tax authorities with their powers and functions.

**Group B**

**Attempt any Three Questions:**

**[3×10 = 30]**

4. Explain finance act and mention the relationship between finance and tax acts.
5. Explain Quasi-judicial Rights of a tax officer.
6. Briefly explain the terms 'self-assessment of tax' and 'tax deduction at sources.
7. What is the concept of VAT? Mention the tax exempted goods and service under VAT system.

**THE END**