

# NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES/UNIVERSITY OF BENIN

**2014/2015 First Semester Examination, October 2015.**

**COURSE TITLE:** Drafting Tax Legislation

**COURSE CODE:** MLD 815

**INSTRUCTION:** Answer any FOUR Questions

1. Discuss the highlights of Nigerian tax policy and their relationship with our tax law.
2. Generally, constitutions define the broad legal structure within which the tax system must operate. Discuss the three major constitutional constraints of tax Law-making authority in Nigeria.
3. You have been consulted by the government of Enugu State to design a tax administration framework for the state. Highlight the key provisions of a tax administration law you wish to propose to the state and explain in detail the reasons behind your proposal.
4. Write a detailed note on any three of the following:
  - i. Rule based system for formulating tax law provisions.
  - ii. Principle based system for formulating tax law provisions.
  - iii. Basic steps in tax law drafting.
  - iv. Criteria for drafting tax laws.
5. Craft clear definition provisions for the following matters under the Value Added Tax Act:
  - i. "Basic Food Item"
  - ii. "imported Services"
  - iii. "Educational Materials"
  - iv. "medical products"
6. The provisions of Section 59 of the Federal Inland Revenue Service Act and Schedule 5 of the said Act appear to be in conflict with Section 251 of the 1999 Constitution of the Federal Republic of Nigeria. Critically discuss.