



TAXATION PROGRAMME EXAMINATIONS

CERTIFICATE LEVEL

CS: INDIRECT TAXES

FRIDAY 19TH DECEMBER 2014

TOTAL MARKS – 100: TIME ALLOWED: THREE (3) HOURS

INSTRUCTIONS TO CANDIDATES

1. You have fifteen (15) minutes reading time. Use it to study the paper carefully so that you understand what to do in each question. You will be start writing.
2. This question paper consists of FIVE (5) questions of twenty (20) mark EACH attempt all the FIVE (5) questions.
3. Enter your Student number and your National Registration Card number on the answer booklet. Your name must **NOT** appear anywhere on your answer.
4. Do **NOT** write in pencil (except for graphs and diagrams).
5. The marks shown against the requirement(s) for each question should be indication of the expected length and depth of the answer.
6. All workings must be done in the answer booklet.
7. Present legible and tidy work.
8. Do not use a calculator.

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