

INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA  
TAXATION

APRIL 2019

PILOT QUESTIONS

SECTION A                      MULTIPLE-CHOICE QUESTIONS

1.        The effect of tax on the production or consumption of a product being taxed is
  - A.        Tax burden
  - B.        Tax incidence
  - C.        Tax impact
  - D.        Tax shift
  - E.        Tax effect
  
2.        The following are purposes of taxation in most counties of the world, except
  - A.        Revenue generation
  - B.        Redistribution of income and wealth
  - C.        Management of the economy
  - D.        Improvement in gross national income
  - E.        Improvement in corporate governance in business organisations
  
3.        The following are benefits of taxation of luxury goods in Nigeria, except
  - A.        Increase in government revenue
  - B.        Broadening of the tax base
  - C.        Redistribution of wealth from the rich to the poor
  - D.        Mitigation of the consumption of essential goods and services
  - E.        Inducement of economic development

# Multiple Choice Question On Nigeria Taxation

**Puja Mehta**



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