

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

Karin Nielsen-Saines



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