



ZIMBABWE EZEKIEL GUTI UNIVERSITY

FACULTY OF LAW, BUSINESS INTELLIGENCE AND ECONOMICS

DEPARTMENT OF LAW

SUPPLEMENTARY EXAMINATION PAPER

MODULE CODE : LLB026

MODULE TITLE : TAX LAW

DURATION : 3 HOURS

LEVEL : 5.1

DATE : JULY 2024

29 JUL 2024

INSTRUCTIONS TO CANDIDATES:

1. Answer three (3) questions, one question from each section
2. Each question carries twenty-five (25) marks
3. Number of marks for part questions are shown in brackets
4. Start each question on a new page
5. This paper consists of three (2) pages
6. Answer sheets are provided



QUESTION 1

Assess the essentiality of canons of taxation in devising the tax system in Zimbabwe.

(25)

SECTION B

QUESTION 2

Analyze the fairness of the convertible principle.

(25)

QUESTION 3

Assess all the definitional elements for 'gross income'.

(25)

SECTION C

QUESTION 4

X works for Eden international hospital in Zimbabwe. The hospital has exchange programs for its staff with some of its subsidiary hospitals across the world. X has been transferred to Zambia in order to study new cardiac operating systems and familiarize with some modern machinery with a view to introducing it in Zimbabwe. This attachment started on the 1st of January 2023 and ended in January 2024. While on this attachment, she continued to receive her salary in Zimbabwe which was, as contained in her contract of employment, deposited in her local ZB bank account. However, the Zambian hospital paid her a monthly 'upkeep allowance' of 10 000 kwacha for the entire period of her exchange program.

With reference to case law discuss if X's 'upkeep allowance' is taxable in Zimbabwe?

(25)

QUESTION 5

Discuss the effectiveness of the Income Tax Act Chapter 23:06 in regulating income taxation.

(25)

END.