

Q1.2022 Exam (MC)

Background

Notes

Para 1(1)(b)(i) of the
Income Tax (EIT) Act 2001
1999 (Income)

Income tax
Income tax
Income tax
Income tax
Income tax
Income tax

Income tax
Income tax
Income tax
Income tax
Income tax
Income tax

Details of previous returns

(at 31/12/2021)

Notes

Reference is made to previous returns filed by the taxpayer in the year 2021. The taxpayer has
not filed a return for the year 2021. The taxpayer has filed a return for the year 2021.
The taxpayer has filed a return for the year 2021. The taxpayer has filed a return for the year 2021.
The taxpayer has filed a return for the year 2021. The taxpayer has filed a return for the year 2021.

Explain the provisions of the Income Tax Act 2001 which apply to the taxpayer's return for the year 2021. In your answer, refer to the provisions of the Act, 1999, which apply to the taxpayer's return for the year 2021. In your answer, refer to the provisions of the Act, 1999, which apply to the taxpayer's return for the year 2021.

The taxpayer's return for the year 2021 (under 1999) is subject to the following provisions:

1. The taxpayer's return for the year 2021 (under 1999) is subject to the following provisions:
2. The taxpayer's return for the year 2021 (under 1999) is subject to the following provisions: