

PUL434

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1. Tax exemption may be

Short or long term

Real or imaged

Positive or negative

--->> Complet or partial

2. According to the case of_ an instrument which is not properly stamped is nevertheless effective

Thompson ltd v. IRC

--->> Dent v. Moore

AG. V. Camplough

Smith v. Smith

3. The process of determining formally the correct duty is by

Litigation

Administration

--->> Adjudication

Arbitration

4. The levying of tax on the same items by different tax authorities is simply referred to as_

Dual taxation

--->> Double taxation

Wrong taxation

Malicious taxation

5. The stamp Duties Act is divided into _ parts.

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Five

Four

--->> Three

6. Personal tax reliefs are not automatically given but must be

--->> Claimed

Fought for

Desired

Debated

7. The following except one are categories of items subject to Stamp Duties

--->> Liquidation sales

Leases

Mortgages

Share warrants

8. Who has jurisdiction over an issue arising from adjudication?

--->> The high court

Stamp commissioner

Governor

The state

9. The court stressed in the case of A.G. vs Camplough that the law of stamp duties is governed solely by

Rule

--->> Statute

Court

Procedure

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