



**K23U 0441**

Reg. No. : .....

Name : .....

**VI Semester B.Com. Degree (CBCSS – OBE: Regular/Supplementary/  
Improvement) Examination, April 2023  
(2019 and 2020 Admissions)  
Core Course  
6B16 COM (FINANCE – IV) : CORPORATE TAX PLANNING**

Time : 3 Hours

Max. Marks : 40

**PART – A**

Answer **any six** questions from the following. **Each** question carries **1** mark.

1. What is tax avoidance ?
2. Explain double taxation relief.
3. Explain corporate tax.
4. What do you mean by a foreign company ?
5. What is amalgamation ?
6. What is the need for tax planning ?
7. What do you mean by tax evasion ?
8. Explain minimum alternative tax.

**PART – B**

Answer **any six** questions from the following. **Each** question carries **3** marks.

9. What are the tax considerations in case of repair or replace decision ?
10. State the objectives of tax planning.
11. Explain tax planning in case of dividend decision.

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12. Explain different types of companies.
13. Explain tax provision related to make or buy decision.
14. State the difference between tax planning and tax management.
15. Explain the elements to be covered in tax management.
16. What are the difference between tax avoidance and tax evasion ?

**PART – C**

Answer **any two** questions from the following. **Each** question carries **8** marks.

17. Explain tax consideration in **setting up of new business**.
18. Explain tax planning regarding **employees remuneration**.
19. Evaluate "tax management is **essential**; tax planning is desirable and tax evasion is objectionable".