

Exam skill for qp md

Current examination emphasis is on case analysis. Therefore, exam skill for case analysis is very important. A lot of materials are not suitable for examination; they should be studied for basic knowledge. You must however learn the key principles from the tax cases. Quoting relevant tax principle can get you marks.

The basic charge, general rule, conditions, definition etc. of Inland Revenue Ordinance should be memorized. When doing case analysis, you should cover all relevant points, including the general principles and the specific rules. You should express the points logically, step by step, and from general principle to specific rule.

For case analysis questions, marks are given for:

- application of all applicable IRO / IRR / cases / DIPN / IRD's publication / authority
- use of the information provided in question for application of tax principles
- making assumption for relevant and important facts not provided in question
- drawing conclusion on each tax principle concerned.

Here are some tips for you:

- Identify which questions you have confidence to get marks.
- Do the easiest question first as quickly as possible to get marks and to gain confidence.
- Then, do the next easiest question and so on. Leave the most difficult question to be the last one to do.
- When you are reading question, ask what are the tax implications of the facts provided? Think critically and jot down all relevant points.
- Read the requirements of question very carefully. Underline all key words.
- Return to the information given in question. Jot down all key points for your answer. Mind the marks given and the time allocated.
- Write your answer as quickly as possible. Use short sentences and simple English. State each tax principle in a separate paragraph. Explain the relevant facts involved and make assumption if necessary. Comment on the tax implication.
- Do not copy the requirements of the question in your answer.
- State the question number & part concerned when you answer each part of the question.
- Do not cover one sided argument. In case analysis, both "argument for" and "argument against" can get marks.
- Do not repeat the points you have answered.
- Check whether all underlined key words in requirements are answered.
- Use a new page for a new question.

Click [here](#) for a Mock Exam Paper to test your ability in passing qp md taxation. Hope you pass the examination!

Best regards,

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