



**STRATHMORE LAW SCHOOL  
MASTERS OF LAWS  
END OF MODULE SUPPLEMENTARY EXAMINATION  
LLM 8002: LEGAL THEORY**

DATE: Friday, 19<sup>th</sup> May 2023

Time: 3 Hours

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**Instructions**

1. This examination has two parts.
2. You should answer all questions in PART I (30 marks) and choose two questions in PART II (each 15 marks).
3. The total exam carries 60 marks.

**PART I: CASES**

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- a) Oliver Cromwell placed a tax on Royalists, who were his political opponents, taking one tenth of their property. He then used that money to fund his activities that were aimed against the Royalists.
- b) Playing cards were taxed as early as the 16th century, but in 1710, the English government dramatically raised taxes on playing cards and dice. This led to widespread forgeries of playing cards to avoid paying taxes. The tax was not removed until 1960.
- c) In 1660, England placed a tax on fireplaces. The tax led to people covering their fireplaces with bricks to conceal them and avoid paying the tax. It was repealed in 1689.
- d) Salt was a very popular thing to tax because consuming it is necessary to humans. The British placed a tax on salt and the salt tax gained worldwide attention when Gandhi staged nonviolent protests against it.
- e) England has a tax on televisions. If you own a television in your home, you must pay an annual fee, formally called a television license, for each television you own. This money is used to finance programming on the BBC. Color televisions are taxed at a higher rate than black and white televisions. Interestingly enough, if a person is blind and owns a TV in his or her home, he or she still has to pay the tax, but only half of it. Failure to pay this fee is subject to criminal penalties. There were 114,000 convictions and fines in 2019 alone.

**Question One.** Describe which legal aims (1 mark per case), values (1 mark per case) and principles (1 mark per case) of the legal system are at stake in each case, and discuss how their analysis help to solve the case (3 marks per case).

**PART II**

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**Question Two (15 marks)**

Despite marijuana being illegal on a federal level and in most states, many states impose taxes on the sale of marijuana. How do you think the following authors would analyse this tax? What kind of arguments would appear in the discussion, and what conclusions would they arrive at?

- a) Lon Fuller (5 marks).
- b) Hebert Hart (10 marks).
- c) Robert Nozick (5 marks).

**Question Three (15 marks)**

There are two paradigmatic tax cases in the U.K.:

In 1712, England imposed a tax on printed wallpaper. Builders avoided the tax by hanging plain wallpaper and then painting patterns on the walls.

England introduced a tax on hats in 1784. To avoid the tax, hat-makers stopped calling their creations "hats", leading to a tax on any headgear by 1804. The tax was repealed in 1811.

Obviously, the government had another interpretation of the same statutes. Please, consider three (5) different rules of interpretation to analyse and determine how the aforementioned laws should be applied.

**Question Four (15 marks)**

King Henry I allowed knights to opt out of their duties fight in wars by paying a tax called "scutage" – essentially, a cowardice tax. At first, the tax wasn't high, but then King John came to power and raised it to a rate of 300%. Some claim that the excessive tax rate was one of the things that contributed to the creation of the Magna Carta, which limited the king's power.

If you are defending a man who was accused of cowardice, what kind of arguments would you provide to defend him? What kind of rights can be mentioned in the defense? In addition, discuss what kind of rules of interpretation applies to this specific tax law.