



ICPAR  
Unlimited possibilities

---

**CERTIFIED PUBLIC ACCOUNTANT  
FOUNDATION LEVEL 1 EXAMINATIONS  
F1.2: INTRODUCTION TO LAW  
DATE: WEDNESDAY 28, MAY 2025**

---

**INSTRUCTIONS:**

1. Time Allowed: **3 hours 15 minutes** (15 minutes reading and 3 hours writing).
2. This examination has **seven questions** and only **five questions** are to be attempted.
3. Marks allocated to each question are shown at the end of the question.
4. The question paper should not be taken out of the examination room.



## QUESTION ONE

a) James Rukundo is a final-year student at the University of Rwanda. On 15<sup>th</sup> June 2023, he left home very early in the morning to attend the class. He got out of the bus and stood alongside the road on a zebra crossing, ready to cross to the University.

He looked on both sides of the road and being sure that no vehicle was near, he decided to cross the road. However, within no time, Mpenzi John who was also heading to his office was driving his car very fast but at the same time on the phone.

Because he was more concentrated on the phone, he did not stop his car at the zebra crossing to allow James to cross safely, but instead he hit James and caused him bodily injury. Good enough, there was a traffic police officer who witnessed the accident. Mpenzi John was booked for breaking the law.

### Required:

**Define the term law and explain the sanction of law which shall be applicable in the case scenario above.** (3 Marks)

**i) As a Law expert, explain to James and John how applicable is subjective law and objective law are in the case scenario above.** (4 Marks)

b) Ingabire Grace and Umutoni Chantal are good friends and they are working with the Government of Rwanda and specifically in the Rwanda Revenue Authority. Ingabire and Umutoni are childhood friends since they were all born and schooled in Gasabo District.

However, their upbringing was not the same. Whenever Ingabire would be sent to the shop to buy anything and a change was left and would not disclose it, the mother would punish her and teach her to account for what she spent and the change that was left and sometimes the mother would tell her to keep the change. Similarly, when she found coins dropped anywhere, she would pick them up and go buy biscuits and sweets to share with friends. When the mother discovered this, she warned her not to take any coin without asking for it. On the contrary, Umutoni did the very opposite of what Ingabire was taught since her mother was not as keen as Ingabire's mother. Notwithstanding, they all knew that stealing was not a good thing to do so as to disrespect people. Last year, the two were sent for a fully paid work training in UK and were given each two thousand Dollars for emergencies if they may arise. When they returned back to the country, Ingabire went to his boss and surrendered the dollars and gave the report of the training but Umutoni never gave the report nor did she return the emergency money.

In the month of May this year, Ingabire was promoted to a senior position but Umutoni was demoted to a junior position. Umutoni is very discouraged, and she feels that the Government is not fair to her.

### Required:

**i) In your opinion, do you think the Government is not fair to Umutoni? Justify your answer.** (3 Marks)

**ii) From the scenario above, identify TWO (2) moral and ethical issues raised for both Ingabire and Umutoni.** (4 Marks)



- iii) What are the ethical issues that can be connected to the promotion of Ingabire and the demotion of Umutoni?** (2 Marks)
- iv) From the above case scenario and with illustrations, provide any TWO (2) distinctions between morality and ethics** (4 Marks)
- (Total: 20 Marks)**

## **QUESTION TWO**

a) Mumararungu Monica is an employee of Rwanda Electricity Company and she is the manager of the Eastern region of Rwanda. As a manager, she is in charge of installation of electricity and all other electricity service provisions in the region. She is in control of the go down where all electrical equipments and materials are kept.

Additionally, she has been authorized to purchase good and strong electric poles from the citizens. Monica is a very dedicated manager, and people in Eastern region recognize and appreciate the work she is doing.

However, the external audit report for the year ending 31<sup>st</sup> December 2022 indicated a number of anomalies. For instance, five high voltage transformers worth eight hundred million Rwandan francs (FRW 800,000,000) would not be traced, some of the electric poles worth twenty million Rwandan francs (FRW 20,000,000) were traced to her Umutara farm, where she had used them for fencing the farm.

The report further indicated that the tendering process was eschewed in favor of the extended family members of Monica. It was further established that the manager would only authorize the installation of electricity to those customers who have appreciated her with some gifts. Finally, the audit report indicated the VAT was never remitted to the concerned authority.

### **Required:**

- i) Rwanda Electricity Company is contemplating taking Monica to court. They have approached you as a student of Introduction to Law for advice on the jurisdiction and the competent court where they can file the case. Identify the three deficiencies indicated by the audit.** (5 Marks)
- ii) From the case scenario above, identify FIVE (5) offences committed by Monica for which she has to be taken to court.** (5 Marks)

b) Jean Niyomutabazi is a citizen of Rwanda but lives in Uganda. In Uganda, Jean runs a chain of businesses, among them are supermarkets and entertainment joints. His businesses have made him a wealthy man in all standards and people admire his hard work, which has propelled him to where he is currently.

Notwithstanding the good reputation, Jean was arrested by the Ugandan police on the accusation that Jean over a long period of time, organized the smuggling of beautiful minor girls from Rwanda who entertained his customers at his several joints at a premium price.

The girls were kept in an environment which was very degrading and they were mistreated and used as chattels by Jean, who never allowed them to move out of the very highly protected

compound. These girls would be seriously beaten and assaulted, and sometimes they will go for days without food.

It was also found that Jean had offered refuge to a criminal wanted by police for serious offenses committed in the East African region. While in police custody in Uganda, it was discovered that Jean concealed important information regarding genocide against the Tutsi and crimes on humanity perpetrated between 1st October 1990 and 31st December 1994; even denying that genocide never happened in Rwanda in addition to harboring the genocide ideology. The court in Uganda has decided that Jean should be tried in Rwanda by the competent court.

**Required:**

- i) Which is the competent court or courts in Rwanda with the jurisdiction to try Jean for the crimes he is accused of? Justify your answer (5 Marks)**
  - ii) From the case scenario above, identify the crimes committed by Jean for which he shall stand trial in the Rwandan courts. (5 Marks)**
- (Total: 20 Marks)**

### **QUESTION THREE**

a) A foreigner Mr. Okelo from Uganda, came in Rwanda to look for opportunities of business and started collecting information from everywhere, whereby he frequented the area of public transport, bars or jogging in the city. He met with a Rwandan Mrs. Keza and became friends. Mr. Okelo invited her for a dinner and for him it was a good opportunity to know more about Rwanda especially its legal system, different laws and how they are interpreted and applicable. Mr. Okello knows that Uganda and Rwanda are in different legal system and their source of laws are different.

**Required:**

- i) As a Tax expert, explain to Mr. Okelo the FIVE (5) sources of national laws of Rwanda. (5 Marks)**
- ii) The conversation was very interesting and Mr. Okelo asked a good question to Mrs. Keza as follows: Can the law of Rwanda apply to aspects outside the country? Or all aspects, can a law in Rwanda apply to foreign situations? Explain at least THREE (3) situations through which Rwandan law can apply to foreign situations. (6 Marks)**
- iii) Mr. Okelo wanted to know whom he can request for the authentic interpretation of the law and the required institution to interpret it. Mention them (3 Marks)**

b) The” non-retroactivity “of laws is dedicated by the desire to maintain order and social stability. It would be in fact creating a legal insecurity to apply a new law to a past activity. If it is unquestionably accepted that laws have effect in the future i.e., applicable to the situation which happened after they entered into force. However, there is a limitation to this position. The principle of non-retroactivity of laws itself is not absolute. It accepts some limitations.

**Required:**



**Mention at least THREE (3) limitations for the applicability of this principle of non-retroactivity of laws.** (6 Marks)

**(Total: 20 Marks)**

#### **QUESTION FOUR**

Nyiraneza Aimee, Kayitare Marie, Nzabamwita Susan, Muvunyi Solomon and Nyundo Zibia are all final year students at Karongi University. During a recent class discussion on the subject of rights and duties, there was a heated discussion about who are the bearers of rights and duties.

Nyiraneza held the view that animals, human beings including death people, unborn children and people who are mentally challenged are bearers of rights and duties. On her side, Kayitare said that there are only two types of persons who are bearers of rights and duties and that unborn children are not persons and therefore cannot be bearers of rights and duties, same as to a death person or a person of unsound mind.

Nzabamwita took the view taken by Nyiraneza and was completely opposed with the view raised by Kayitare and she emphasized that it is only human beings who are the bearer of rights and duties. Muvunyi, on his part, partly agreed with the view of Nyiraneza but disagreed on the part of the unborn child, animals, death person and a person of unsound mind.

Nyundo on his part agreed fully with Kayitare that there are two types of persons who are bearers of rights and duties and that unborn child may be recognized as a person depending on the rights in context, otherwise until the child is born alive has no rights nor duties.

#### **Required:**

- i) As a Legal adviser, identify the subject of discussion in the above case scenario and define that subject you have identified.** (3 Marks)
- ii) Provide an informed legal critique on the views of Nyiraneza, Kayitare, Nzabamwita, Muvunyi and Nyundo espoused in the case study above.** (5 Marks)
- iii) In your own opinion, which of the above views provided in the case scenario represents the subject that you have identified in (i) above? Justify your answer** (2 Marks)

a) Habimana Innocent is a Lecturer at the University of Rwanda and works at the College of Business and Economics situated at Kigali. Five months ago, Habimana employed Etienne Ntakiza as his house help. He had met Etienne as he was going to work one day.

Because of his small body size (Etienne), Habimana just called him “Kadogo” and so was the neighbors for they thought that was his name. Habimana never bothered to know the specific particulars of Kadogo such his home, identity number, name and in other details for identification purposes.

Two weeks ago, Kadogo picked very precious and costly items from Habimana house and disappeared. When Habimana returned from work, he realized that the boy had run away seeing how his house was ransacked. He went to the nearby police station to report but the police asked Habimana to provide them with the details of Kadogo.



**Required:**

- i) As a student of Introduction to Law, **what are those details that Habimana is supposed to provide to the police in order for them to identify Kadogo and trace him?** (4 Marks)
- ii) Unlike some societies where the individuals take up family surnames, in Rwanda, a personal name is given to an individual upon his/her birth. **Explain any THREE (3) reasons the legislators gave to justify why a personal name is maintained instead of a family name in Rwanda.** (6 Marks)

**(Total: 20 Marks)**

**QUESTION FIVE**

a) Mr. Kamari Paul and Miss Kanyana Ella are two students of Introduction to Law and were discussing on the liability of personal acts. Miss Kanyana Ella started by describing the conditions for having such liability namely the fault, damage and the causal relationship between the fault and the damage. Mr. Kamari Paul agreed with those conditions but he added that the fault must be a wrongful act and imputable to someone who acts on it. For the issue on the causal relationship between the fault and damage, he said that the victim must establish that there is a direct, certain and immediate relationship between the fault and the damage which has been suffered. They also discussed the meaning of damage in terms of the liability of personal acts and its characteristics but no consensus was reached. They decided to consult Mr. Bwenge as they know that he had studied Introduction to Law and passed with good marks.

**Required:**

Assumed that you are Mr. Bwenge and they consult you to explain them about the damage for the liability of personal acts, **explain to them the FOUR (4) characteristics of the reparable damage.** (8 Marks)

b) Mr. Habimana Bruno booked a single room in a hotel for one week in Rubavu. One night he went out to the nightclub. When he returned, he found out that the door to his room had been opened and his laptop was missing. He informed the hotel manager. In the investigation, it was found out that a housekeeper of the hotel who had keys of the rooms had taken it and sold it to a foreigner living in Goma in the Democratic Republic of Congo. The hotel called Rwanda Investigation Bureau for investigation. The hotel manager informed Mr. Habimana Bruno that the hotel is not liable for the loss and that he has to wait for the judgment of the case, and if he wants, he may lodge a civil case against the housekeeper. Mr. Habimana Bruno is furious not knowing what to do to get his laptop as long as the preliminary investigation has shown that the laptop was stolen by the housekeeper of the hotel.

**Required:**

**Do you think that the hotel is liable for the loss of the laptop of Mr. Habimana Bruno? Comment on the case and advise him on how to get his laptop** (4 Marks)

c) According to article 260 (4) CC III, teachers are responsible for the damage caused by their students and apprentices respectively. A teacher is not only one who teaches but also someone who has the role of direction and supervision within an educational establishment. **List the four conditions for the liability of teachers for the wrongs of students.** (8 Marks)



(Total: 20 Marks)

## QUESTION SIX

Inshungu Fidele, of Rebero estate, Kigali, has been battling with Kigali City Accessories over a cracked bathroom unit for six months after buying a shower tray, cabinet and basin in March this year. The delivery did not turn up for a month, despite a promise that it would arrive within days. Inshungu Fidele, who is a former heating and plumbing engineer, says:

“When the delivery was made, I inspected the goods and could see nothing wrong. But because the delivery was so late, I missed my opportunity to fit it immediately”. It wasn’t until a couple of days later that he noticed a “hairline crack” on the basin when he took it out of the box.

He sent a photograph of the damage to Kigali City Accessories, which said that there was nothing it could do because he had not reported it within two days of delivery. The company also claimed that it did not look like a manufacturing fault but damage caused when fitting the taps. However, Consumer Law says that it is the duty of Kigali City Accessories to prove that it was not responsible; if it cannot, then it should provide Inshungu Fidele a replacement or repair. Inshungu Fidele says:

“Kigali City Accessories has refused to budge and my emails and letters have been ignored. I have fitted many bathroom suites over the years and have never broken anything. What’s more, I know that it is impossible to inflict this type of damage with modern taps.”

After being contacted by New Times newspaper, Kigali City Accessories offered to replace the basin as a goodwill gesture, but maintains that it has “clear proof” that it did not damage the basin because “Inshungu Fidele clearly states that when it was delivered, he checked the goods over and found no initial fault”.

### Required:

- As a candidate of Introduction to Law, **identify and define the contract espoused in the above case scenario.** (2 Marks)
- Explain any FIVE (5) elements of the contract you have identified in (i) above from the case scenario provided.** (10 Marks)
- The contract you have identified is composed of two aspects. With the help of examples, **discuss THREE (3) distinctions between the two aspects of this contract.** (8 Marks)

(Total: 20 Marks)

## QUESTION SEVEN

Rurangirwa John is the largest shareholder of KIGALI Public Ltd company holding 99% of the shares while the remaining 1% is held by his wife and son. Sensing an impending loss should any unforeseen incident take place; he went to an insurance company and took the insurance policy in his name. Six months after taking the insurance policy, a fire broke out and completely burned the factory down. John was very much shocked with the turn of events and since he was diabetic, he died within a short period of time. The family did not know what to do after the devastation brought by the factory having been burned down and the death of the head of the family. However, to their surprise, they realized that the father had taken an

insurance to cover his death as he had also taken the insurance to cover the business. When the family went to follow the insurance for the business, they were denied but with the insurance regarding the death they succeeded and the family felt relieved.

**Required:**

**a) Define the contract of insurance and explain why the family was denied the claim undertaken by John being the largest shareholder of KIGALI Public Ltd. (2 Marks)**

**b) Define the term insurer and insured, and explain any TWO (2) roles played by insurance in society. (4 Marks)**

**c) Explain any FOUR (4) elements required for legally binding contracts in general and any two principles of insurance. (6 Marks)**

**d) What are the categories of insurance that are espoused in the above case scenario? Explain how they operate. (4 Marks)**

**e) Explain any other FOUR (4) major categories of insurance that are operative in Rwanda. (4 Marks)**

**(Total: 20 Marks)**

**End of Question Paper**