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Aim/purpose - The purpose of this article is a presentation of the principles of tax law equality with the aim of establishing the significance of these rules for the system of direct taxation in ...

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These are: (1) the belief that taxes should be based on the individual's ability to pay, known as the ability-to-pay principle, and (2) the benefit principle, the idea that Taxation - Taxation - Principles of taxation: The 18th-century economist and philosopher Adam Smith attempted to systematize the rules that should govern a rational system of taxation.

Taxation - Principles of taxation | Britannica

TAXATION LAW I. General Principles of Taxation A. Definition and concept of taxation B. Nature of taxation Congress passed a sin tax law that increased the tax rates on cigarettes by ... (2013 Bar Question) (A) wrong because taxes are the lifeblood of the government (B) wrong because the law recognizes that the power to tax is the power to ...

TAXATION LAW - irp-cdn.multiscreensite.com

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there even seem to be explicit individual national sets of tax principles. However, there are two sets of principles that could be of relevance for the design of a common consolidated tax base: the general principles for the design of (corporation) tax systems and the accounting principles for the determination of profits, respectively.

General Tax Principles - European Commission

You are a New York State resident for income tax purposes if: your domicile is New York State (see Exception below); or you maintain a permanent place of abode in New York State for substantially all of the taxable year and spend 184 days or more in New York State during the taxable year, whether or not you are domiciled in New York State for ...

Income tax definitions

2013 New York Consolidated Laws TAX - Tax Article 11 - (250 - 267) TAX ON MORTGAGES. 250 - Definitions. 251 - Procedure for review. 252 - Exemptions. 252-A - Other exemptions. 253 - Recording tax. 253-A - Recording tax by a city of one million or more. 253-B - Credit line mortgage. 253-C - Recording tax imposed by the county of Nassau.

2013 New York Consolidated Laws :: TAX - Tax - Justia Law

Taxation, imposition of compulsory levies on individuals or entities by governments. Taxes are levied in almost every country of the world, primarily to raise revenue for government expenditures, although they serve other purposes as well.

taxation | Definition, Purpose, Importance, & Types ...

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