notes :
First normal form:
Eliminates repeating groups in individual tables
Create a separate atable for eac set of related data
Identify each set of related data with a primary key
second normal form:
Create separate tables for sets of values that apply to multply records.
Relate these tables with a foreign key
Third normal form:
Eliminate fields that do not depend on the key.

1nf : this table is already in !nf form
2nf: Created the new table "person" for the common features between the tables and putting them together into a single table.
3nf: Applied removing all the attributes from user and admin (avoiding redundancy)

User
user_id (PK)
last_login

1..*

paid_by references user_id in User
(which User is responsible for paying).

Person
person_id (PK)
first_name
last_name
email
phone_number
birth_date
language
user_id (FK)
admin_id (FK)

1..*

Admin
admin_id (PK)
admin_role
permision_level

Taxes
tax_id (PK)
amount
type
status
paid_by
assigned_by

assigned_by references admin_id in
Admin (which Admin created this tax).