

# Systems Of General Sales Taxation

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**Summary** : Free systems of general sales taxation pdf download - sales taxes including gross receipt taxes retail sales taxes and value added taxes are a key part of the fiscal revenue of many countries given an increasingly global economy and the recent stresses to which it s been subjected many issues come into play in connection with the legal tax policy and economic implications presented by the taxation of international transactions this thoughtful work begins with the basics and approaches sales taxation from a number of different aspects it provides in-depth economic analysis for non-economists of all the taxes covered including tax shifting tax incidence the economic effect of reduced rates and exemptions tax accumulation regressivity and the laffer curve approach in addition it offers a tax policy approach in regard to specific economic sectors such as the treatment of small enterprises financial services and real property this highly useful reference employs a comparative focus as well especially where us sales tax is contrasted to eu vat e g in regard of e-commerce and the treatment of capital goods last but not least the work offers insightful legal analysis in such key areas as cross-border transactions and us constitutional restraints

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# PDF SYSTEMS OF GENERAL SALES TAXATION

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