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Equity in taxation expresses the idea that taxes should be fair as one of the principles that guide tax policy. Equity can be either, vertical or horizontal. According to Kurt Wise and Noah Berger of the Massachusetts Budget and Policy Centre, “

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According to John Stuart Mill, the four principles of taxation are that the system be efficient, understandable and equitable and those who benefit from publicly-provided services should sponsor and pay for those services through taxes. A good tax system follows the four principles of taxation. Keep Learning.

What Are the Principles of Taxation? | Reference.com

Principles of Taxation | Economics. The most important source of government revenue is tax. A tax is a compulsory payment made by individuals and companies to the government on the basis of certain well-established rules or criteria such as income earned, property owned, capital gains made or expenditure incurred (money spent) on domestic and imported articles.

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The above are the major principles of taxation that all good tax systems must comply with. If a tax system does not comply with majority of the principles above, then that tax system has a problem and does not qualify to be called a good tax system.

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Chapter 15 Problem IRP10 Solution | Principles Of Taxation ...

Fundamental principles of taxation This chapter discusses the overarching principles of tax policy that have traditionally guided the development of tax systems. It then provides an overview of the principles underlying corporate income tax, focusing primarily on the taxation of cross-border income both

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