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Law Web: Principle of natural justice and taxation law

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The unit covers the fundamental principles of income tax law; the Income Tax Assessment Act 1997 and the Income Tax Assessment Act 1936 (Cth). Current judicial trends in the interpretation of taxing statutes will be studied as well as current political and economic issues relating to the present taxation system.

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the history of developing, discussing and establishing those taxation principles which are widely accepted today. The interesting point which can be underscored is that at all times there was discussion about the "correct" taxation principles and/or the "just" taxation system and that at no time

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□ Source Principle of Taxation : The country may tax the income having its source in that country, regardless of the residence of the taxpayer □ Residence Principle of Taxation; The country has taxing rights over the taxpayer where such tax payer (individual or enterprise) is a resident.

INTERNATIONAL TAXATION -LECTURE NOTES MAY 2013

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TSB-M-18(6)I, New York State Decouples from Certain Personal Income Tax Internal Revenue Code (IRC) Changes for 2018 and after Press Releases Buffalo Business Owner to Pay More than \$210,000 in Sales Tax Case

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The current Legislation Law has already adopted the principle of statutory taxation but it is buried in a provision together with other matters that must be decided by the law, such as basic fiscal, tariff and financial systems. The draft revision singled the principle out in one provision.

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