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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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LESSON 4: PRINCIPLES OF BUSINESS TAXATION Tax Avoidance and Tax evasion Tax avoidance is tax planning to arrange affairs, within the scope of the law, to minimise liabilities.Tax evasion is the illegal manipulation of the taxsystem to avoid paying tax.Evasion is the intentional disregard of the law toescape tax and can include falsifying tax ...

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