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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

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The principles of taxation are: Equality or fairness: A good tax system must have the features of equality and fairness. This simply means that the

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tax burden has to be
equally distributed

among all the tax
payers. Here, the tax
should be imposed on
tax payers based on
their ability to pay.

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Taxation, imposition of
compulsory levies on
individuals or entities
by governments. Taxes
are levied in almost
every country of the

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world, primarily to

raise revenue for

government

expenditures, although

they serve other

purposes as well.

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The principle of horizontal equity assumes that persons in the same or similar positions (so far as tax purposes are concerned) will be

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subject to the same tax liability. In practice this equality principle is often disregarded, both intentionally and unintentionally.

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In case of doing the business domestically, the businesses pay their taxes to the state, local and federal government. While on the other hand, the

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business which

operates

internationally, they

need to pay the taxes

to the foreign

jurisdiction or in that

country in which they

operates their

businesses.

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