

# Principles Of Taxation For Business And Investment Planning 2011 Edition

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Principles of Taxation for Business and Investment Planning focuses on the role taxes play in business and investment decision, presenting the general roles of taxation and discussing its implications for all tax-paying entities before delving into a specific exception. The benefit of this approach is a strong grasp of the fundamental principles informing taxation rules: students comprehend the framework of the tax system, making future changes to the tax code easier to understand-no matter ...

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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 made or expenditure incurred (money spent) on domestic and imported articles. Since many people object to paying taxes, taxation involves compulsion.

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

## **Taxation - Principles of taxation | Britannica**

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 business which operates internationally, they

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need to pay the taxes to the foreign jurisdiction or in that country in which they operate their businesses.

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