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Individual Income Tax

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/u0026 Purpose of

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Types of Taxes in the

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students comprehend the framework of the tax system, making future changes to the tax code easier to understand-no matter

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1. Income: Income is

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said to be a better measure of ability than wealth. But here also some difficulties are encountered. 2.

Expenditure:

According to Prof. N. Kaldor, expenditure is the best possible measure of ability. He advocated an... 3.

Property:

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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...

Convenience: A good
tax system should be
made in such a way
that it is convenient
to collect and

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We... Flexibility: Any
good ...

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a subset of law, accounting, public policy, economics, or finance. In this

respect, most academic efforts in the field of taxation

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mother discipline.

There is currently an
unprecedented need
to approach tax

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another discipline.

This book caters to
that real and unmet
need in tax pedagogy.

One of the book 's
advantages is that it
is not tied to a

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appreciate the complexity of the American tax system and will be endowed with the contextual understanding necessary to formulate educated opinions about how taxes work and, most importantly, why.

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practical textbooks
explaining how
taxation is applied
and calculated but
few ever deal
thoroughly with the
theory behind the
practice. This book

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Concisely addresses

the principles and

theories behind

taxation in an

accessible and

internationally

relevant way. It

encourages readers to

think through and

develop an

understanding of why

taxation is imposed,

the different means

by which it is

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Taxation and the nature of the problems inherent in this imposition. It addresses background issues, fundamental principles and emerging topics such as: the philosophy and history of taxation; types of taxation; and international issues,

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provides a valuable
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