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Chapter 2

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incredibly complex subject to absorb, particularly when time is limited. Written specifically for students, Principles of Taxation Law 2019 brings much needed clarity to this area of law. Utilising many methods to make this often daunting subject achievable, particular features of the 2019

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Principles of Taxation
Law 2014 Answers to
Questions CHAPTER
21 — COMPANIES
AND
SHAREHOLDERS
Question 21.1 A
resident company

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pays a fully franked dividend of \$700 to a resident shareholder. Advise the income tax implications of the shareholder if it is:...

**General principles
of taxation -
SlideShare**

The unit covers the fundamental principles of income tax law; the Income

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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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**Principles of
Taxation Law 2019 –
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The tax policy principle of inter-nation equity has been an important consideration in the debate on the division of taxing rights between source and residence countries.

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**Canons/Principles
of Taxation By
Adam Smith - Some
other ...**

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taxes play in business
and investment
decision

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Fundamental Tax**

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Legislation ...

Canons/Principles of
Taxation By Adam
Smith: Adam smith,
the father of modern
political economy, has
laid down four
principles or cannons
of taxation in his
famous book "Wealth
of Nations". These
principles are still
considered to be the
starting point of sound

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public finance.

Tax law - Wikipedia

Guiding principles of good tax policy The guiding principles, listed below, are commonly cited and used as indicators of good tax policy. The first four principles are the maxims of taxation laid out by economist Adam

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Smith in his 1776 work, *The Wealth of Nations*.¹ These principles, along with the additional

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Sadiq - StuDocu**

‘Student Company Secretary’ as well as other law/professional journals on tax laws. The purpose of this

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study material is to impart conceptual understanding to the students of the provisions of the Direct Tax Laws (Income Tax and Wealth Tax) and Indirect Tax Laws (Service Tax, Value Added Tax and Central Sales Tax) covered in the Syllabus.

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21 Answers -
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Principles of Taxation
Law 2014 Answers to
Questions CHAPTER
20 — TRUSTS AND
BENEFICIARIES

Question 20.1 Why
are discretionary
trusts popular as a
structure to protect

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assets and used extensively in estate planning? Answer

The beneficiaries of a discretionary trust are not entitled to any assets of the trust.

**The Income Tax Act
Cap.340 4 - Uganda
Revenue Authority**

2. The tax which each individual is bound to pay ought to be

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certain, and not arbitrary. The time of payment, the manner of payment, the quantity to be paid, ought all to be clear and plain to the contributor, and to every other person. Where it is otherwise, every person subject to the tax is put more or less in the power of the tax-

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Law by K. Sadiq
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**(PDF) Principles of
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ResearchGate**

This chapter discusses the overarching principles of tax policy that have traditionally guided the development of tax systems. It then provides an overview of the principles

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underlying corporate income tax, focusing primarily on the taxation of cross-border income both under domestic laws and in the context of tax treaties. Finally, it

**TAX LAWS AND
PRACTICE - ICSI**

The Code of Federal
Regulations is the
Treasury

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Department's
regulatory

interpretation of the
federal tax laws
passed by Congress,
which carry the weight
of law if the
interpretation is
reasonable. Tax
treaties and case law
in U.S. Tax Court and
other federal courts
constitute the
remainder of tax law

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in the United States.
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Chapter 2
**Fundamental
principles of
taxation**

In this article we will discuss about the principles of taxation. The most important source of government revenue is tax. A tax is a compulsory payment made by

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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.

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law 2014. [Kerrie

Sadiq; Cynthia

Coleman; Rami

Hanegbi; Sunita

Jogarajan; Richard

Krever; Wes Obst;

Antony KF Ting] --

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the 2013 edition

include: Seven parts:

overview and

structure, principles of

income, deductions

and offsets, timing

issues, investment

and business entities,

tax avoidance and ...

PoTL 2014 Chapter

20 Answers -

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Introduction Sadiq et al. (2014) have currently paid much attention to the socio-economic development of regions. This development is characterized by a variety of factors, such as the initial level of development of each region (), industrial

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infrastructure (Adda et al., 2008),...

**Principles of
Taxation - Semantic
Scholar**

Administrative
feasibility • The tax
laws should be
capable of
convenient, just and
effective
administration. • Each
tax should be: – Clear

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and plain to the
taxpayer. – Capable
of uniform
enforcement –
Convenient as to
time, place and
manner of payment.
Nature of taxation • It
is inherent in
sovereignty.

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