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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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Every tax ought to be so contrived as both to take out and keep out of the pockets of the people as little as possible over and above what it brings into the public treasury of the state.....Although they need to be reinterpreted from time to time, these principles retain remarkable relevance.

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Chapter 3 answers (1) - Principles of Taxation Law 2015 ...

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