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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.

Principles of Taxation | Economics

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

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