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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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Taxation - Principles of taxation | Britannica

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