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### **DANIELLE SKYLAR**

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