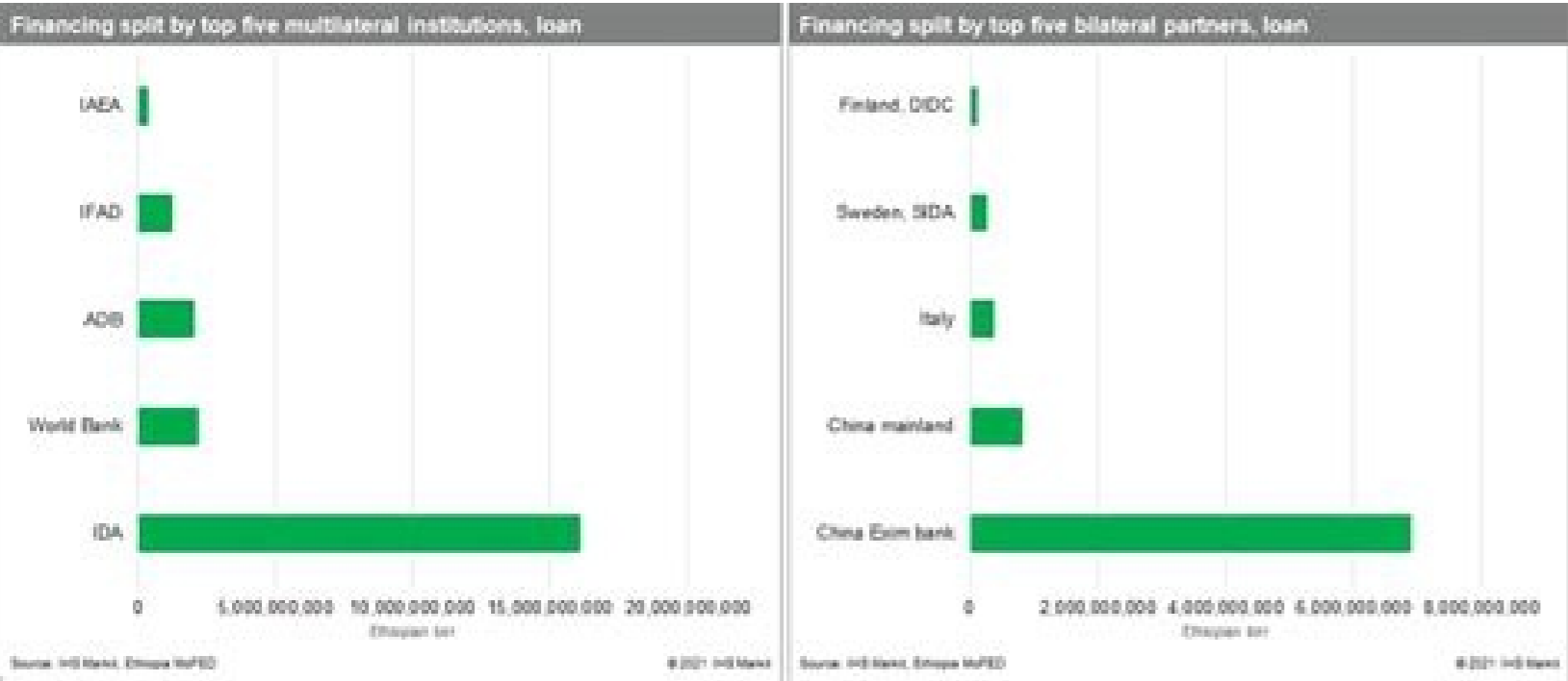


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Source: IHS Markit, Ethiopia MIFED

Year	ODA	ODA	ODA	ODA
2010	1,000	1,000	1,000	1,000
2011	1,000	1,000	1,000	1,000
2012	1,000	1,000	1,000	1,000
2013	1,000	1,000	1,000	1,000
2014	1,000	1,000	1,000	1,000
2015	1,000	1,000	1,000	1,000
2016	1,000	1,000	1,000	1,000
2017	1,000	1,000	1,000	1,000
2018	1,000	1,000	1,000	1,000
2019	1,000	1,000	1,000	1,000
2020	1,000	1,000	1,000	1,000

## History of Taxation What is Tax?

The word tax is derived from the Latin word "taxare" meaning to estimate. A tax is not a voluntary payment or donation, but an enforced contribution, exacted pursuant to legislative authority" and is any contribution imposed by government whether under the name of toll, tribute, impost, duty, custom, excise, subsidy, aid, supply, or other name." The first known system of taxation was in Ancient Egypt around 3000 BC - 2800 BC in the first dynasty of the Old Kingdom. Records from that time show that the pharaoh would conduct a biennial tour of the kingdom, collecting tax revenues from the people. Other records are granary receipts on limestone flakes and papyrus. Early taxation is also described in the Bible. In Genesis, it states "But when the crop comes in, gives a fifth of it to Pharaoh. The other four-fifths you may keep as seed for the fields and as food for yourselves and your households and your children." Joseph was telling the people of Egypt how to divide their crop, providing a portion to the Pharaoh. A share of the crop was the tax. In India, the tradition of taxation has been in force from ancient times. It finds its references in many ancient books like 'Manu Smriti ' and 'Arthashastra'. The Islamic rulers imposed jizya . It was later on abolished by Akbar. However, Aurangzeb, the last prominent Mughal Emperor, levied jizya on his mostly Hindu subjects in 1679. Reasons for this are cited to be financial stringency and personal inclination on the part of the emperor, and a petition by the ulema . The period of British rule in India witnessed some remarkable change in the whole taxation system of India. Although, it was highly in favour of the British government and its exchequer but it incorporated modern and scientific method of taxation tools and systems. In 1922, the country witnessed a paradigm shift in the overall Indian taxation system. Setting up of administrative system and taxation system was first done by the Britishers. Broadly, there are two types of Taxes viz. Direct and Indirect taxes. Taxes in India are levied by the Central Government and the State Governments. Some minor taxes are also levied by the local authorities such as Municipality or Local Council. The authority to levy tax is derived from the Constitution of India which allocates the power to levy various taxes between Centre and State.

Year	ODA	ODA	ODA	ODA
2010	1,000	1,000	1,000	1,000
2011	1,000	1,000	1,000	1,000
2012	1,000	1,000	1,000	1,000
2013	1,000	1,000	1,000	1,000
2014	1,000	1,000	1,000	1,000
2015	1,000	1,000	1,000	1,000
2016	1,000	1,000	1,000	1,000
2017	1,000	1,000	1,000	1,000
2018	1,000	1,000	1,000	1,000
2019	1,000	1,000	1,000	1,000
2020	1,000	1,000	1,000	1,000



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Full PDF PackageDownload Full PDF PackageThis PaperA short summary of this paper6 Full PDFs related to this paperDownloadPDF Pack Tax is very important for each and every Government. As we are all know that taxation can be classified into direct and indirect taxes.Every Government need revenue to lead the economic, infrastructure, medical, transport, education, telecom, electricity, staff, research, to concession, subsidies, free facility for the unable sector community in the country. To generate the income Government has a constitution as a law to charge a tax for different sectors of people which brought into different categories of the people. No Tax, No Income; No Income, No Revenue; No Revenue, No Government. Government is a public which is common to the all of the people in the country. Whether the direct or indirect tax, the tax must be charged on the basis of the effort of the people income. Some people earn money with their hard work. Some people earn money easily. The easily earned income must be taxed more than the hard earned money. Ethiopian Taxation system is very important for raising income of the Government. Moses Antony RAJENDRAN & Alexandru NEDELEA, 2016. "Tax & Public Finance: Ethiopian System For Promotional Activities," The USV Annals of Economics and Public Administration, Stefan cel Mare University of Suceava, Romania, Faculty of Economics and Public Administration, vol. 16(1)(23), pages 173-182, June. Handle: RePEc:scm:usvaep:v:16:y:2016:i:1(23):p:173-182 Access and download statistics All material on this site has been provided by the respective publishers and authors. You can help correct errors and omissions. When requesting a correction, please mention this item's handle: RePEc:scm:usvaep:v:16:y:2016:i:1(23):p:173-182. See general information about how to correct material in RePEc. For technical questions regarding this item, or to correct its authors, title, abstract, bibliographic or download information, contact: . General contact details of provider: . If you have authored this item and are not yet registered with RePEc, we encourage you to do it here. This allows to link your profile to this item. It also allows you to accept potential citations to this item that we are uncertain about. We have no bibliographic references for this item. You can help adding them by using this form . If you know of missing items citing this one, you can help us creating those links by adding the relevant references in the same way as above, for each referring item. If you are a registered author of this item, you may also want to check the "citations" tab in your RePEc Author Service profile, as there may be some citations waiting for confirmation. For technical questions regarding this item, or to correct its authors, title, abstract, bibliographic or download information, contact: Liviu Scutariu (email available below). General contact details of provider: . Please note that corrections may take a couple of weeks to filter through the various RePEc services. Improved taxation is a key for developing countries to escape from aid or singular natural resource dependency. We study how governments in poor countries can raise financial resources in ways that enhance their effectiveness and political legitimacy. Through high quality, practically-oriented political economy research and communication activities, our research has informed reform agendas and policy debates on tax reforms in developing countries for decades. We provide both empirical and theoretical insights and policy recommendations to governments, development agencies, private enterprises and civil society. Taxation and governance Tax compliance Tax reform in natural resource rich countries Sub-national and informal sector taxation Intra-governmental fiscal relations International taxation and capital flows Tax and SDGs CMI Expertise Tax Preview Preview

Green growth challenge: Shifting the tax burden in favour of environmentally related taxation. Pricing instruments encourage broad-based action to reduce environmental damage at least cost and should be a central pillar of green growth policy. For information on the Lobbying Disclosure Act (LDA): Visit disclosure.senate.gov; Call the Lobby Line (202) 224-0758 Email lobby@sec.senate.gov; Download API This page may have been moved, deleted, or is otherwise unavailable. To help you find what you are looking for: Check the URL (web address) for misspellings or errors. Search the most recent archived version of state.gov. Use our site search. Return to the home page. Visit the U.S. Department of State Archive Websites page. Still can't find what you're [...] 05/02/2015 - Public Finance Management Act Section 43 virements & rollovers: National ... Double Taxation Agreements with Ethiopia and Bulgaria. 01 Sep 2004; Public Investment Corporation Bill: voting: 31 Aug 2004; National Payment System ... Report of the Standing Committee on Finance on the Taxation Laws Amendment Bill (BZ7 - 2017 ... LOCAL also aims to support private finance for small and medium businesses and municipal finance and public-private partnerships. Since its inception in 2010/2011, LOCAL was launched and deployed in 17 countries: Bangladesh, Benin, Bhutan, Burkina Faso, Cambodia, The Gambia, Ghana, Lao PDR, Lesotho, Malawi, Mali, Mozambique, Nepal, Niger, Tanzania, Tuvalu and Uganda. Describe the organisational context of the tax practitioner and of the development of financial and taxation systems. Understand the need for the efficient use of resources within an organisation. Communicate tax and financial-related information as appropriate in the business, public and corporate sectors. 28/08/2020 · Article 301 which states that trade, commerce and inter-course are exempted from any taxation throughout India except for the provisions mentioned in Article 302, 303, and 304 of the Indian Constitution, 1949. Article 302 empowers the parliament to impose restrictions on trade and commerce in view of public interest. Education in Ethiopia was dominated by the Ethiopian Orthodox Church for many centuries until secular education was adopted in the early 1900s. Prior to 1974, Ethiopia had an estimated illiteracy rate below 50% and compared poorly with the rest of Africa in the provision of schools and universities. After the Ethiopian Revolution, emphasis was placed on increasing literacy in ... The Federal Democratic Republic of Ethiopia has a federal government system and follows the civil law tradition. On March 12, 2019, the government of Ethiopia enacted a new law on civil society organizations (CSOs), the Organization of Civil Societies Proclamation No. 1113/2019 (CSO Proclamation).

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