

A PUBLIC OPINION ON PROGRESSIVE TAXATION SYSTEM IN THE COUNTRY

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ABSTRACT:

Progressive taxes are imposed in an attempt to reduce the tax incidence of people with a lower ability to pay, as such taxes shift the incidence increasingly to those with a higher ability-to-pay. This paper acknowledges the social security benefits in relation to progressive tax structure. The main objective of the study is to analyze the progressive taxation system in the country and to know about the reasons for adoption of progressive taxation system in the country and to analyze the social security benefits in relation to progressive tax structure. The researcher has followed the empirical research method using a convenient sampling method. Secondary data from literature review and primary data from 200 samples collected through questionnaires have been utilized to conduct this research. . The result observed from the study is that a more progressive tax structure can generate more income which is required to offer social security benefits. As progressive taxes are based on the ability to pay principle, it tends to reduce disparities in the distribution of income and wealth and also progressive tax is productive as it yields more revenue. The majority of the sample respondents belonging to postgraduate studies have opted for an average scale regarding their opinion on progressive taxes are easy to manipulate in comparison to regressive taxes as they have a direct impact on income. It is easier to manipulate as the taxpayer pays his own tax to the government.

KEYWORDS:

Progressive taxation system, Social security benefits, Financial and economic volatility, tax burden, economic growth.

INTRODUCTION:

In the early Roman Republic, public taxes consisted of assessments on owned wealth and property. For Roman citizens, the tax rate under normal circumstances was 1% of property value, and could sometimes climb as high as 3% in situations such as war. These taxes were levied against land, homes and other real estate, slaves, animals, personal items and monetary wealth. By 167 BC, Rome no longer needed to levy a tax against its citizens in the Italian peninsula, due to the riches acquired from conquered provinces. After considerable Roman expansion in the 1st century, Augustus Caesar introduced a wealth tax of about 1% and a flat poll tax on each adult; this made the tax system less progressive, as it no longer only taxed wealth. In India under the Mughal Empire, the Dahsala system was introduced in A.D. 1580 under the reign of Akbar. This system was introduced by Akbar's finance minister, Raja Todar Mal, who was appointed in A.D. 1573 in Gujarat. The Dahsala system is a land-revenue system which helped to make the collecting system be organized on the basis of land fertility.

The term progressive refers to the way the tax rate progresses from low to high, with the result that a taxpayer's average tax rate is less than the person's marginal tax rate. The term can be applied to individual taxes or to a tax system as a whole. Progressive taxes are imposed in an attempt to reduce the tax incidence of people with a lower ability to pay, as such taxes shift the incidence increasingly to those with a higher ability-to-pay. The main objective of the study is to analyze the progressive taxation system in the country and to know about the reasons for adoption of progressive taxation system in the country and to analyze the social security benefits in relation to progressive tax structure. The researcher has followed the empirical research method using a convenient sampling method. The sample size of the study is 200.

In the United States, the first progressive income tax was established by the Revenue Act of 1862. The act was signed into law by President Abraham Lincoln, and replaced the Revenue Act of 1861, which had imposed a flat income tax of 3% on annual incomes above \$800. The Sixteenth Amendment to the United States Constitution, adopted in 1913, permitted Congress to levy all income taxes without any apportionment requirement. By the mid-20th century, most countries had implemented progressive income tax. According to the IMF, some advanced economies could increase progressivity in taxation. India's income tax system is based on a system of progressive taxation, in which higher incomes are taxed at a higher rate than lower ones. The income tax is levied by the Central Government, which collects it through the Income Tax Department, and it is shared among the states in accordance with the laws enacted by Parliament. The income tax is imposed on incomes from several sources, such as salaries and wages, business profits, professional income, capital gains, lottery and gambling winnings, vested property, agricultural income, and other sources of income. The taxes imposed on any one of

these sources are collected as part of the total income tax paid. The Income Tax Act prescribes the rate of taxation for different types of incomes and for different taxpayers.

OBJECTIVES:

This research aims to:

1. To know about the reasons for adoption of progressive taxation system in the country.
2. To analyze the social security benefits in relation to progressive tax structure .

LITERATURE REVIEW:

(**Venkata Rayudu 1985**) analyzed resource-based industries which are typically subject to substantial taxation. In addition to conventional profits or corporation taxes, they are typically required to pay royalties, revenue taxes, excess profits taxes, and are subject as well to a variety of other forms of taxation. It is not coincidental that they are so burdened. A large part of their profit may be pure rent, and this is obviously a tempting target for taxation. No methodology is mentioned since this is a secondary review paper. The findings of the paper demonstrate the progressive taxation system in various countries. (**Ranganathan 1983**) analyzed the effect of war on tax modernization across world regions. By the example of the Angolan civil war, it questions the conventional wisdom according to which warfare is a distinctly European pathway to fiscal development. It argues that the fiscal exigencies of war are near-universal and lead to similar tax policy reactions irrespective of geographical area. This is equally true for civil as for interstate wars. The availability of natural resource rents or external finance may mitigate the immediate effect of war, but does not neutralize it. The argument is supported by a series of logit regressions estimating the effect of war on the probability of permanently introducing any of six modern taxes in a global sample of countries covering the last two centuries. The findings of the study demonstrate the comparison between progressive and regressive taxation systems. (**Awasthi and Nagarajan 2020**) examined different approaches to mineral taxation that are inherently more or less risky, in the sense that they are more or less certain to generate tax revenues. A second aspect of risk involves the degree of economic certainty or predictability associated with different types of commodities and projects. (**Purohit 1975**) analyzed the understanding of the issues and choices facing Indigenous communities in designing mineral taxation regimes, by focusing on the question of economic risk. Risk arises as a key variable in choosing or designing a mineral taxation regime in three ways. Different approaches to mineral taxation are inherently more or less risky, in the sense that they are more or less certain to generate tax revenues. A second aspect of risk involves the degree of economic certainty or predictability associated with different types of commodities and projects. A total of 145 participants finished the entire survey and provided information regarding the social security benefits in relation to progressive taxation system. (**John, Tullu, and Gupta 2022**) examined the taxes that affect individuals in many ways. Taxes paid on income and spending directly reduce taxpayer disposable

income, taxpayers face the hassle of tax returns and making payments, and they may be anxious about the possibility of investigation and enforcement action. People also adapt their activities in various ways to reduce the impact of taxation - putting money into tax-free savings accounts, or making shopping trips to other countries where taxes are lower. They utilized multiple methods and adopted case driven research such as interpretative empirical research, literature review and target group sampling. **(Jain 2014)** examined tax revenues paid for public services - roads, the courts, defense, welfare assistance to the poor and elderly, and in many countries much of healthcare and education too. More than one third of national income in the industrialized (OECD) countries is on average taken in taxation. **(Endres, Fuest, and Spengel 2010)** examined the success of policy involving not only good design but a good understanding of how the public will respond behaviorally to the benefits or detriments of that policy. Behavioral science has greatly contributed to how we understand the impact of monetary costs on behavior and has therefore contributed to policy design. Consumption taxes are a direct result of this; for example, cigarette taxes that aim to reduce cigarette consumption. In addition to monetary costs, time may also be conceptualized as a constraint on consumption. Time costs may therefore have policy implications, for example, long waiting times could deter people from accessing certain benefits. Recent data show that behavioral economic demand curve methods used to understand monetary cost may also be used to understand time costs. **(Gupta 2017)** examined International taxation as a vital issue for a growing number of businesses and individuals across the world. The need to understand how the international system of taxation works is therefore a subject of importance to many people. The International Taxation System provides this understanding by bringing together experts from the most important fields in the subject who have each authored chapters especially for this book. **(Matta 1991)** examined consumption taxes are a direct result of this; for example, cigarette taxes that aim to reduce cigarette consumption. In addition to monetary costs, time may also be conceptualized as a constraint on consumption. Time costs may therefore have policy implications, for example, long waiting times could deter people from accessing certain benefits. Recent data show that behavioral economic demand curve methods used to understand monetary cost may also be used to understand time costs. **(Ali et al. 2022)** examined taxes paid on income and spending directly reduces taxpayer disposable income, taxpayers face the hassle of tax returns and making payments, and they may be anxious about the possibility of investigation and enforcement action. People also adapt their activities in various ways to reduce the impact of taxation - putting money into tax-free savings accounts, or making shopping trips to other countries where taxes are lower.

(Kwan et al. 2021) examined libertarianism holds that agents fully own themselves and have certain moral powers to appropriate natural or abandoned resources. Some versions of libertarianism preclude the possibility of just taxation, but the author claims that other versions can, under very limited circumstances, endorse two kinds of taxes as just: taxes on right-infringers for the cost of rights-enforcement and taxes on anyone with an excess share of the value ownership rights over natural resources. Other kinds of taxation, such as income taxes, human resource (talents) taxes, and artificial resource taxation are not just on any version of libertarianism. **(Sury 2015)** examined taxes paid on income and spending directly reduce taxpayer disposable income, taxpayers face

the hassle of tax returns and making payments, and they may be anxious about the possibility of investigation and enforcement action. People also adapt their activities in various ways to reduce the impact of taxation - putting money into tax-free savings accounts, or making shopping trips to other countries where taxes are lower. **(Matta 1991)** examined consumption taxes are a direct result of this; for example, cigarette taxes that aim to reduce cigarette consumption. In addition to monetary costs, time may also be conceptualized as a constraint on consumption. Time costs may therefore have policy implications, for example, long waiting times could deter people from accessing certain benefits. **(Kwan et al. 2021)** examined taxes paid on income and spending directly reduce taxpayer disposable income, taxpayers face the hassle of tax returns and making payments, and they may be anxious about the possibility of investigation and enforcement action. People also adapt their activities in various ways to reduce the impact of taxation - putting money into tax-free savings accounts, or making shopping trips to other countries where taxes are lower. **(John, Tullu, and Gupta 2022)** examined libertarianism holds that agents fully own themselves and have certain moral powers to appropriate natural or abandoned resources. Some versions of libertarianism preclude the possibility of just taxation, but the author claims that other versions can, under very limited circumstances, endorse two kinds of taxes as just: taxes on right-infringers for the cost of rights-enforcement and taxes on anyone with an excess share of the value ownership rights over natural resources. **(Ranganathan 1983)** examined people also adapting their activities in various ways to reduce the impact of taxation - putting money into tax-free savings accounts, or making shopping trips to other countries where taxes are lower. **(Stanford University. Energy Modeling Forum 1978)** examined International taxation as a vital issue for a growing number of businesses and individuals across the world. The need to understand how the international system of taxation works is therefore a subject of importance to many people. The International Taxation System provides this understanding by bringing together experts from the most important fields in the subject who have each authored chapters especially for this book. **(Opuni 2017)** examined recent data that show that behavioral economic demand curve methods used to understand monetary cost may also be used to understand time costs. **(Gupta 2017)** examined International taxation as a vital issue for a growing number of businesses and individuals across the world. The need to understand how the international system of taxation works is therefore a subject of importance to many people. The International Taxation System provides this understanding by bringing together experts from the most important fields in the subject who have each authored chapters especially for this book. **(Ali et al. 2022)** examined taxes paid on income and spending directly reduce taxpayer disposable income, taxpayers face the hassle of tax returns and making payments, and they may be anxious about the possibility of investigation and enforcement action. People also adapt their activities in various ways to reduce the impact of taxation - putting money into tax-free savings accounts, or making shopping trips to other countries where taxes are lower. **(Endres, Fuest, and Spengel 2010)** examined taxes affecting individuals in many ways. Taxes paid on income and spending directly reduce taxpayer disposable income, taxpayers face the hassle of tax returns and making payments, and they may be anxious about the possibility of investigation and enforcement action. People also adapt their activities in various ways to reduce the impact of taxation - putting money into tax-free savings accounts, or making shopping trips to other countries where taxes

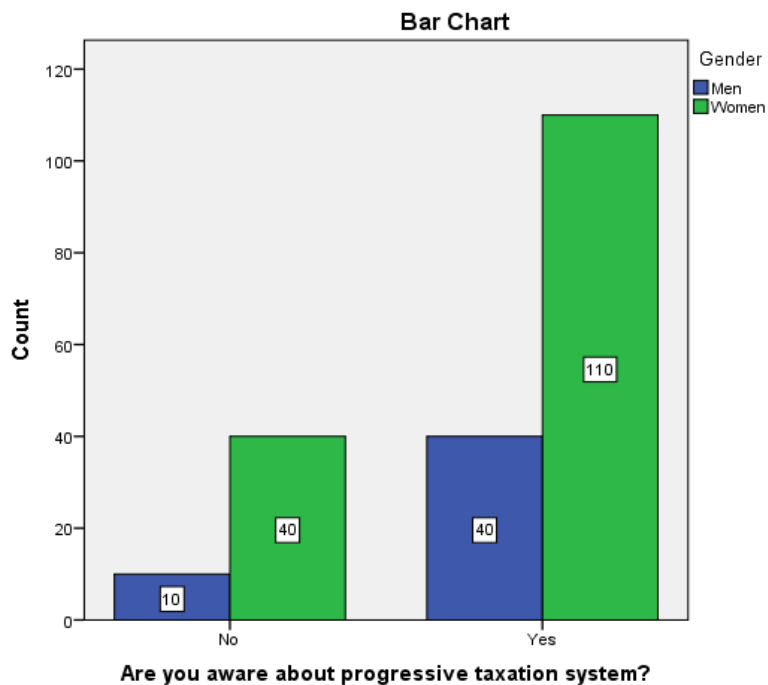
are lower. **(Kirchner 1989)** examined taxes paid on income and spending directly reduce taxpayer disposable income, taxpayers face the hassle of tax returns and making payments, and they may be anxious about the possibility of investigation and enforcement action. People also adapt their activities in various ways to reduce the impact of taxation - putting money into tax-free savings accounts, or making shopping trips to other countries where taxes are lower. **(Streissler 1989)** examined Libertarianism holds that agents fully own themselves and have certain moral powers to appropriate natural or abandoned resources. Some versions of libertarianism preclude the possibility of just taxation, but the author claims that other versions can, under very limited circumstances, endorse two kinds of taxes as just: taxes on right-infringers for the cost of rights-enforcement and taxes on anyone with an excess share of the value ownership rights over natural resources. **(Niskanen 1989)** examined taxes paid on income and spending directly reduce taxpayer disposable income, taxpayers face the hassle of tax returns and making payments, and they may be anxious about the possibility of investigation and enforcement action. People also adapt their activities in various ways to reduce the impact of taxation - putting money into tax-free savings accounts, or making shopping trips to other countries where taxes are lower. **(Cowell 1989)** examined taxes paid on income and spending directly reduce taxpayer disposable income, taxpayers face the hassle of tax returns and making payments, and they may be anxious about the possibility of investigation and enforcement action. People also adapt their activities in various ways to reduce the impact of taxation - putting money into tax-free savings accounts, or making shopping trips to other countries where taxes are lower. **(Seligman 1894)** examined taxes that affect individuals in many ways. Taxes paid on income and spending directly reduce taxpayer disposable income, taxpayers face the hassle of tax returns and making payments, and they may be anxious about the possibility of investigation and enforcement action. The study explains the significance of progressive taxation system and the merits associated with the progressive tax structure. They did descriptive research for the study and the sample size of the study is 124 and the study described the unfavorable prospects about progressive taxation system. Moreover, the study provided feasible policy recommendations to curtail the adverse effects of progressive income taxation on economic development.

METHODOLOGY:

The research method followed here is empirical research. A total of 200 samples have been collected out of which all samples have been collected through a convenient sampling method. The independent variables are age, gender, educational qualification, occupation and marital status. The dependent variables are the source of revenue of the government, implementation of GST, payment of taxes, economic growth of the nation etc.. The statistical analysis used here are SPSS and graphical representation.

ANALYSIS:

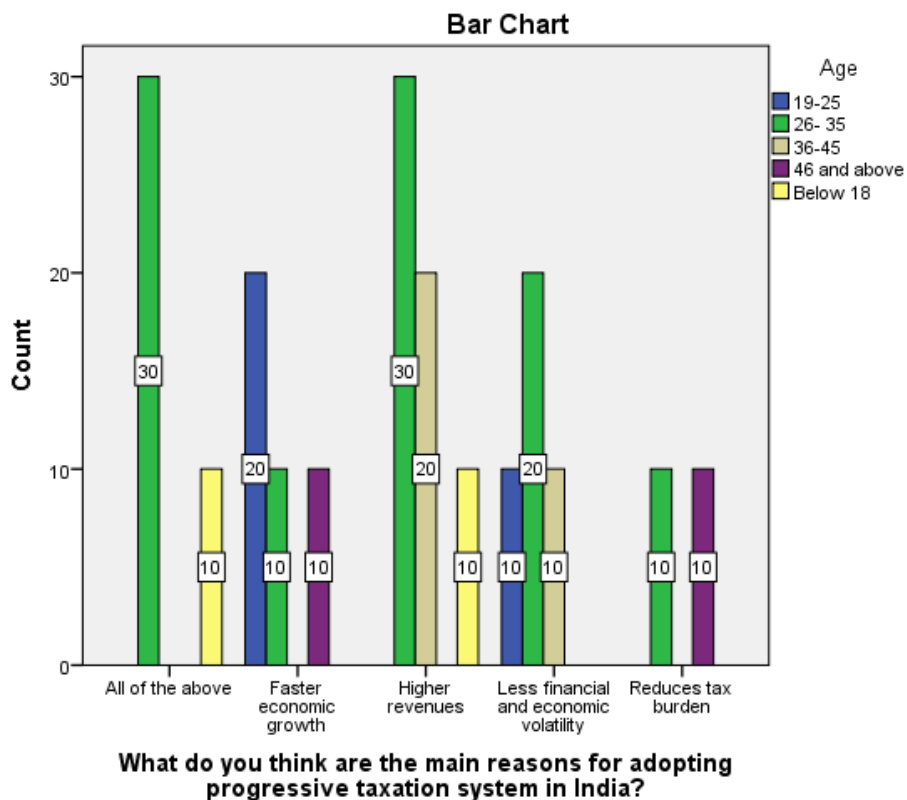
FIGURE 1



LEGEND :

Figure 1 represents the gender of the sample population of the respondents and their awareness regarding the progressive taxation system .

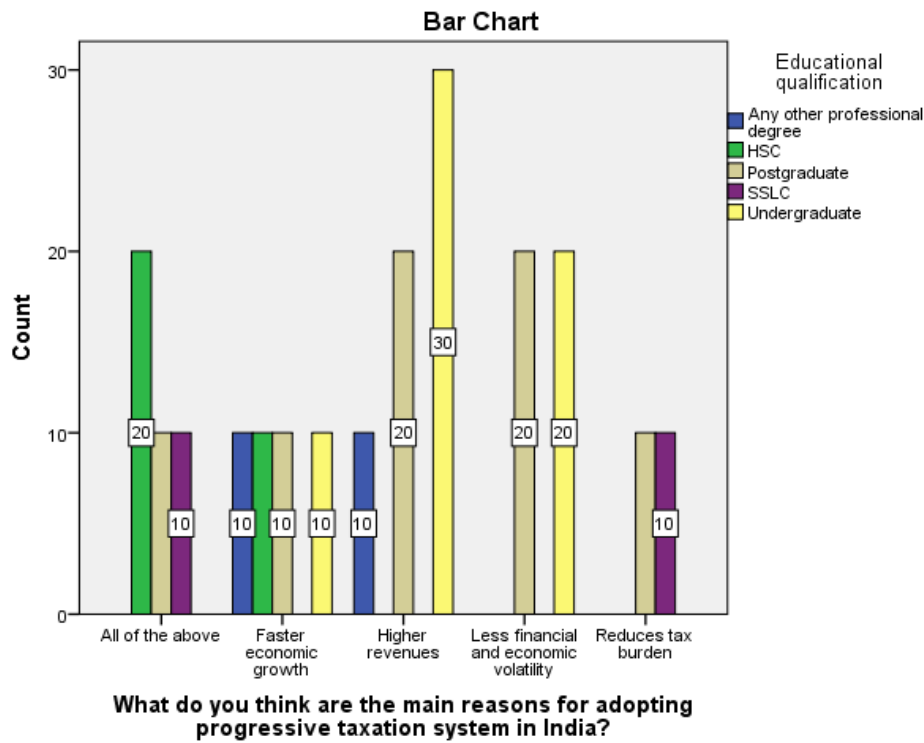
FIGURE 2



LEGEND:

Figure 2 represents the age of the sample population of the respondents and their opinion regarding the reasons for adopting progressive taxation system in the country.

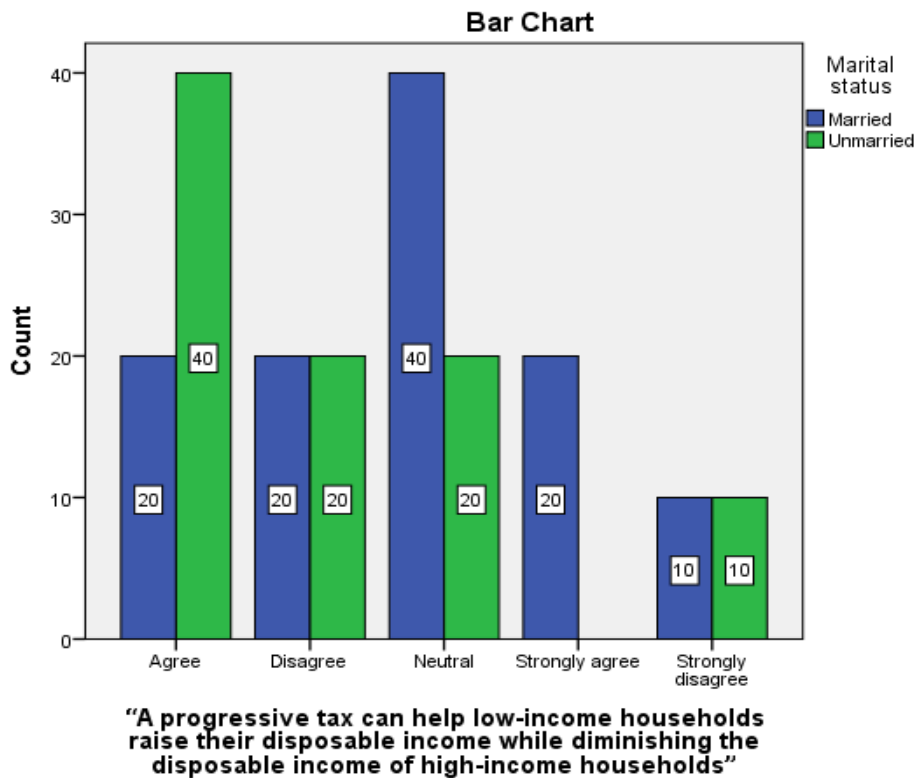
FIGURE 3



LEGEND:

Figure 3 represents the educational qualification of the sample population of the respondents and their opinion regarding the reasons for adopting progressive taxation system in the country

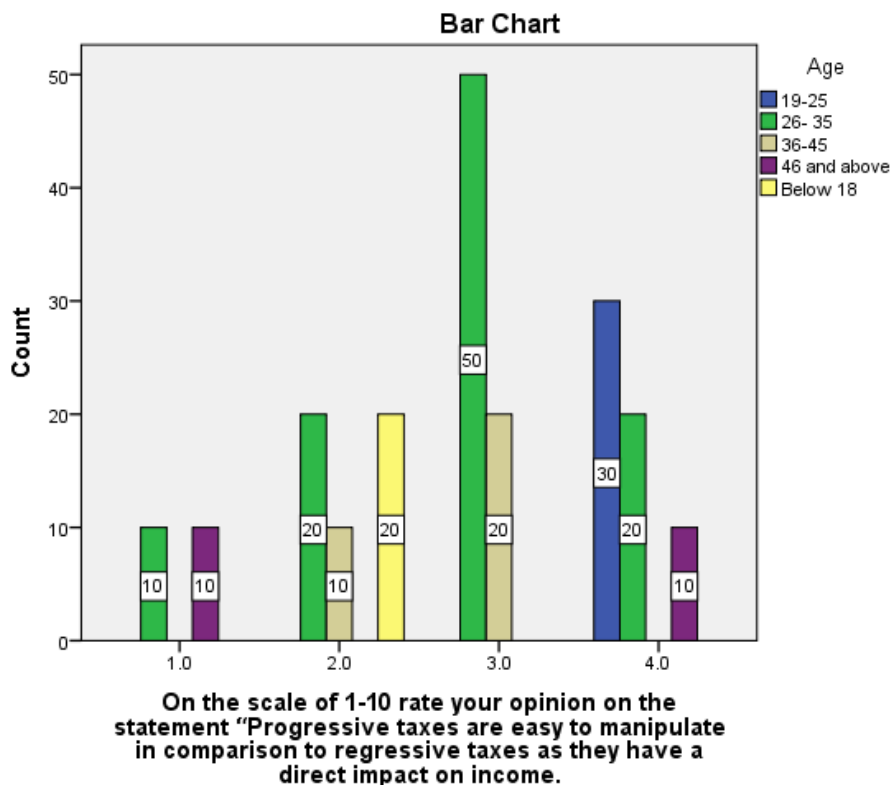
FIGURE 4



LEGEND:

Figure 4 represents the marital status of the sample population of the respondents and their opinion regarding the statement “ A progressive tax can help low-income households raise their disposable income while diminishing the disposable income of high-income households”.

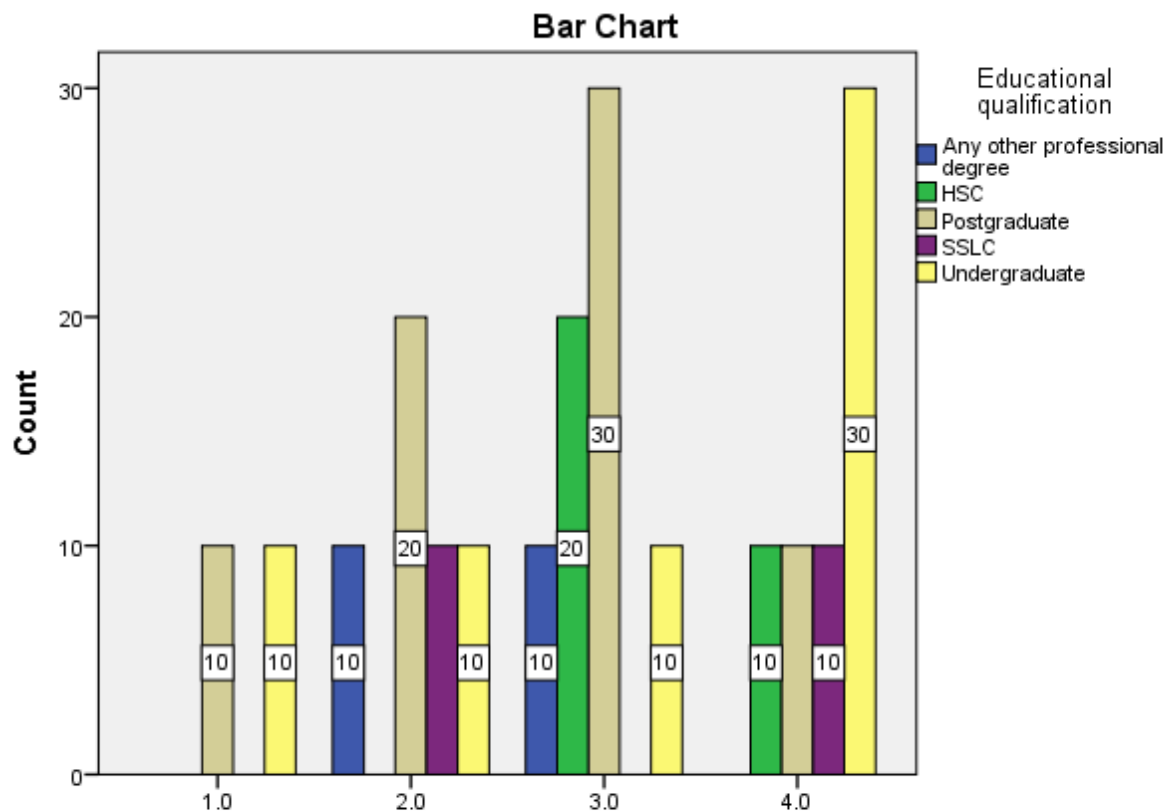
FIGURE 5



LEGEND:

Figure 5 represents the age of the sample population of the respondents and their opinion regarding the statement "Progressive taxes are easy to manipulate in comparison to regressive taxes as they have a direct impact on income".

FIGURE 6

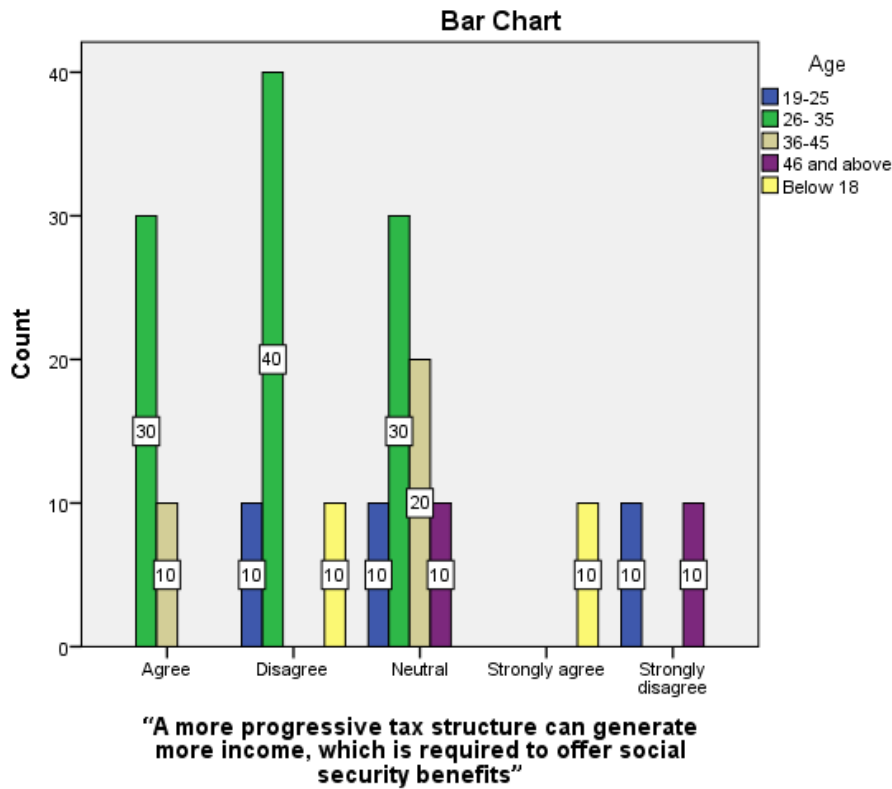


On the scale of 1-10 rate your opinion on the statement “Progressive taxes are easy to manipulate in comparison to regressive taxes as they have a direct impact on income.”

LEGEND:

Figure 6 represents the educational qualification of the sample population of the respondents and their opinion regarding the statement “ Progressive taxes are easy to manipulate in comparison to regressive taxes as they have a direct impact on income”.

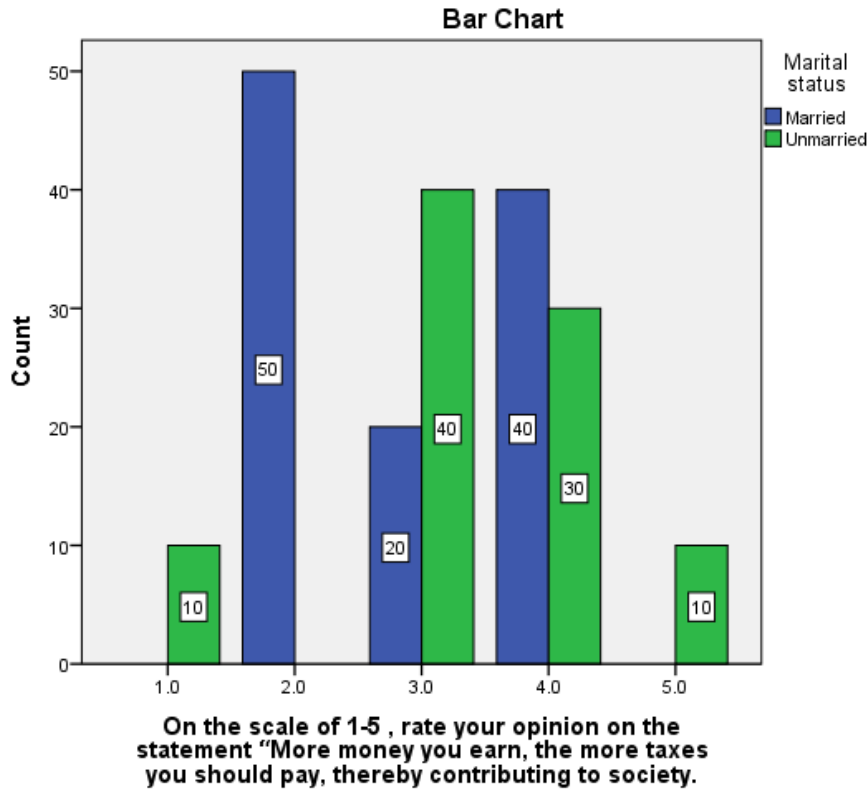
FIGURE 7



LEGEND:

Figure 7 represents the age of the sample population of the respondents and their opinion regarding the statement “A more progressive tax structure can generate more income, which is required to offer social security benefits”.

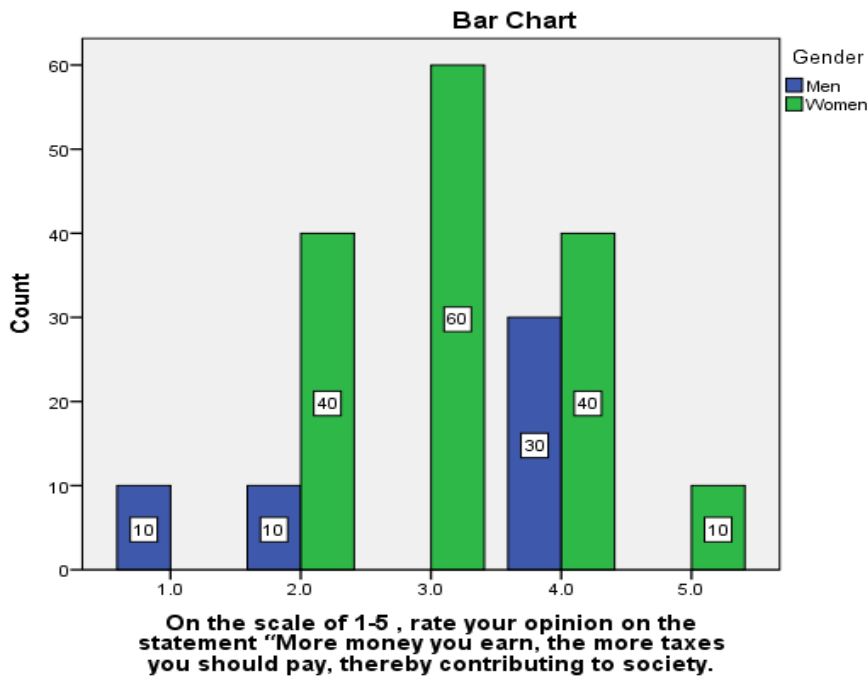
FIGURE 8



LEGEND:

Figure 8 represents the marital status of the sample population of the respondents and their opinion on the statement “ More money you earn, the more taxes you should pay, thereby contributing to society”.

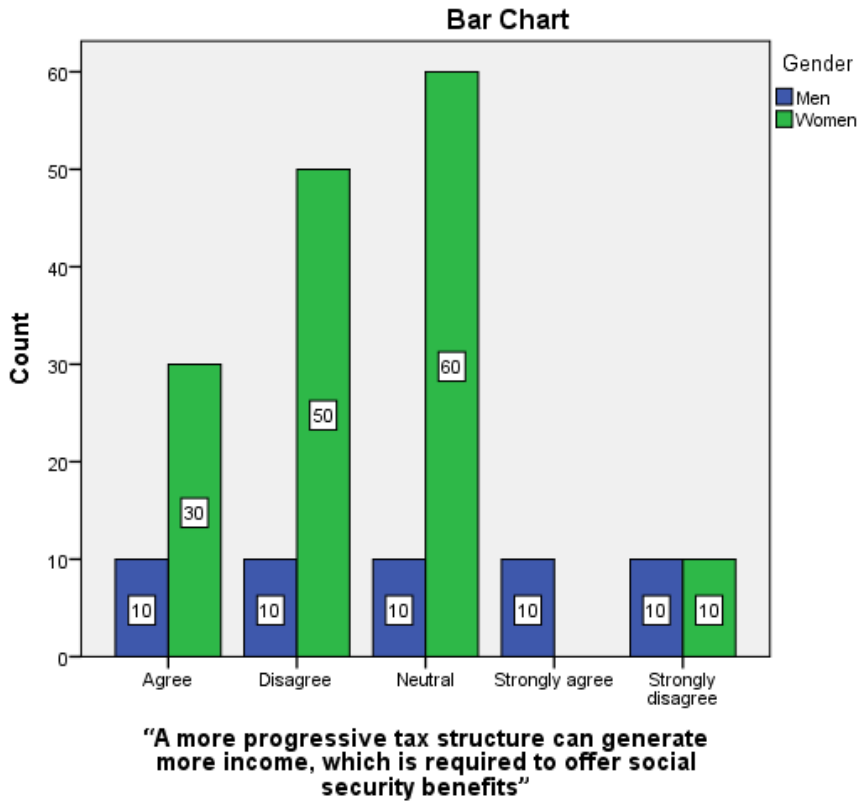
FIGURE 9



LEGEND:

Figure 9 represents the gender of the sample population of the respondents and their opinion on the statement “ More money you earn, the more taxes you should pay, thereby contributing to society”.

FIGURE 10



LEGEND:

Figure 10 represents the gender of the sample population of the respondents and their opinion on the statement “A more progressive tax structure can generate more income, which is required to offer social security benefits”.

FIGURE 11

“A progressive tax can help low-income households raise their disposable income while diminishing the disposable income of high-income households” * Age

Chi-Square Tests

| | Value | df | Asymptotic Significance (2-sided) |
|--------------------|----------------------|----|-----------------------------------|
| Pearson Chi-Square | 147.778 ^a | 16 | .000 |
| Likelihood Ratio | 169.124 | 16 | .000 |
| N of Valid Cases | 200 | | |

a. 10 cells (40.0%) have expected count less than 5. The minimum expected count is 2.00.

LEGEND:

Figure 11 represents the chi- square test and the expected count is less than 5 and hence it is shown that it is alternative hypothesis and thereby we reject null hypothesis and there is a significant relationship between the variable age and the statement “A progressive tax can help low-income households raise their disposable income while diminishing the disposable income of high-income households” .

FIGURE 12

On the scale of 1-10 rate your opinion on the statement “Progressive taxes are easy to manipulate in comparison to regressive taxes as they have a direct impact on income. * Age

Chi-Square Tests

| | Value | df | Asymptotic Significance (2-sided) |
|--------------------|----------------------|----|-----------------------------------|
| Pearson Chi-Square | 208.857 ^a | 12 | .000 |
| Likelihood Ratio | 212.146 | 12 | .000 |
| N of Valid Cases | 200 | | |

a. 4 cells (20.0%) have expected count less than 5. The minimum expected count is 2.00.

LEGEND:

Figure 12 represents the chi square test and the expected count is less than 5 and thereby we reject null hypothesis and accept alternative hypothesis and hence there is a significant relationship between age and the statement “Progressive taxes are easy to manipulate in comparison to regressive taxes as they have a direct impact on income.

FIGURE 13

A more progressive tax structure can generate more income, which is required to offer social security benefits”

* Gender

Chi-Square Tests

| | Value | df | Asymptotic Significance (2-sided) |
|--------------------|---------------------|----|-----------------------------------|
| Pearson Chi-Square | 43.175 ^a | 4 | .000 |
| Likelihood Ratio | 40.738 | 4 | .000 |
| N of Valid Cases | 200 | | |

a. 1 cells (10.0%) have expected count less than 5. The minimum expected count is 2.50.

LEGEND:

Figure 13 represents the chi -square test and the expected value count is less than 5 and thereby we reject null hypothesis and accept alternative hypothesis and hence there is a significant relationship between gender and the statement”A more progressive tax structure can generate more income, which is required to offer social security benefits” .

FIGURE 14

On the scale of 1-5 , rate your opinion on the statement “More money you earn, the more taxes you should pay, thereby contributing to society. * Educational qualification

Chi-Square Tests

| | Value | df | Asymptotic Significance (2-sided) |
|--------------------|----------------------|----|-----------------------------------|
| Pearson Chi-Square | 200.703 ^a | 16 | .000 |
| Likelihood Ratio | 201.101 | 16 | .000 |
| N of Valid Cases | 200 | | |

a. 10 cells (40.0%) have expected count less than 5. The minimum expected count is 1.00.

LEGEND:

Figure 14 represents the chi square test and the expected value count is less than 5 and thereby reject null hypothesis and accept alternative hypothesis and there is a significant relationship between educational qualification and the statement” “More money you earn, the more taxes you should pay, thereby contributing to society.

RESULTS:

Figure 1 represents the gender of the sample population of the respondents and their awareness regarding the progressive taxation system . Figure 2 represents the age of the sample population of the respondents and their opinion regarding the reasons for adopting progressive taxation system in the country. Figure 3 represents the residing place of the sample population of the respondents and their opinion regarding the statement “ A progressive tax can help low-income households raise their disposable income while diminishing the disposable income of high-income households”. Figure 4 represents the marital status of the sample population of the respondents and their opinion regarding the statement “ A progressive tax can help low-income households raise their disposable income while diminishing the disposable income of high-income households”. Figure 5

represents the age of the sample population of the respondents and their opinion regarding the statement” Progressive taxes are easy to manipulate in comparison to regressive taxes as they have a direct impact on income”. Figure 6 represents the educational qualification of the sample population of the respondents and their opinion regarding the statement “ Progressive taxes are easy to manipulate in comparison to regressive taxes as they have a direct impact on income”. Figure 7 represents the age of the sample population of the respondents and their opinion regarding the statement “ A more progressive tax structure can generate more income, which is required to offer social security benefits”. Figure 8 represents the marital status of the sample population of the respondents and their opinion on the statement “ More money you earn, the more taxes you should pay, thereby contributing to society”. Figure 9 represents the gender of the sample population of the respondents and their opinion on the statement “ More money you earn, the more taxes you should pay, thereby contributing to society”. Figure 10 represents the gender of the sample population of the respondents and their opinion on the statement “ A more progressive tax structure can generate more income, which is required to offer social security benefits”. Figure 11 represents the chi- square test and the expected count is less than 5 and hence it is shown that it is alternative hypothesis and thereby we reject null hypothesis and there is a significant relationship between the variable age and the statement “A progressive tax can help low-income households raise their disposable income while diminishing the disposable income of high-income households” . Figure 12 represents the chi square test and the expected count is less than 5 and thereby we reject null hypothesis and accept alternative hypothesis and hence there is a significant relationship between age and the statement “Progressive taxes are easy to manipulate in comparison to regressive taxes as they have a direct impact on income. Figure 13 represents the chi -square test and the expected value count is less than 5 and thereby we reject null hypothesis and accept alternative hypothesis and hence there is a significant relationship between gender and the statement”A more progressive tax structure can generate more income, which is required to offer social security benefits” . Figure 14 represents the chi square test and the expected value count is less than 5 and thereby reject null hypothesis and accept alternative hypothesis and there is a significant relationship between educational qualification and the statement” “More money you earn, the more taxes you should pay, thereby contributing to society.

DISCUSSIONS:

In figure 6 , the majority of the sample respondents belonging to postgraduate studies have opted for an average scale regarding their opinion on progressive taxes are easy to manipulate in comparison to regressive taxes as they have a direct impact on income. It is easier to manipulate as the taxpayer pays his own tax to the government.

In figure 10, the majority of the sample respondents opted for neutral opinion regarding the statement that a more progressive tax structure can generate more income which is required to offer social security benefits. As

progressive taxes are based on the ability to pay principle, it tends to reduce disparities in the distribution of income and wealth and also progressive tax is productive as it yields more revenue.

In figure 13, represents the chi -square test and the expected value count is less than 5 and thereby we reject null hypothesis and accept alternative hypothesis and hence there is a significant relationship between gender and the statement "A more progressive tax structure can generate more income, which is required to offer social security benefits". As progressive taxes are based on the ability to pay principle, it tends to reduce disparities in the distribution of income and wealth and also progressive tax is productive as it yields more revenue.

In Figure 14, represents the chi square test and the expected value count is less than 5 and thereby reject null hypothesis and accept alternative hypothesis and there is a significant relationship between educational qualification and the statement "More money you earn, the more taxes you should pay, thereby contributing to society. A tax system that is progressive applies higher tax rates to higher levels of income. For the U.S. the individual income tax has rates that range from 10 percent to 37 percent. This design leads to higher-income individuals paying a larger share of income taxes than lower-income individuals.

LIMITATIONS:

Convenient sampling method has been used.

CONCLUSION:

Based on the results of the analysis done, it has been found that the majority of the sample respondents opted for neutral opinion regarding the statement that a more progressive tax structure can generate more income which is required to offer social security benefits. As progressive taxes are based on the ability to pay principle, it tends to reduce disparities in the distribution of income and wealth and also progressive tax is productive as it yields more revenue. The majority of the sample respondents belonging to postgraduate studies have opted for an average scale regarding their opinion on progressive taxes are easy to manipulate in comparison to regressive taxes as they have a direct impact on income. It is easier to manipulate as the taxpayer pays his own tax to the government.

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