

## Principles Of International Taxation Principles Of

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General Principles. Principles of International Taxation. Edited by: Lynne Oats and Emer Mulligan  
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## ~~Principles of International Taxation – BPRO~~

1.3 basic principles of international taxation There are two basic principle followed by different countries in International taxation 1) Residence Based Taxation- The principle of residence-based taxation asserts that natural persons or individuals are taxable in the country or tax jurisdiction in which they establish their residence or domicile, regardless of the source of income.

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