

Direct Tax and Indirect Tax

Direct taxes

- ✓ Direct taxes are paid entirely by a taxpayer directly to the government.
- ✓ Burden of taxes cannot be shifted.
- ✓ It can help reduce inflation.
- ✓ Tax evasion can be possible.
- ✓ Higher administrative costs are involved.
- ✓ Direct tax is progressive.
- ✓ After the income for a year is earned or valuation of assets is determined on the valuation date.

Indirect taxes

- ✓ Indirect tax is ultimately paid for by the end-consumer of goods and services.
- ✓ Burden of taxes can be shifted.
- ✓ It enhances inflation.
- ✓ These cannot be evaded as are charged on goods and services.
- ✓ Lesser administrative cost involved.
- ✓ Indirect tax is regressive.
- ✓ At the time of sale or purchases or rendering of services.



User Manual And Guide Line Of Online Direct Taxes Indirect Payment

Stephen Fishman



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