

# Income Taxation in Canada

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## Introduction

Across the world, governments tax people's income in order to generate revenue for economic development of nations. It is imperative to note that income tax revenues constitute the biggest percentage of the revenue generated by the government. For instance, in Canada, the biggest share of government revenue comes from personal income at 75% compared to 25% that come from other forms of taxation.

So far, the progressive tax structure employed by the Canadian government seem effective than flat rate structure that other countries use, at least according to some analysts.

In Canada, the Canadian Revenue Agency has the responsibility of collecting personal, corporate and other income taxes on behalf of the federal government. It has the responsibility of collecting all forms of taxes in all provinces and territories with the exception of Alberta and Quebec (Aronson, Johnson and Lambert 262-270).

Taxation is not a new phenomenon as it is an old practice well known and supported by numerous acts and statues, as part of legislation. In Canada for example, the Income Tax Act empowers the federal government the ability to collect all forms of taxes from incomes. Among the taxes are personal and corporate income taxes. Different counties have different tax regimes.

In Canada, self-assessment regime is common where individual citizens evaluate their tax liability by making tax returns to the Canadian Revenue Agency within the stipulated time. Consequently, the Canadian Revenue Agency will evaluate the tax returns and data in order to ensure that there are no obvious errors.

In case the taxpayer does not agree with the Canadian Revenue Agency in terms of his or her tax assessment, there are proper channels of making an appeal (Gentry and Hubbard 283-287).

# Essays In Taxation

**Yijin Wang**



## **Essays In Taxation:**

## Unveiling the Magic of Words: A Review of "**Essays In Taxation**"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their ability to kindle emotions, provoke contemplation, and ignite transformative change is really awe-inspiring. Enter the realm of "**Essays In Taxation**," a mesmerizing literary masterpiece penned by a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve in to the book is central themes, examine its distinctive writing style, and assess its profound effect on the souls of its readers.

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