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Tax law consists of a body of rules

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activities and reciprocal interests

of a political community and the

members composing it – as

distinguished from relationships

between individuals in the sphere

of private law. Tax law can be

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divided into substantial tax law, which is a body of the legal provisions giving rise to the charging of a tax; and procedural tax law, which consists of the rules laid down in the law as to assessment and enforcement procedure ...

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new Low and Middle Income Tax

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low-value imported goods. These

are just a few of the recent

changes to Australia's tax system

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