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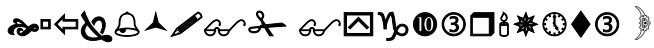


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1. Cambridge Learning dictionary, Camb. University press, 2003.
2. www.fineprint.com Michael R. Kratke, Taxation and civil right,
3. M La Ferriere, cours de legislation financiere, Paris, 1948

Abstract

Citizenship is one of the most important ideas, used by states to justify imposing taxes towards people, on the base of common sharing public costs, in the same time gives the right to states in collecting taxes over its people and other persons on its region.

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(2) Cambridge learning dictionary, Camp, university press, 2003, p 117.

(3) Cambridge learning dictionary Op. Cit, p: 117.

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www.fineprint.com.

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M. La Ferriere, cours de legislation financiere, parise, 1948, p:163.

(7) Michael R. Kratke, op.cit. p: 4.

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(15) Michael R. Kratke, op. Cit, p.9.	6				(16)
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