A History Of Regulatory Taxation

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What is a tax, and what is a regulation or a penalty? Richard Samuelson is Associate Professor of History at California State University, San
“Tax” then developed its meaning to imply something wearisome or challenging. So words like “duty” were used to suggest a more appealing purpose. Political spin has just as long a history as taxation, and neither has been detained unduly by the meaning of words. The written record. China has one of the longest of all written records, and we know that taxes were levied here some 3,000 years ago as the Empire was being established. The structure of tax exemption granted to the charitable and voluntary sector outlined in the United States Tax Code was developed through legislation enacted between 1894 and 1969. Over that 75-year period, Congress established the basic principles and requirements of tax exemption, identified business activities of tax-exempt organizations that were subject to taxation, and defined and regulated private foundations as a subset of tax-exempt organizations. Figure A shows a timeline of major legislative actions relevant to tax-exempt organizations, while a more complete history can be found... NOTE: For more extensive information, see Appendix B. A History of the Tax-Exempt Sector: An SOI Perspective.

Statistics of Income Bulletin | Winter 2008. Taxing telecommunication/ICT services: an overview was prepared by Professor Martin Cave from Imperial College Business School, and Dr. Windfred Mfuh, Associate Fellow from Warwick Business School, under the direction of the Telecommunication Development Bureau (BDT). The comments and suggestions made by ITU officials, in particular from the BDT Regulatory and Market Environment Division (RME) and ITU-T Study Group 3 were very useful in preparing this document.