

SYBAF



DIRECT TAX

MEANING OF TAX

Tax is the price one pays for CIVILISATION



1



2

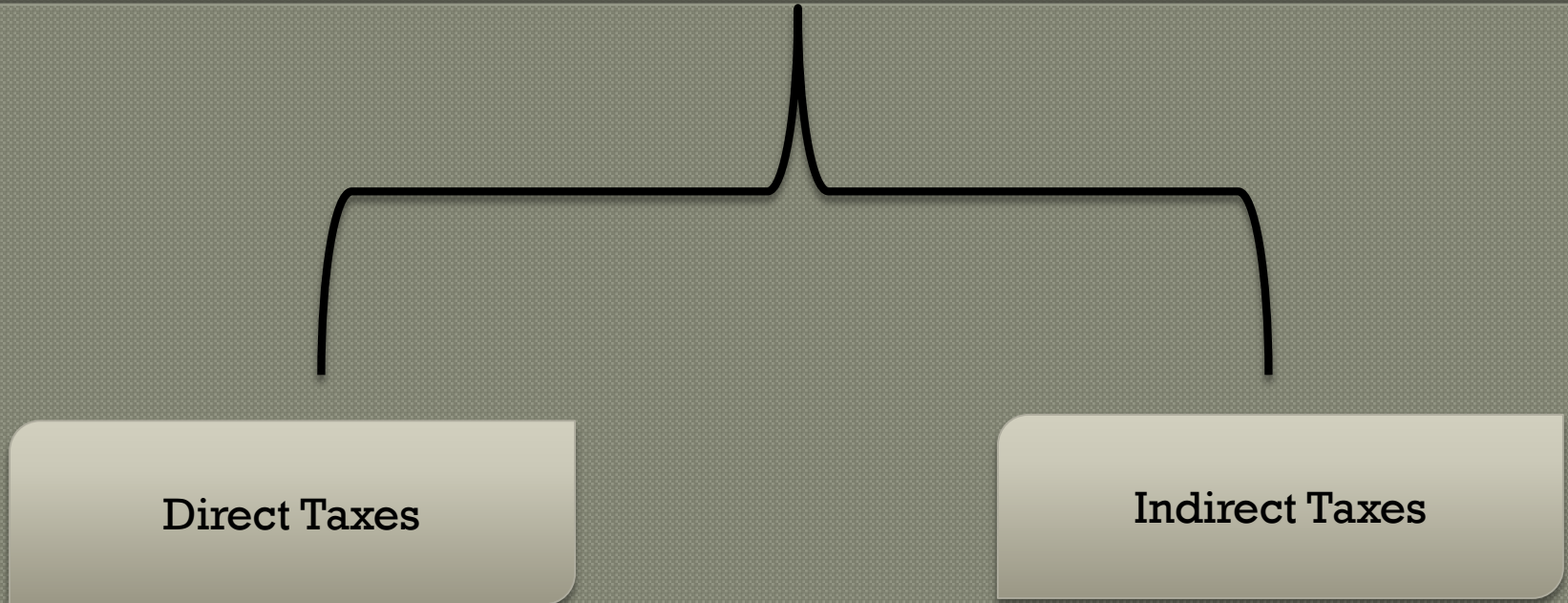


3



4

TYPES OF TAXES



WHAT IS DIRECT TAX ?

Levy of charge on PERSON by GOVERNMENT

Government



Person



INDIRECT TAXES

Levy of charge by GOVERNMENT on Good & Services



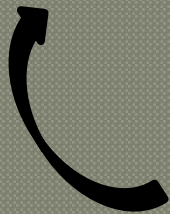
Government



Manufacture



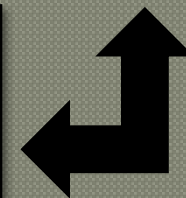
Wholesaler



Customer



Retailer





Government

Revenue - 10



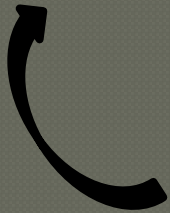
Manufacture

S.P. 100
Tax-10= 110



Wholesaler

Purchase 110
Sell- 120



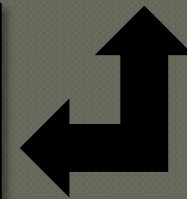
Customer

Purchase-
130



Retailer

Purchase- 120
Sale- 130



Thank You!
