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Questions . Question 1 . A business started trading on 1 April and its first year end is 31 March 2016. All supplies are standard-rated. Sales for the first 18 months are: 2016 £ 2017 £ April 7,000 January 6,000

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services are treated as indirect taxes
Thus, all types of sales tax, excise and customs duties are grouped as indirect taxes. Merits of Indirect Taxes
1. Highly Revenue givers in Developing Countries
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CGST will replace taxes like Central Excise and Service tax 2. SGST stands for State Goods and Services Tax which is charged on Local Sales within State. SGST is charged and collected by State Government. SGST will replace taxes like VAT, Luxury tax and Entertainment tax 3. IGST stands for Interstate Goods and Services Tax.

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Sales tax: Same as VAT. Question 42.
What Is Excise & Service Tax? What Is
The Difference? Answer : Excise tax is an
indirect tax that is imposed on the
manufacture, sale or use on certain
types of goods and products. Excise

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taxes are generally imposed on goods such as cigarettes or alcohol, also in the price of an activity such as gambling.

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