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ABSTRACT

Emphasis on justice and taxation often socio-economic, psychological aspects of the different layers of society as a concept is perceived differently by.

In this study, the concept of tax justice, tax to be spent over the course of the history of the stage simultaneously with how to become a phenomenon that is put forward. As a result of this process time-dependent changes of different world views, the state systems, taxation policies and in accordance with different academic approach is a theoretical study. Also, the concept of social justice have become synonymous with the concept of income distribution and taxation of the interaction focused on the concept of justice.

Yet in this study, the concept of tax justice, economic growth of state intervention how they interact with the public that it has become is put forward.

Taxation is a political process. At the same time as set out in the presence of social legitimacy grounds of justice in taxation in line with what right there that focuses on legal norms. However, regarding the legal existence of justice in our country, taxation and economic and social dynamics that focus on what the course is on or not stop.

Keywords

Taxing Justice, Historical evulotion of tax, Socio-economic Analysis, Theoretical Framework, Legal Perspective, Election Periods, horizontal-vertical justice.