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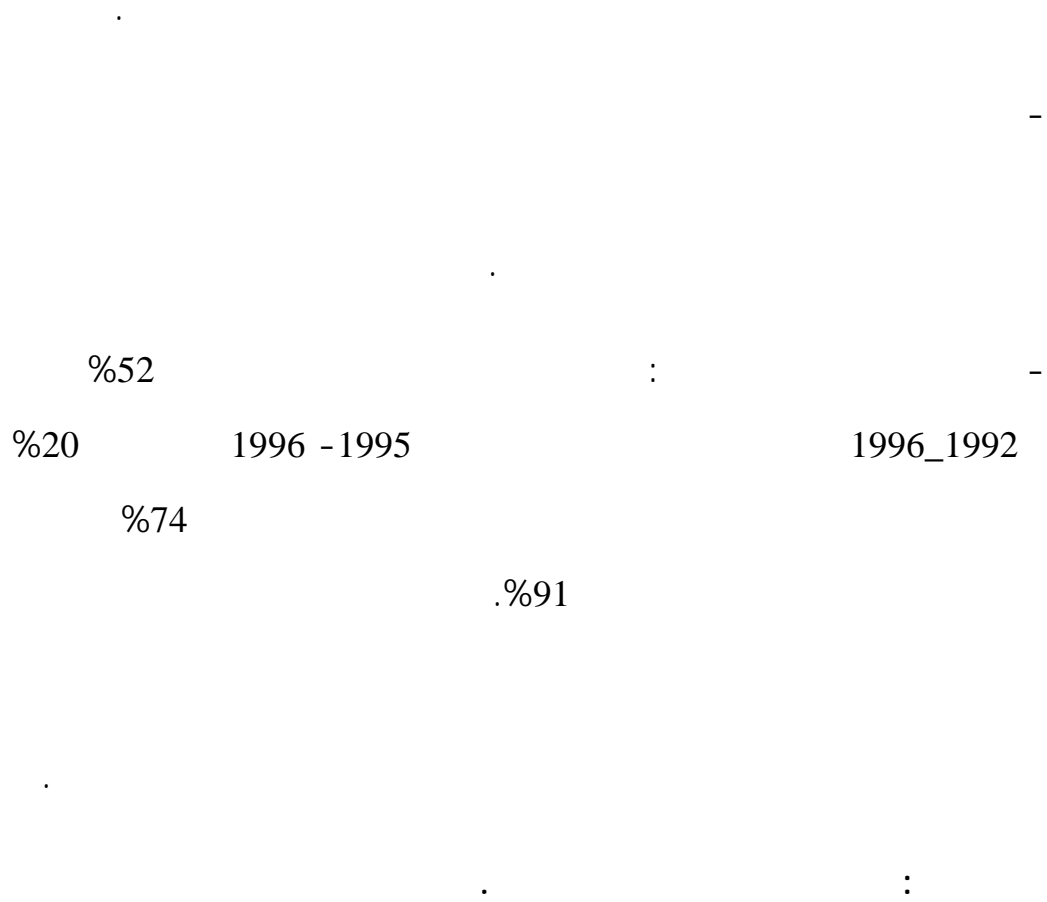
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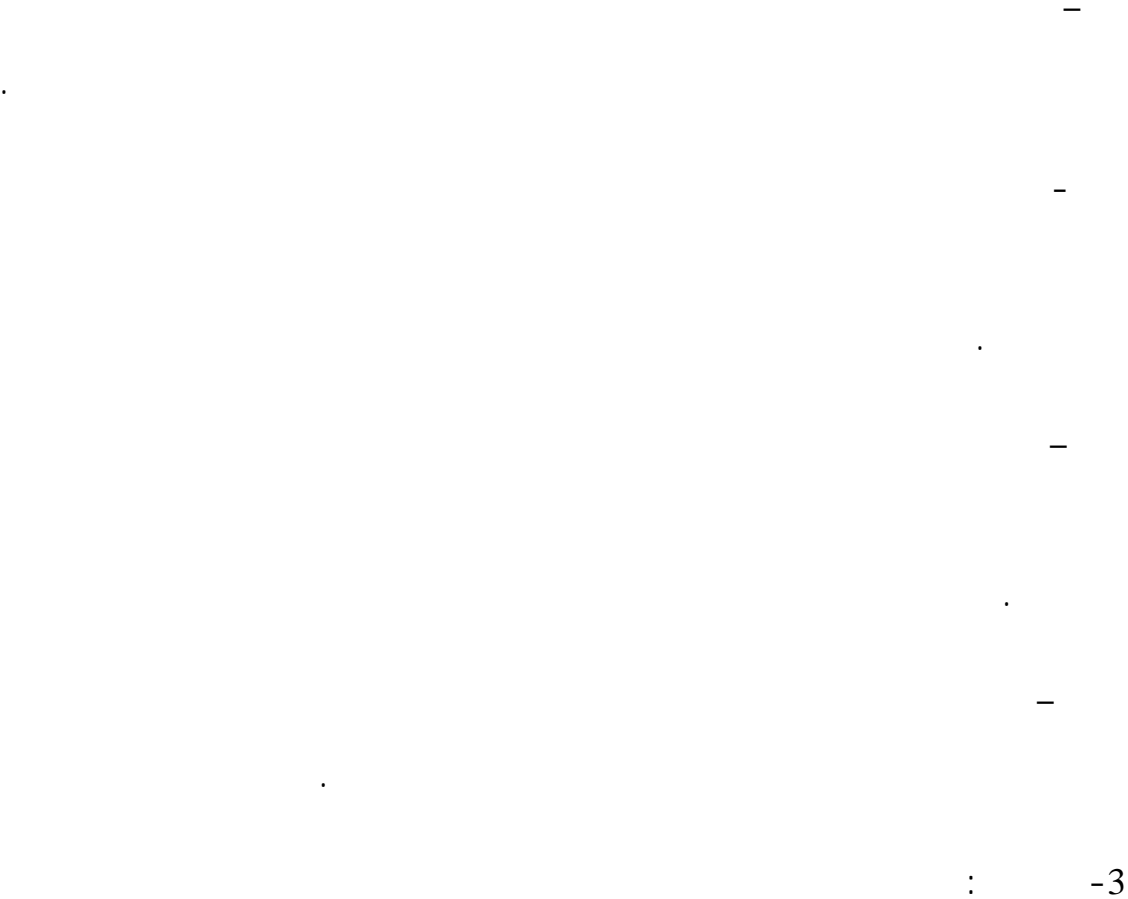
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General Revenues Determinative in Palestine

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Abstract

The researcher meant in this study to shed light on the subject general revenues and factors that limit its volume increase and he sought for the Palestinian economy to give a background for the subject and make in integral, below are the importance of the points the subject handled:

This study aimed at acquainting with the obstacles that face the Palestinian economy and intervene to make disable to escort the neighboring countries study, it showed that these obstacles are of clear and tangible on the Palestinian economy functions.

This study also handled acquainting with the general revenues concept and progress, and how countries try strenuously for the increase of general revenues collection; and this study also showed kinds of general studies with in the Islamic countries are non-Islamic, in addition to the general revenues division and criteria which were followed in that.

This study also showed a description for the general revenues during the occupation period and the Israeli practices the affected them.

In addition to the general revenues at the stage of the Authority through the resources and developments that happened through concerned in the study period, and giving a gesture about the estimative budgets project fir the year 2005.

Then the study illustrated the general revenues subject through Paris economic Agreement by making a detailed study for Paris Agreement and evaluating in at the theoretical and practiced

level, and making a whole criticism concerning the revenues in particular and reaching to that this Agreement is a fundamental determinative for the general revenues that makes at its collection decrease.

The study sought for the general revenues determinatives, which were divided to political and economical determinatives, and administrative and legislative determinatives, and showed how those determinatives affected the general revenues and handled the political determinatives that situation economical Agreements, absence of national currency, boycott process, in addition to customs and tolls and showed hoe these factories can do at increasing the revenues if they were well exploited.

The same for the economical determinatives, the study showed the political determinatives which the deteriorated Palestinian economy structure was the most one and the Authority policy in the economical field in addition to the tax system as it showed is characterized and aims and gaps which it suffers from and its affect on the general revenues in addition to clearing the role of taxation escape in limiting the general revenues.

The study showed the role of the general revenues volume increase through mentioning and illustrating the administrative determinatives which were summarized in the absence of financial administrative control , lack of the Palestinian experience in the financial and administrative system ,in addition to the absence of general revenues function evaluation , the study also handled some of the legislative issues and explained they are determinative for the general revenues of them, the inherited legislative frame, the merits which the financial legislative in characterized by, and hinders the general revenues a acquisition , and the Palestinian role in the

financial legislation and its affect on the general revenues and the sought for the general revenues execution and their affect on the collection in the end , then he mentioned some necessary modifications because of the general revenues collection increase .

The researcher reviewed the cultures related to the subject in addition to the scientific reference related to the some subject, and he followed the budgets issued by legislative council, in addition to certain reports issued by the same relations.

Upon this, the study included chapter as each on contained certain subject. The first chapter sought for the general revenues in its traditional concepts, and the situation of those revenues in its traditional concepts, and the situation of those revenues through the occupation period, as it illustrated its development at the Palestinians National Authority era, and he showed the effects of Paris Agreement on the general revenues collection.

In the second chapter, the study showed the issue of the subject which the general revenues determinatives and showed its affect on the general revenues volume and their affect on decrease or increase of those revenues whether they are political, economical administrative or legislative determinatives.

At last, the study came to a group of results and recommendation, of which the most important are:

1. Paris Agreement was not at the level of the Palestinian people ambitions and hopes, and it was for the interest of Israeli side, as it enabled it to

interfere with many of the political economical and financial cases which concern the Palestinian side.

2. the considers the absence of a national currency the most important political determinative for the general revenues a some of the revenues which the treasury can get complete in the Israeli shekel whether they are taxes or customs fees .
3. the taxation system suffers from clear in adequacy appears through comparative weight increase for the indirect taxes in addition to taxes importance greatness of the foreign trade sector .
4. the general revenues management confirmed important achievements, the field of quantities acquisition for the revenues embodied in developing the clearing management with Israel , and collecting the money deserved to the Authority and witch were detected at Israel in addition to its ability for developing income taxation law and taxation revenues computerization
5. The legislative (lawful) frame in Palestine is considered inherited one made by Israel to save it, which most it, is stealing the Palestinian economy and controlling its sources and limiting its activity.

from here, the National Authority and its concerned institutions have to notice what the functions of general revenues management needs to be developed and there are conditions to be fulfilled for this represented by simplifying taxation system depending in a comprehensive plan for developing the general revenues in addition to commit tins all level in general revenues management in the development process including

planning and executing in addition fostering relation between the department and taxpayers.

It must also adjust income tax law concerning taxation burden and exemptions, in addition other types of income and reduction of V.A.T (Value Additional Tax) average and application of a whole rule for clearing mechanism between the Palestinian Nationality and the Israeli government.