

## Foreword

There are few critical, historical studies of the administration of an entire tax system of a country. The one by Doris<sup>1</sup> on the United States system is largely descriptive and contains little analysis or criticism, perhaps because it was not written by a tax expert. The useful, recent book by Chommie, a professor of tax law, is one of a series describing the federal agencies of the United States Government and focusing on current practice.<sup>2</sup> Sir Alexander Johnston's book<sup>3</sup> on the British Board of Inland Revenue is a thorough study done by a long-time official in the administration. The present study of the Israeli system was written by a tax professional, long a tax lawyer and administrator in the United States Government. He served as an adviser to the Israeli Ministry of Finance for three years, from 1954 to 1957, and has had a long-time interest in the affairs of Israel, but sees the administration as a critical observer rather than as a participant.

A study of tax administration in Israel is particularly revealing because Israel has been in a period of continuing transition and repeated crises during its short life. Moreover, it is a country for which the tax system has almost from the beginning been much more than a device to raise money. It has been used consciously, often experimentally, as a means of facilitating or accomplishing economic and social ends. These tax policy objectives have meant that the system has changed frequently with respect to technical structure and distribution of tax burden. While these changes are not the subject of the present study, they are a crucial part of the background which is briefly set forth in Chapter 2.

In a relatively short period of time Israel has had to deal with the full panoply of problems that tax administrators must face. Perhaps uniquely in modern history — that is, since World War II — it has not only faced all these problems but there have been sufficient records kept in memoranda and published in journals to make Mr. Wilkenfeld's study possible. Moreover, most of the participants are still alive, and some of them have been able to cooperate with the author in amplifying the written record. The records, the author's extended stay in Israel, his continuing research thereafter, his recent visits to Israel, and his continuing direct

1. Lillian Doris, *The American Way in Taxation: Internal Revenue 1862-1963* (Englewood Cliffs, N.J.: Prentice-Hall, Inc., 1963).

2. John C. Chommie, *The Internal Revenue Service* (New York: Praeger 1970)

3. Sir Alexander Johnston, *The Inland Revenue* (London: Geo. Allen and Unwin, 1965)

# Taxes And People In Israel

**S Baum**



## **Taxes And People In Israel:**

The Top Books of the Year Taxes And People In Israel The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous engrossing novels enthralling the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the captivating narratives that have charmed audiences this year. The Must-Read : Colleen Hoover "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Taxes And People In Israel : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Taxes And People In Israel : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and suspenseful novel that will keep you guessing until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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web la dieta del dottor moreno prevede nel primo ciclo circa 1200 calorie al giorno con abolizione completa dei carboidrati nel secondo ciclo prevede un intake calorico di circa