

**The Tax Policies and its  
Role in Economic Development**

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**Abstract**

This study aims to have acknowledge on the tax policies which implied on the Palestinian areas through the study of the Palestinian tax system , and to know the role of these policies in establishing true economic development especially within the current situation that the Palestinians have and its adaptance to the economical , social , and political conditions predominant in Palestine .

This study is divided to three parts:

In the first part it discusses the concept of the tax system in general and the relation between tax and the economic development.

The first part is divided into three section: the first deals with the importance and specification of the tax system.

The second part deals with the relation between the tax and the economic development. The third part deals with the economic impacts that appears as a result of tax implementation .

In the second part the study discusses the tax progresses in Palestine by focusing and taking a look to the historical events that happened in Palestine .

Since the beginning of the Turkish government till our present time and these sections are divided into three parts .

The first part deals with tax development during the Turkish and the British control of Palestine also, the researcher dealt with the Jordanian tax income in 1964 , number 25 which was dealt with in the west bank from the year 1964 to 2004 . later this tax law was replaced by the Palestinian tax income in 2004, number 17 . the second part discusses taxes and the tax laws during the Israeli occupations .

The third part discusses the Palestinian tax policy generally represented with the Palestinian tax system.

The final ( third ) section discusses the Palestinian tax policy in more details and its role in national economic development , this section is subdivided into three parts: they deal with the Palestinian tax policy in the field of direct and indirect tax and the mechanism of achieving the required economic effects to empty the tax .

The researcher has reached, through this study to, several results.

The most important is that taxes in Palestine is only a tool in planning and orienting the Israeli economy because of the control and the semi – completed followship to Israel. In addition, the design of the Palestinian tax policy is conducted separately from the political, social, and economical present situation in Palestine .