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### The Taxation of Petroleum and Minerals: Principles ...

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Abstract The domestic taxation of petroleum products is an important source of revenue in most countries. However, there is a wide variation of tax rates on petroleum products across countries,...

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Advance Praise for The Taxation of Petroleum and Minerals: "A timely and welcome guide to policymakers and advisors in the area of resource taxation, combining theoretical underpinnings with sound practical advice over a range of relevant topics, from tax design, through fiscal and financial modeling to tax administration.

### The Taxation of Petroleum and Minerals: Thursday ...

Because of the extraordinary returns on production of petroleum resources, the oil companies are subject to an additional special tax. The ordinary company tax rate is 22 %, and the special tax rate is 56 %. This gives a marginal tax rate of 78 %.

### The Petroleum Tax System - Norwegianpetroleum.no

This tax applies to the person who first possesses petroleum products within the state. This tax is imposed on the wholesale value of petroleum products in this state. You may be able to take a deduction if you are a properly licensed petroleum products exporter that removes petroleum products at the rack for direct delivery outside of Washington.

### Petroleum products tax | Washington Department of Revenue

The contribution of the petroleum sector to the total net excise revenues of the Government is of the order of 40%. Moreover, taxes (including sales tax/VAT) and duties constitute a significant proportion of the retail prices - about 55% and 34% of the retail prices of petrol and diesel respectively in Delhi. 19.

### Report of the Committee on Pricing and Taxation of ...

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### Department of Taxation and Finance

Individual Gross Income Tax, Partnership, and Corporation Business Tax calendar year filers now have until July 15 to file and pay these taxes, including estimated tax payments due on April 15. Penalties and interest will not be imposed on the balance of tax due between the original due date and the extended due date for returns and/or payments ...

### NJ Division of Taxation - Petroleum Products Gross ...

Get this from a library! The Taxation of Petroleum and Minerals.. [Philip Daniel; Michael Keen; Charles McPherson] -- Oil, gas, and mineral deposits are a substantial part of the wealth of many countries, not least in developing and emerging market economies. Harnessing some part of that wealth for fiscal purposes ...

### The Taxation of Petroleum and Minerals. (eBook, 2010 ...

Gasohol, ethanol, methanol, fuel grade alcohol and other blended fuels are taxed at the same rate as other motor fuels (\$0.105 per gallon); kerosene and biodiesel are taxed at the same rate as other diesel fuel (\$0.135 per gallon). Liquefied petroleum gas is taxed at half the rate of gasoline, or \$0.0525 per gallon.

### Taxation of Alternative Fuels

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### The taxation of petroleum and minerals : principles ...

Petroleum Business Tax (PBT) is paid by petroleum businesses for certain types of fuel and is imposed at a cents-per-gallon rate at different points in the distribution chain (e.g., at importation into the State or on the first sale or use in the State), depending on the product involved.

### Collection of Petroleum Business Tax and Motor Fuel Excise ...

PETROLEUM PROFITS TAX ACT An Act to impose a tax upon profits from the winning of Petroleum in Nigeria, to provide for the assessment and collection thereof and for purposes connected therewith. [1959 No. 15. 1991 No. 21. 1996 No. 30. 1996 No. 31. 1996 No. 32. 1998 No. 18. 1999 No. 30.] [1st January, 1958] [Commencement. ] PART 1

### PETROLEUM PROFITS TAX ACT - PLAC

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### Front Matter : The Taxation of Petroleum and Minerals ...

Taxation of petroleum products Theory and empirical evidence Sanjeev Gupta and Walter Mahler The domestic taxation of petroleum products is an important source of revenue in most countries. However, there is a wide variation of tax rates on petroleum products across countries, which cannot be explained by economic theory alone.