Srexpenses 121

R. PANNEERSELVAM

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Taxation in Agriculture OECD,2020-02-10 This review of taxation in agriculture in 35 OECD countries and emerging economies outlines the diversity of tax provisions affecting agriculture, provides an overview of cross-country differences in tax policy, and confirms the widespread use of tax concessions specifically for agriculture, although their importance and modalities differ across tax areas and countries.

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