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Abstract	<p>IT IS CONSIDERABLE TO MENTION THE IMPORTANCE OF TAXES IN THE PRESENT TIME ,NOT ONLY AS IMPORTANT INCOME OF THE STATE BUT AS A MAIN INSTRUMENT IN THE ECONOMIC AND SOCIAL POLITICS AS WELL.</p> <p>ACCORDING TO THE ABOVE,LEGISLATOR GIVES PRIORITY TO TAXES DEBT,THUS ITIMPOSES A BUNCH OF VARIOUS SANCTION ON WHOEVER VIOLATE TAXES RULES INORDER TO GUARANTEE YAXES DEBT ,GAINING IT COMPLETELY AND COMPENSATING THE SAFE FROM DAMAGES CAUSED BY NOT PAYING TAXES IN ITS DUE TIME.</p>		