



JUSTIFICATION

- Is there a justified need for the tax and is it fiscally prudent?
- Are existing government funds spent efficiently before considering a new tax?

EQUITY

- Does the tax impose equal and uniform liabilities for similarly situated taxpayers?
- Is the tax constitutional?
- Does the tax disadvantage one taxpayer over another?

BALANCE

- Does the tax result in diversification in taxation?
- Does the tax affect decisions regarding earning or spending of income or wealth?

STABILITY

- Is the tax stable and predictable under changing political, economic, regulatory and environmental conditions?

TRANSPARENCY

- Is the tax visible, accountable and auditable?
- Is the tax easy to understand, administer and collect?