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**SOME GUIDELINES FOR A LAND TAXATION POLICY
FOR URBAN DEVELOPMENT**

With the special reference to the
Urban Area of Colombo

A Dissertation
Presented to

The Department of Town and Country Planning
Katubedde Campus, University of Sri Lanka



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S Y N O P S I S

Urban development is being considered as one of the major objectives of the development plan of the government of Sri Lanka.

However, the path to urban development has not been so smooth, but full of obstacles, especially in the content of land development.

Land taxation is one of the effective tools which could be used in alleviating these problems.

Nevertheless, thus far, land taxation has been regarded only as a source of revenue to the local authorities and to the government. It has not been treated as an important component of urban development policy.

This study aims at providing guidelines for an appropriate land taxation policy for urban development.

The structure of this study is as follows:-

Chapter I gives a brief introduction of the general background of the study.

Chapter II attempts to appraise the problems of land development with a special reference to the urban area of Colombo.

Chapter III deals with some theoretical aspects of land taxation and attempts to highlight the capability of land taxation in solving land development.

Chapter IV examines the present approaches to tax urban land briefly and attempt to highlight the inadequacy of the present system in promoting urban development.

Chapter V is an attempt to have a closer look at the nature of the problem and to identify the potentials and constraints for the formulation of a land taxation policy.

Chapter VI deals with the experience of land taxation in a few countries and suggest some ways in which we can develop an appropriate approach to tackle the problem.

In the light of these analysis chapter VII attempts to provide some guidelines for an appropriate land taxation policy for urban development.

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