

1. Record Nr.	UNINA9910464005503321
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Titolo	Japan's corporate income tax : overview and challenges // Thomas Dalsgaard
Pubbl/distr/stampa	[Washington, District of Columbia] : , : International Monetary Fund, , 2008 ©2008
ISBN	1-4623-1040-0 1-4527-2689-2 1-4518-6932-0 1-282-84042-8 9786612840425
Descrizione fisica	1 online resource (22 p.)
Collana	IMF Working Papers IMF working paper ; ; WP/08/70
Disciplina	336.243
Soggetti	Corporations - Taxation - Japan Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Contents; I. Introduction; II. Macro-Fiscal Background; III. Key Features of Japan's Corporate Tax; Figures; 1. Tax Structure in the G7 Countries, 2004; Boxes; 1. The 2007 Tax Measures for Business and Capital Income; IV. Diagnostics of the Corporate Income Tax; 2. Statutory Corporate Income Tax Rates in G7 Countries, 1990 and 2005; 2. Marginal and Average Effective Tax Rates; 3. Present Discounted Value of Depreciation Allowances in G7 Countries, 2005; 4. Average Effective Tax Rates (AETRs) in G7 Countries, 1979-2005; 5. Marginal Effective Tax Rates (METRs) in G7 Countries, 1979-2005 6. Composite Taxation of Dividend Income (Corporate plus Individual Tax), 2006V. A Way Forward; 7. METRs for Plant and Machinery in Manufacturing in G7 Countries, 2005; 8. Tax Rates for Small- and Medium-Sized Enterprises in G7 Countries, 2006; VI. Conclusion; References
Sommario/riassunto	The structure of Japan's corporate income tax system is broadly in line

with those of other G7 countries. However, relatively high marginal and average effective tax rates prompt the question of whether adjustments should be considered to meet the objectives of promoting growth, investment and competitiveness in a revenue neutral manner. This paper discusses key issues and trade-off's related to changes in the corporate income tax system. It does not provide recommendations, but raises issues that could hopefully serve as useful inputs to the ongoing discussion and tax debate in Japan.
