Record Nr. UNINA9910465741203321 Autore Ishi Hiromitsu <1937-> **Titolo** The Japanese tax system [[electronic resource] /] / Hiromitsu Ishi Oxford;; New York,: Oxford University Press, 2001 Pubbl/distr/stampa **ISBN** 1-281-94408-4 9786611944087 0-19-152935-4 Edizione [3rd ed.] Descrizione fisica 1 online resource (454 p.) Disciplina 336.2/00952 Soggetti Taxation - Japan Finance, Public - Japan Electronic books. Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Description based upon print version of record. Note generali Nota di bibliografia Includes bibliographical references (p. [397]-407) and indexes. Nota di contenuto Contents: List of Figures: List of Tables: List of Abbreviations: Introduction; I. Overview; 1. General Characteristics of the Tax System; 2. Background of the Japanese Tax System; 3. Two Strategies of Postwar Tax Policy; 4. Tax Administration and Tax Equity; II. Individual Income Tax; 5. Basic Structures; 6. The Erosion of Individual Income Tax; 7. Inflation Adjustments; 8. The Taxation of Investment Income and Savings; 9. Effects of Taxation on the Distribution of Income; III. Corporate Taxation and Taxes on Capital; 10. Principles of Corporate **Taxation** 11. Corporate Tax Levels and Tax Incentives 12. Inheritance and Gift Taxes; 13. Land Tax Reform; IV. Indirect Tax System; 14. The Traditional Framework of Indirect Taxes: 15. The Value Added Tax: 16. Design of Environmental Taxes: V. Recent Tax Developments: 17. Rebuilding the Tax System; 18. Local Taxation and Intergovernmental Fiscal Relations; 19. Appraisal and Further Reform; References; Name Index; Subject Index; Sommario/riassunto This book provides English-speakers with a comprehensive description and incisive critique of the Japanese tax system. The third edition explores the Japanese government's latest round of tax reforms - a

reaction to the country's prolonged period of recession following the

collapse of the 'bubble' phenomenon in 1991.