1. Record Nr. UNINA9910808516503321 Autore Ishi Hiromitsu <1937-> Titolo The Japanese tax system / / Hiromitsu Ishi Oxford;; New York,: Oxford University Press, 2001 Pubbl/distr/stampa **ISBN** 0191529354 9780191529351 0-19-159645-0 1-281-94408-4 0-19-924256-9 0-19-152935-4 9786611944087 Edizione [3rd ed.] Descrizione fisica 1 online resource (430 pages) Soggetti Taxation - Japan Finance, Public - Japan Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Includes bibliographical references (p. [397]-407) and indexes. Nota di bibliografia Nota di contenuto 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;

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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.