International Comparisons of Taxation in Developing Countries

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This study tries to compare economic environments, fiscal positions, tax systems, tax administration and prospects in tax reform in selected developing countries, namely, Indonesia, Malaysia and Cameroon.

In so doing, we can identify common needs in tax reform such as tax-bare broadening, simplifying tax schedule, neutralizing tax burden, efficiency and equity improving.

At the same time, country-specific issues vary from country to country. They reflect different stages of development in respective countries.

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**Introduction**

This study tries to compare economic environments, technical assistance in fiscal policy and tax administration in selected developing countries; Indonesia, Malaysia and Cameroon.

Individual country chapter shares basically the same organizational framework.

I. Introduction

II. Macroeconomic Activity

   II. 1 International Environment

   II. 2 Domestic Environment

   II. 3 Fiscal Position

III. Tax System

IV. Country-Specific Issues

V. Summary and Conclusion

In so doing, we can compare countries on the same issues, identify similarities and differences and highlight country-specific issues.

Individual country chapter is written by a tax expert of respective country. It contains valuable statistical and policy information. Individual chapters, then, are compiled and edited by Yukinobu Kitamura. Yuko Kawasaki carried out an excellent editorial work.