

*International Comparisons of Taxation in
Developing Countries
2015*

Keio University
Faculty of Business and Commerce

International Comparisons of Taxation in Developing Countries 2015

This study tries to compare economic environments, fiscal positions, tax systems, tax administration and prospects in tax reform in selected developing countries, namely, Bhutan, China, Namibia, Rwanda and Tanzania.

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; Bhutan, China, Namibia, Rwanda and Tanzania.

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.