

*International Comparisons of Taxation in
Developing Countries
2002*

Keio University
Faculty of Business and Commerce

International Comparisons of Taxation in Developing Countries 2002

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

In so doing, we can identify common needs in technical assistance in the areas such as tax administration and compliance, computer aided registration, and introduction of VAT.

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, Mongolia, Egypt, Camaroon and Lesotho.

Individual country chapter shares basically the same organizational framework.

1. Introduction
2. Overview of Fiscal Position
 - 2.1 A Brief review of Economic Activity
 - 2.2 Fiscal Position
3. Technical Assistance in Fiscal Affairs
 - 3.1 Tax Policy
 - 3.2 Tax and Customs administration
 - 3.3 Budget and Public Expenditure Management
 - 3.4 Expenditure Policy
 - 3.5 Fiscal Federalism
 - 3.6 Other Special Assistance
4. Country-Specific Technical Assistance Requirements
5. Conclusion: Where We Stand and Where We Go?

In so doing, we can compare countries on the same issues, identify similarities and difference 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.