

CHAPTER I

Types of Direct and Related Taxes

Country	(i) Categories of taxes	(ii) Level at which levied
Argentina	Individual income tax	Federal level
	Corporation tax	
	Business assets tax	
Bangladesh	Individual income tax	National level
	Corporation tax	
	Wealth tax	
	Gift tax	
	Development levy	
	Foreign travel tax	
	Advertisement tax	
Insurance premium tax		
Canada	Income tax	Federal and provincial level
	Capital tax on large institutions and certain financial institutions	Federal level
	Provincial capital tax on corporations	Provincial level
	Property tax	Several municipalities
Italy	Individual income tax (IRPEF)	National level
	Corporation tax (IRPEG)	
	Inheritance and gift tax	
	Local income tax (ILOR)	Local level
	Local Tax on appreciation of real property (INVIM)	
Mexico	Individual income tax	Federal
	Corporation tax	
	Business net worth tax	
	Gift Tax	
	Transfer of immovable property tax	
	Immovable property tax	Provincial level

Country	(i) Categories of taxes	(ii) Level at which levied
The Netherlands	Individual income tax Corporation tax Net wealth tax Gift and inheritance tax Transfer tax on immovable property	National level
New Zealand	Individual income tax Corporation tax Fringe benefits tax Estate duty Gift tax	National level
Norway	Individual income tax (National income tax on gross income) Corporation income tax Individual and corporation income taxes for the tax equalisation fund	National level
	Municipal income taxes for individuals and corporations	County and Municipal level
	Petroleum revenue tax Inheritance and gift taxes	National level
	Net wealth taxes	National and municipal level
The Philippines	Individual income tax Corporation tax Tax on branch profit remittances Estate tax Gift tax Stock transaction tax Insurance premium tax Franchise tax Overseas communication tax Travel tax	National level
Spain	Individual income tax Corporation tax Net wealth tax Inheritance and gift tax Immovable property tax	National level Local level