

Chapter I

Taxes Levied

Country	(1) Categories of taxes, viz. income tax, corporation tax, wealth tax, capital gains tax, capital transfer tax, etc.	(11) Level at which levied, i.e., whether at national or federal level only or also at state and/or local authority level.
Australia	<ol style="list-style-type: none"> 1. Income Tax 2. Payroll tax 3. Land tax (rural estate tax) on the basis of unimproved capital value. 4. Medicare Levy 	; Federal level ; Levied by States ; Levied by States ; Federal level
Belgium	<ol style="list-style-type: none"> 1. Taxes on income 2. Succession (inheritance) tax and gift tax 3. Taxes on real estate 4. Taxes on movable property 5. Municipal Tax 	; National level ; -----do----- ; -----do----- ; -----do----- ; Local authority level
Denmark	<ol style="list-style-type: none"> 1. National income tax 2. Hydrocarbon tax 3. Special income tax 3. Wealth tax 4. Gift tax 5. Inheritance tax 6. Municipal income tax 	; National level ; -----do----- ; -----do----- ; -----do----- ; -----do----- ; -----do----- ; Local authority level
Federal Republic of Germany	<ol style="list-style-type: none"> 1. Corporate income tax 2. Business tax on income 3. Income tax, comprising salary and wage tax and personal income tax 4. Inheritance tax and gifts tax 5. Net wealth tax 	; Federal Parliament has the right (together with the state parliaments) to legislate on taxes from which all or part of the revenue flows to it or where there is a need for federal legislation. If Federal Parliament exercises its right to

6. Church tax
7. Business tax on capital

legislate(which is normally the case), the state parliaments lose their rights. (The state parliaments' legislative authority is, therefore, restricted to purely local taxes, such as real estate acquisition tax)
{Revenue from income tax and corporation profits tax is shared between the Federal Govt. and the State Govts.}

Indonesia

1. Income Tax : Federal level
2. Tax on land & buildings : ---do---
3. Branch profits tax : ---do---

Japan

1. Individual income tax : National level
2. Corporation income tax : ---do---
3. Inheritance and gift tax : ---do---
4. Special additional tax on family corporations : ---do---
5. Prefectural inhabitants tax : Imposed by local governments
6. Municipal inhabitants tax : ---do---
7. Enterprise tax : ---do---

Korea

1. Corporate income tax : National level
2. Individual income tax : ---do---
3. Asset revaluation tax : ---do---
4. Defence tax : ---do---
5. Excess profits tax : ---do---
6. Education tax : ---do---
7. Gift tax : ---do---
8. Inheritance tax : ---do---
9. Excessive increased value of land tax : ---do---
10. Inhabitant tax : Local level
11. Farmland tax : ---do---

Sri Lanka

1. Income tax : National level
2. Wealth tax : ---do---
3. Remittance tax : ---do---
4. Surcharge on income tax and wealth tax : ---do---

	5. Tax on transfer of property to non-citizen (Rate 100%).	: ---do---
U.K.	1. Income tax	: National level
	2. Corporation tax	: ---do---
	3. Capital gains tax	: ---do---
	4. Inheritances tax	: ---do---
	5. Uniform business rate.	: ---do---
U.S.A.	1. Taxes on Income:	: Federal level
	(a) Corporations	
	(b) Individuals	
	(c) Trusts & Estates	
	2. Alternative Minimum tax	: ---do---
	3. Taxes on transactions: Estate & Gift taxes	: ---do---
	4. Personal holding Co. tax	: ---do---
	5. Accumulated earnings tax	: ---do---
	6. Environmental tax	: ---do---