

Tax Systems in Various Countries

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Note The totals may not be 100% due to unification of units and rounding.

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Division		Unitary Nation		
		Japan	Korea	France
Distribution of Tax Items among Governments	Nation	*1 [Central Government] <input type="radio"/> Income Taxation (Income Tax, Corporate Tax) <input type="radio"/> Consumption Taxation , etc.(Consumption Tax, Gasoline Excise, Alcohol Tax, Tobacco Tax) <input type="radio"/> Imposing Tax on Assets, etc. (Inheritance Tax)	*3 [Central Government] <input type="radio"/> Inland Tax •Direct Taxation (Income Tax, Corporate Tax, Inheritance and Gift Tax) •Indirect Tax (Value-added Tax, Special Consumption Tax, Alcohol Tax, Stamp Tax, Securities Exchange Tax) <input type="radio"/> Customs <input type="radio"/> Traffic/Energy/Environment Tax	*4 [Central Government] <input type="radio"/> Income Taxation (Income Tax, Corporate Tax) <input type="radio"/> Consumption Taxation, etc. (Value-added Tax) <input type="radio"/> Imposing Tax on Assets, etc. (Inheritance Tax, Gift Tax)
	Extensive Autonomy	*1 [Prefectural and City Governments] <input type="radio"/> Income Taxation (Prefectural inhabitant Tax, Enterprise Tax) <input type="radio"/> Consumption Taxation, etc.(Local Consumption Tax, Automobile Tax, Prefectural tobacco Tax, Light oil delivery Tax etc.)	*3 [Special Cities/Extensive Cities/Provinces/Special Provinces] <input type="radio"/> General Taxation (Acquisition Tax, Registration Tax, License Tax, Leisure Tax) <input type="radio"/> Particular Purpose Taxation (Common Facility Tax, Regional Development Tax, Local Education Tax) [Only in Special Cities/Extensive Cities/Special Provinces] <input type="radio"/> General Taxation (Residential Tax, Automobile Tax, Butchery Tax, Tobacco Consumption Tax, Travelling Tax) <input type="radio"/> Particular Purpose Taxation (Land Planning Tax) [Only in Special Provinces] <input type="radio"/> General Taxation (Asset Tax) <input type="radio"/> Particular Purpose Taxation (Business Facility Tax)	*1 [Regions] <input type="radio"/> Direct Taxation (Constructed Area Tax, Greenfield Site Tax, Local economy tax : CET<contribution économique territoriale>) <input type="radio"/> Indirect Taxation (Automobile Income Tax, Petroleum Products Inland Consumption Tax, etc.)
	Inter-level Autonomy/Cooperation of Fundamental Autonomie	(N/A) <No taxation rights on associations>	(N/A)	*1 [Departments] <input type="radio"/> Direct Taxation (Constructed Area Tax, Greenfield Site Tax, Residence Tax, Employment Tax, Automobile Tax, Real Estate Registration Tax, Local economy tax : CET<contribution économique territoriale>) <input type="radio"/> Indirect Taxation (Automobile Insurance Contract Tax, etc.)
	Fundamental Autonomy	*1 [Municipalities] <input type="radio"/> Income Taxation (Municipal inhabitant Tax) <input type="radio"/> Consumption Taxation, etc.(Local Consumption Tax, Municipal tobacco Tax etc.) <input type="radio"/> Imposing Tax on Assets, etc. (Fixed asset Tax, City Planning Tax, etc.)	*3 [Cities/Counties/Autonomous Areas] <input type="radio"/> General Taxation (Acquisition Tax, Asset Tax) <input type="radio"/> Particular Purpose Taxation (Business Facility Tax) [Only in Cities and Counties] <input type="radio"/> General Taxation (Residential Tax, Automobile Tax, Butchery Tax, Tobacco Consumption Tax, Travelling Tax) <input type="radio"/> Particular Purpose Taxation (Land Planning Tax) [Only in Autonomous Areas] <input type="radio"/> General Tax (License Tax)	*1 [Communes] <input type="radio"/> Mainly Direct Tax (Constructed Area Tax, Greenfield Site Tax, Residence Tax, Local economy tax : CET<contribution économique territoriale>) <input type="radio"/> City Planning various taxes, Collection of Waste Tax, Public Transport Tax, Visit Tax, other various taxes
	Local Tax System	Determination of Objects of Taxation	*1 <input type="radio"/> Nation determines the principal tax items. *2 <input type="radio"/> There are taxes not stipulated in laws.	*3 <input type="radio"/> Although local governments are not allowed to establish taxes in ordinances other than legal tax items, an optional tax item system is adopted for regional development tax, and it can be said that it plays a close role to tax not stipulated in laws.
	Determination of Tax Rate	*1 <input type="radio"/> Nation assesses the standard tax rate. <input type="radio"/> Local Governments can change the tax rates when they acknowledge that it is necessary for financial or other reasons.	*3 <input type="radio"/> Discretion of tax rates for 11 tax items out of 16 local tax items is given to local governments.	*1 <input type="radio"/> Local governments assess tax rates (some Communes are not allowed).
	Assessment and Collection	*1 <input type="radio"/> Basically each local government charges. <Exceptions> •Local Consumption Tax: Charged by Nation •Prefectural tax: Charged by Municipalities	*3 <input type="radio"/> Fundamental Local Governments implement assessment and collection of local taxes. <input type="radio"/> Fundamental governments are responsible for collecting taxes of extensive autonomy in their realm, and pay the taxes to them.	*1 <input type="radio"/> Nation collects taxes including local taxes.

Tax Systems in Various Countries

Division		Unitary Nation		
		Sweden	Netherlands	UK (England)
Distribution of Tax Items among Governments	Nation	*4 [Central Government] <input type="radio"/> Income Taxation (Income and Corporate Taxations) <input type="radio"/> Consumption Taxation, etc. (General Consumption Tax, Specific Consumption Tax) <input type="radio"/> Asset Taxation	*5 [Central Government] <input type="radio"/> Income Taxation (Income Tax, Salary Tax, Corporate Tax) <input type="radio"/> Consumption Taxation, etc. (Value-added Tax, Environmental Relations Tax, Automobile Tax) <input type="radio"/> Imposing Tax on Assets, etc. (Opulence Tax)	*4 [Central Government] <input type="radio"/> Income Taxation (Income Tax, Corporate Tax) <input type="radio"/> Consumption Taxation, etc. (Value-added Tax) <input type="radio"/> Imposing Tax on Assets, etc. (Inheritance Tax)
	Extensive Autonomy	*1 [Landstings] <input type="radio"/> Income Taxation (single tax system subject to individual income tax which is proportional to tax rate)	*5, 6 [Provinces] <input type="radio"/> Consumption Taxation, etc. (financial source that Provinces can levy in their own right are limited to Automobile Tax)	(N/A)
	Inter-level Autonomy/Cooperation of Fundamental Autonomy	(N/A)	*7 [Water boards] <input type="radio"/> Consumption Taxation, etc. (Contamination Tax) <input type="radio"/> Imposing Tax on Assets, etc. (Water board fee) *6 No Taxation right on "Extensive Local Governments" (on the whole, most of the taxation rights come under the jurisdiction of the nation in the Netherlands)	(N/A)
	Fundamental Autonomy	*1 [Communes] <input type="radio"/> Income Taxation (single tax system subject to individual income tax which is proportional to tax rate)	*6 [Gemeente] <input type="radio"/> Although Real Estate Tax accounts for the most part, there are small amounts of Tree Cutting Approval Tax, Disposal of Waste and Sewage Tax, Dog Tax, etc.	*1 <input type="radio"/> (Single tax system by Council Tax: 1993-) *17 <input type="radio"/> Can set additional tax of non-domestic rate within the upper limit set up by the nation: 2009-
Local Tax System	Determination of Objects of Taxation	*2 <input type="radio"/> Can have taxes not stipulated in laws (no introduction) *1 <input type="radio"/> Parliament determines the object of taxation.	*6 <input type="radio"/> Provinces and Gemeente cannot set new tax items other than those approved by law. However, they can set processing fees if there are relationships to the cost of services they provide.	*2, 18 <input type="radio"/> Local taxes are set by law. <input type="radio"/> Nation has authority for tax rate limits (central Government has authority to suppress rise in Council Taxes of local governments).
	Determination of Tax Rate	*1 <input type="radio"/> Local Governments assess tax rates.	*6 <input type="radio"/> There are upper limits set by law regarding tax rates, and it is not allowed for Gemeente to set tax rates that are higher than the upper limits.	*18 <input type="radio"/> Local governments determine the amounts of Council taxes (depending on their own financial conditions).
	Assessment and Collection	*1 <input type="radio"/> Nation collects taxes including local taxes.	*6 <input type="radio"/> Although there are local taxes (belasting) as their own financial resources, these are only a small amount in proportion to the whole budgets for both Provinces and Gemeente. <input type="radio"/> Automobile Tax which is charged as a Provincial Tax is essentially charged as a National Tax as well. Due to the surcharge-like element, Provinces levy the tax. <input type="radio"/> Although the nation collects most taxes directly, Provinces and Gemeente also collect specific tax items and surcharges, etc. Waterboards have taxation rights as well.	*1 <input type="radio"/> Local governments which are in the lower layer (such as Districts, Unitary Associations, London Borough, etc.) collect taxes.

Tax Systems in Various Countries

Division		Federal Nation			
		Germany	U.S.A.	Canada	Switzerland
Distribution of Tax Items among Governments	Federation	*4 [Federation] ○ Income Taxation (Income Tax <Joint tax>, Corporate Tax <Joint tax>) ○ Consumption Taxation, etc. (Value-added Tax <Joint tax>, Automobile tax, Mineral oil tax, Insurance tax) ※"Joint tax" means "Federal states' joint tax shared between Federation, States and Municipalities".	*4 [Federation] ○ Income Taxation (Individual and Corporate Income Tax) ○ Consumption Taxation, etc. (Alcohol Tax, Tobacco Tax) ○ Imposing Tax on Assets, etc. (Estate Tax, Gift Tax)	*4 [Federation] ○ Income Taxation (Individual and Corporate Income Tax) ○ Consumption Taxation, etc. (Goods and Services Tax)	*15 [Federation] ○ Income Taxation (Federal Direct Tax, Prepayment Tax) ○ Consumption Tax, etc. (Value-added Tax, Mineral Oil Tax, Stamp Tax, Tobacco Tax)
	States	*4 [States] ○ Income Taxation (Income Tax, Corporate Tax <all of which are Joint taxes>) ○ Consumption Taxation, etc. (Value-added tax <Joint tax>) ○ Imposing Tax on Assets, etc. (Real property transfer tax, Inheritance and gift tax, Beer duty, Gaming Casinos levy)	*4 [States] ○ Income Taxation (Individual and Corporate Income Tax) ○ Consumption Taxation, etc. (Retail Sales Tax, Individual Indirect Tax)	*4 [States] ○ Income Taxation (Individual and Corporate Income Tax) ○ Consumption Taxation, etc. (Retail Sales Tax, Mutual Sales Tax) ○ Imposing Tax on Assets, etc. (Asset Tax)	*15 [States (Canton)] ○ Income Taxation (Individual Income Tax, Residential or Household Tax) ○ Imposing Tax on Assets, etc. (Individual Asset Tax, Corporate Income Capital Tax, Real Estate Profit Tax, Inheritance and Gift Tax)
	Extensive Autonomy/Cooperation of Fundamental/Autonomies	(N/A) <No taxation right on Counties and Municipal Associations>	*10 State governments have proper and complete taxation authority except for restrictions by special provisions in the Federal Constitution, and there are duplications of tax items between federation and states. Meanwhile, local governments are in the form of being entrusted with taxation authority from states. Normally in many cases, states set up tax items, and local governments are allowed to have some amount of freedom regarding tax rates within certain limitations.	*13 In addition to municipalities, there are School Districts in Canada, and there are Real Estate Taxes which become a financial resource of School Districts. It seems that many states adopt the system that the state sets the tax by the state's rule, and municipalities collect and hand it over to the School District.	*16 Counties are only administrative areas in most states, and they do not have corporative status. However, the Counties in Canton de Schwyz and the cercle in Canton de Graubunden are organizations which have corporative status and local governments with some autonomy. Cercle has authority to establish rules and collect taxes.
	Fundamental Autonomy	*4 [Municipalities] ○ Income Taxation (Income Tax <Joint tax>, Trade (Business) tax) ○ Consumption Taxation, etc. (Value-added Tax <Joint tax>, Local consumption tax on certain expenditure) ○ Imposing Tax on Assets, etc. (Real property tax)	*4 [Municipalities] ○ Consumption Taxation, etc. (Retail Sales Tax) ○ Imposing Tax on Assets, etc. (Asset Tax)	*4 [Municipalities] ○ Imposing Tax on Assets, etc. (Asset Tax)	*15 [Municipalities] ○ Income Taxation (Individual Income Tax, Residential or Household Tax) ○ Imposing Tax on Assets, etc. (Individual Asset Tax, Corporate Income Capital Tax)
	Determination of Objects of Taxation	*2 ○ Authority to establish their own tax items State Taxes are set by federal law (most of which are uniform tax rates throughout the country). Local consumption tax on certain expenditure have the functions like Taxes not stipulated in laws. (Federation has legislative power for Joint tax, federal tax and state tax, and determines the basic structure of some parts of local taxes)	*2 ○ Authority to establish their own tax items: State Taxes are set by state law (partially restricted by the Constitution). Local Government Taxes are set by state law.	*2 ○ Authority to establish their own tax items: State Taxes are set by state law (partially restricted by the Constitution). Local Government Taxes are set by state law.	*16 Cantons can set up Cantons Tax in their own right to the extent that they do not duplicate federal tax, and the names or content of local taxes varies from Canton to Canton. Although there is no particular rules about Municipalities in the Federal Constitution, Cantons give some authority to them on the grounds of the Canton's taxation authority.
Determination of Tax Rate	*2, 9 ○ Authority to set tax rates State: No (possible for Real property transfer Tax) Local Governments: Yes (partially impossible) ○ Municipalities determine imposition rates of Trade (Business) tax, Real property tax.	*2 ○ Authority to set tax rates State: Yes Local Governments: Yes (partially impossible. There are provisions of tax rate limitations by states. Existence or non-existence of limitations and contents depend on the state.)	*2 ○ Authority to set tax rates State: Yes Local Governments: Yes (partially impossible. There are provisions of tax rate limitations by states. Existence or non-existence of limitations and contents depends on the state)	*16 Although both Individual Income Tax and Corporate Income Tax are progressive, tax rates are different depending on the Canton or the Local Government.	
Assessment and Collection	*8 ○ State governments collect Joint taxes (Income Tax, Corporate Tax, Value-added tax, etc.) which account for approximately 70% of total tax revenue amount. *9 ○ Aggrandizement of some authorities for states' own tax resources (Local consumption tax on certain expenditure) (amendment of Basic Law for the Federal Republic of Germany, Article 105, Paragraph 2a: September, 2006-)	*11 ○ Internal Revenue Service (IRS) collects all national taxes and social insurance premiums. *12 ○ On the other hand, various levels of local taxation organizations collect indirect taxes.	*14 ○ In many cases, federation collects Individual Income Tax and Corporate Income Tax by the taxation agreement between the federation and the states. ○ States collect Sales Tax, and Local Governments collect Fixed Property Tax.	*16 Although Tax Authorities of Cantons are different according to the Canton, they can be classified into the following 4 groups on the basis of the management of Municipal Tax: (1) Cantons from which tax authorities of municipalities levy tax, and collect Cantons Tax and Municipal Tax; (2) Cantons from which tax authorities of cantons levy tax, and collect Cantons Tax, and tax authorities of municipalities exercise jurisdiction over Municipal Tax; (3) Cantons from which tax authorities of cantons exercise jurisdiction over both Cantons Tax and Municipal Tax; (4) Cantons that distribute authority to municipalities depending on tax items, tax payers and geographical conditions of municipalities.	