

Notes for Guidance of Users

1. Different aspects of the tax system are covered in each of twenty chapters. Chapter I to IV contain information on types of taxes, tax units, tax periods and the jurisdictional principle. Chapters V to XIV cover the scope of taxable income, tax rates, exemptions, deductions and other provisions for individuals and corporations. Chapters XV to XIX cover administrative aspects. Chapter XX contains basic fiscal statistics pertaining to the Central government.
2. Information in some chapters should be consulted along with related information covered elsewhere. The important instances of this are:
 - a. Taxpayer's Compliance Requirements (Chapter XV), Advance Payments (Chapter XVII) and Withholding Taxes (Chapter XVI) together provide a complete picture of tax obligations.
 - b. Treatment of casual receipts from winnings and casual receipts in the nature of compensation from injuries are in Chapter VII and Chapter XIII respectively as the latter is generally subject to exemptions and deductions in most countries.
3. Statistics from the Government Financial Statistics Yearbook, 1990, which are presented in Chapter XX, suffer from the limitation that only Central government operation and not State and local government operations (which vary considerably across countries) are reflected. The figures for general government given in that source are incomplete and less reliable.