J.S. UPPAL

TAXATION IN INDONESIA



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Taxation in Indonesia J. S. Uppal, 2000 American Book Publishing Record ,2004 Tax Reform in Indonesia J. S. Uppal, 2003 This book is a humble attempt to review the major taxes in Indonesia pointing out major problems which need to be addressed to make the tax system efficient and meet the goals of fiscal policy In Chapter one we have reproduced the publication Indonesian Pocket Tax Book 1902 by Drs Hadi Sutanto and Rekan published by PricewaterhouseCoopers We acknowledge with thanks permission from the authors and publishers to reproduce this highly educational and updated publication On the basis of this tax review we have examined the tax system as a whole from the points of view of various principles of taxation Based on this analysis we have built a case for comprehensive tax reforms in chapter two In Chapter three we have analyzed problems in the income tax and pointed out need for enlarging tax base through appropriate policies Similarly in Chapter four we have examined the Value Added Tax with a view to make it more revenue productive and efficient In Appendix one we have described the Value Added Tax in Canada which is generally hailed in the literature as the model for federal structures like Indonesia P vi Forthcoming Books Rose Arny, 1987 International Books in Print, 1995 Barbara Hopkinson,[Anonymus AC01401231],1995 Bowker's Law Books and Serials in Print ,1984 Books in **Series, 1876-1949** R.R. Bowker Company, 1982 Books in Print ,1991 Bulletin for International Fiscal Documentation International Bureau of Fiscal Documentation.1988 **Books in Series** .1985 Vols for 1980 issued in three parts Series Authors and Titles

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