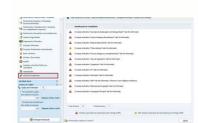
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In case the landlord does not have a PAN, you can ask for a declaration to this effect from the landlord with name and address of the landlord. 26 February 2018. 13% (available to SMEs and applicable up to a taxable profit of €15000) 20% (general rate) 0,0% (for monthly salaries up to €659) + social security charges[31] 45.1% (for monthly salaries goods)[135] Goods and Services Tax (Malaysia) Maldives [136] 15% (lowest rate)8% (lowest rate) 12%[139] 4% (highest rate) 2% (lowest rate) 2% (lowest rate) Taxation in Marshall Islands Mauritania N/A N/A N/A N/A N/A N/A N/A N/A N/A Taxation in Mauritius 15% 10% 15% Taxation in Mauritius 15% 10% 15% 12%[141] 12% (+ 24% for social security) 20% (standard rate)10% (HoReCa) Taxation in Moldova Monaco 28[142]% 0%[143] 19.6% (highest rate)5.5% (lowest rate)5.5% (lowest rate)5.5% (lowest rate)5.5% (lowest rate)6.14d] Taxation in Monaco Mongolia 10% 10% Taxation in Mongolia 10% 10% Taxation in Monaco Mongolia 10% 10% Taxation in Mongolia 10% 10% Taxation in Monaco Mongolia (standard rate) /20% (reduced rate for manufacturing companies)(+ 5% on profit distribution + 10% mandatory bonus to employees) 0% + 1% social security tax 36% (Including 20% additional tax)[152] 13% (standard rate)[153]288% (for imported vehicles)[154] Taxation in Nepal Netherlands 25% (on profits over €245,001)15%[155] (not over €245,000) 37.07% (first €21,103 per year is deductible) 49.50%[156] + reduction of deductions (arbeidskorting and general korting) 21% (standard rate)9% (essential and selected goods) 25% Taxation in New Zealand New Zeala (standard rate)5% (reduced rate) Taxation in North Macedonia Norway[162] 23%[163] 0% 46.4% (22% + 8.2% social security contribution + bracket tax (from 1.8% to 16.2%) minus deductions)[163] 25% (standard rate)15% (food and drink in shops)10% (transportation, cinema and hotel services) 22% Taxation in Norway Oman 15%[164][165] 0% 5% Taxation in Oman Pakistan 0% (for certain tech startup companies with a technology basis and other financial restrictions)[166] 29%[167] 0% (for income under PKR.600000/annum) 35% 17% +3%(for non-registered) (standard GST rate)0% (basic food items)Special Tax cuts for Construction sector. 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We inform you about everything related to the Minimum Living Income and ERTEIf you are obliged to file a tax return for this tax. see how to do so.Ley 35/2006, de 28 de noviembre, del Impuesto sobre la Renta de las Personas Físicas y de modificación parcial de las leyes de los Impuestos sobre el Patrimonio (BOE, 29-noviembre-2006) Real Decreto 439/2007, de 30 de marzo, por el que se aprueba el Reglamento del Impuesto sobre la Renta de las Personas Físicas y se modifica el Reglamento de Planes y Fondos de Pensiones, aprobado por Real Decreto 304/2004, de 20 de febrero. (BOE, 31-marzo-2007) Orden HFP/413/2022, de 10 de mayo, por la que se reducen para el período impositivo 2021 los índices de rendimiento neto y se modifican los índices correctores por piensos adquiridos a terceros y por cultivos en tierras de regadío que utilicen, a tal efecto, energía eléctrica aplicables en el método de estimación objetiva del Impuesto sobre la Renta de las Personas Físicas para las actividades agrícolas y ganaderas afectadas por diversas circunstancias excepcionales. (BOE, 11-mayo-2022) Orden HFP/207/2022, después de la Renta de las Personas Físicas para las actividades agrícolas y ganaderas afectadas por diversas circunstancias excepcionales. 16 de marzo, por la que se aprueban los modelos de declaración del Impuesto sobre la Renta de las Personas Físicas y del Impuesto sobre el Patrimonio, ejercicio 2021, se determinan el lugar, forma y plazos de presentación de los mismos, se establecen los procedimientos de obtención, modificación, confirmación y presentación del borrador de declaración del Impuesto sobre la Renta de las Personas Físicas, y se determinan las condiciones generales y el procedimiento para la presentación de ambos por medios electrónicos o telefónicos.(BOE, 18-marzo-2022)Orden HAC/1155/2020, de 25 de noviembre,por la que se desarrollan, para el año 2021, el método de estimación objetiva del Impuesto sobre la Renta de las Personas Físicas y el régimen especial simplificado del Impuesto sobre el Valor Añadido. (BOE, 04-diciembre-2020) Tax Return Campaign Survey Ley 40/2015, de 1 de octubre del Meninistrativo Común de las Administraciones Públicas. (BOE, 02-octubre-2015) Real Decreto 1363/2010, de 29 de octubre, por el que se regulan supuestos de notificaciones y comunicaciones y comunicaciones administrativas obligatorias por medios electrónicos en el ámbito de la Agencia Estatal de Administración Tributaria. (BOE, 16-noviembre-2010) Orden EHA/3552/2011, de 19 de aprueba el modelo de autoliquidación de la tasa por el ejercicio de la potestad jurisdiccional en los órdenes civil y contencioso-administrativo y se determinan el lugar, la forma y los plazos para su presentación. (BOE, 29-diciembre-2011)Orden PRE/878/2010, de 5 de abril, por la que se establece el régimen del sistema de dirección electrónica habilitada previsto en el artículo 38.2 del Real Decreto 1671/2009, de 6 de noviembre. (BOE, 12-abril-2010) Ficha del procedimiento Avoid last minute hassle of arranging rent receipt signed from your landlord Submit it to your company's HR department Frequently asked questions and the receipt signed from your landlord Submit it to your company's HR department Frequently asked questions are not receipt signed from your landlord Submit it to your company's HR department Frequently asked questions are not receipt signed from your landlord Submit it to your company's HR department Frequently asked questions are not receipt signed from your landlord Submit it to your company's HR department Frequently asked questions are not receipt signed from your landlord Submit it to your company's HR department Frequently asked questions are not receipt signed from your landlord Submit it to your company's HR department Frequently asked questions are not receipt signed from your landlord Submit it to your company's HR department Frequently asked questions are not receipt signed from your landlord Submit it to your company it is not receipt signed from your landlord Submit it to your company it is not receipt signed from your landlord Submit it to your company it is not receipt signed from your landlord Submit it is not receipt signed from your landlord Submit it is not receipt signed from your landlord Submit it is not receipt signed from your landlord Submit it is not receipt signed from your landlord Submit it is not receipt signed from your landlord Submit it is not receipt signed from your landlord Submit it is not receipt signed from your landlord Submit it is not receipt signed from your landlord Submit it is not receipt signed from your landlord Submit it is not receipt signed from your landlord Submit it is not receipt signed from your landlord Submit it is not receipt signed from your landlord Submit it is not receipt signed from your landlord Submit it is not receipt signed from your landlord Submit it is not your lan about HRAWhy do I need to get a receipt from my landlord? 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Archived from the original on deductible) 52% (40% income tax + 12% social insurance contributions on incomes above €70,000) 23% (goods)9%-13.5% (services)0% (certain items of food) 33% Taxation in Isle of Man Israel 23%[108] 0% (for monthly income under 6,330N) 50% 17% (standard rate)0% (fruits, vegetables and public transport) 25% Taxation in Israel Italy 27.9% (24% + 3.9% (municipal)) from 23% (first €8,500 per year is deductible) to 43% 47% (43% income tax + 4% special added tax) 22% (standard rate)10% (reduced rate)4% (food and books) 27.5% Taxation in Italy Ivory Coast N/A N/A N/A N/A N/A Taxation in Ivory Coast Jamaica 33.3% (standard rate) 25% (reduced rate for small companies) 0% 25% (on income over J\$1,500,000) 20% (services) 16.5% (goods) Taxation in Jamaica Japan[109] 29.74%[110] 15.105% (standard rate) 25% (or income over J\$1,500,000) 20% (services) 16.5% (goods) Taxation in Japan [109] 29.74%[110] 15.105% (standard rate) 25% (or income over J\$1,500,000) 20% (services) 16.5% (goods) Taxation in Japan [109] 29.74%[110] 15.105% (standard rate) 25% (or income over J\$1,500,000) 20% (services) 16.5% (goods) Taxation in Japan [109] 29.74%[110] 15.105% (standard rate) 25% (or income over J\$1,500,000) 20% (services) 16.5% (goods) Taxation in Japan [109] 29.74%[110] 15.105% (standard rate) 25% (or income over J\$1,500,000) 20% (standard rate) 25% (or income over Jersey[36] 0% 0% 20%[111] 5%[112] Taxation in Jersey Jordan[39] 20% 0% 25% [113] 16% Taxation in Jordan Kazakhstan Kenya 30%[92] 10% 30% (for citizens) 35% (for non-citizens) 16% (standard rate) 12% (electricity and fuel) 0% (food) Taxation in Jordan Kazakhstan Kenya 30%[92] 10% 30% (for citizens) 16% (standard rate) 12% (electricity and fuel) 12% (food) Taxation in Jordan Kazakhstan Kenya 30%[92] 10% 30% (for citizens) 16% (standard rate) 12% (electricity and fuel) 12% (electricity and fuel) 12% (food) Taxation in Jordan Kazakhstan Kenya 30%[92] 10% 30% (for citizens) 16% (standard rate) 12% (electricity and fuel) 12% (food) Taxation in Jordan Kazakhstan Kenya 30%[92] 10% 30% (for citizens) 16% (standard rate) 12% (electricity and fuel) 12 Kenya Kiribati N/A N/A N/A N/A N/A N/A Taxation in Kiribati Kosovo[a][114] 10% (highest rate)0% (lowest rate)0% (lowest rate)0% (lowest rate)2% (lowest rate)2% (lowest rate) Taxation in Korea South Korea[39] 24.2%[92] 6% + 1.8%[116] 42% [117] + 11.4%[116] 10% Taxation in South Korea[118] Kyrgyzstan 10%[119] 10% 12% (standard rate) 12% (highest rate) 18 (lowest services) 2.5% (reduced rate)[127] Taxation in Lithuania [citation needed] 15% [128] 31.2% 42.77% 21% (standard rate)9% (publications, accommodation services etc.)5% (medicine, newspapers and magazines etc.)6% (certain goods and services) 15% Taxation in Lithuania Luxembourg 28.69% (17% income tax + 1.19% unemployment International Business Centre of Madeira). ^ a b c "Archived copy" (PDF), www.fbr.gov.pk. 2011. 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contributions for state health, pension and unemployment funds)[181] 20% (standard rate)[182][183]10% or 0% (reduced rates) 15% Taxation in Seychelles 33% [5] 15% 15% Taxatio Islands) 19% 54% (in Valencian Community) [188] 52% (in Navarre) [188] 47% (estatal without regional) 21% (standard rate) 10% or 4% (reduced rates) 26% [189] Taxation in Spain Sri Lanka[36] 30% (highest rate) 15% (lowest rate) 1 [195] Taxation in Sweden Switzerland[39] 17.92%[92] 0% 59.7% 10.6% (mandatory social security contributions)[196] 11.5% (federal)[197] 28.025% (cantonal, Geneva)[198] 3.04% (church tax, roman catholic and protestant in Geneva)[198] 7.7% (standard rate)3.8% or 2.5% (reduced rates) Taxation in Switzerland Syria[36] 22% 5% 15% N/A Taxation in Syria Taiwan[36] 20%[199] 5% 40% 5%[200] Taxation in Tajikistan Tanzania 30% 15% 30% 18% Taxation in Tanzania Thailand 20% 0% 35% 7% Taxation in Thailand Togo 20% (some activities) [206] 20% (standard rate) 7% or 0% (reduced rates) Taxation in Ukraine United Arab Emirates 0% (until 31 May 2023) 0% (free zone companies, [207] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies with net profit under AED 375,000, [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies with net profit under AED 375,000, [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies with net profit under AED 375,000, [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [207] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [208] may need to still fill out tax return) 9% (from 1 June 2023, for mainland companies) [208] may need to still fill out tax return) 9% (from 2023 for mainland companies with a net profit over AED 375.000 with taxation paid to other countries credited towards UAE taxation in United Arab Emirates United Kingdom[212] 19%[213] 32% (20% Income Tax + 12% Class I NI) (0% Income Tax on first £12.570) [214] 42% (40% Income Tax on first £12.570) [214] 42% (40% Income Tax on first £12.570) [215] (20% Income Tax on first £12.570) [216] (20% Income Tax on first £12.570) [217] (20% Income Tax on first £12.570) [218] (20% Income Tax o Income Tax for £50,271 to £150,000 + 2% Class I NI for £797 to £4189 pm + 2% Class I NI for over £4189 pm + 2% Class I NI for encessities: groceries, water, prescription medications, medical equipment and supplies; public transport; children's clothing; books and periodicals) [215] 20% Taxation in the United Kingdom National Insurance United States 21% (federal) +0%-3.8398% (local) (federal) +0%-3.83 local sales tax rate)0% (lowest prevailing marginal rate) 20% Taxation in the United States Uruguay [39] 12% (standard rate)20% (banks and mobile communication operators) 12% 15% (highest rate)0% (lowest rate)0% (lowest rate)0% (standard rate)11% (lowest rate)0% (lowest N/A N/A N/A N/A N/A Taxation in Vanuatu Venezuela [39] 34% 0% 34% 16% (reduced rate) 8% (reduced rate) 8% (reduced rate) 10% Taxation in Vietnam British Virgin Islands 10% Taxation in United States Virgin Islands 10% Taxation in Vietnam 10% [220] 10% N/A Taxation 10% 15% 2% Taxation in Yemen Zambia 30%[222] 10% 30% 16% Taxation in Zimbabwe Part of a series on Taxation An aspect of fiscal policy Policies Government revenue Property tax equalization Tax revenue Non-tax revenue Tax law Tax bracket Tax threshold Exemption Credit Deduction Tax shift Tax cut Tax holiday Tax advantage Tax incentive Tax reform Tax advantage Tax advantage Tax incentive Tax reform Tax advantage Tax incentive Tax reform Tax advantage Tax incentive Tax reform Tax advantage Tax incentive Tax advantage Tax incentive Tax advantage Tax incentive Tax advantage Tax incentive Tax advantage Tax advantag Distribution of Tax Tax rate Flat Progressive Proportional Collection Revenue stamp Tax assessment Taxable income Tax lien Tax refund Tax refund Tax refund Tax refund Tax residence Tax preparation Tax investigation Tax assessment Taxable income Tax investigation Tax shelter Tax collection Tax farming Noncompliance General Tax avoidance Repatriation tax avoidance T Tax evasion Tax resistance Tax shelter Smuggling Black market Unreported employment Corporate Tax inversion Transfer mispricing Base erosion and profit shifting (BEPS) Double Irish Dutch Sandwich Single Malt CAIA/Green Jersey Locations Tax havens Corporate havens Offshore financial centres (OFCs) Offshore magic circle Conduit and sink OFCs Financial centres Financial Secrecy Index Major examples Ireland as a tax haven Ireland v Commission Leprechaun economics Liechtenstein tax affair Luxembourg Leaks United States as a tax haven Panama as a tax haven Types Direct Indirect Per unit Ad valorem Capital gains Carbon Consumption Dividend Ecotax Excise Fuel Georgist Gift Gross receipts Income Inheritance (estate) Land value Payroll Pigovian Property Sales Sin Single Stamp Steering Turnover Value-added (VAT) Corporate profits Windfall profits Negative (income) Wealth International Financial transaction tax Currency transaction tax European Union Common Consolidated Corporate Tax Base (CCCTB) Minimum corporate tax rate Tobin tax Spahn tax Tax equalization Tax treaty Permanent establishment Transfer pricing European Union FTT Foreign revenue rule Trade Custom Duty Tariff Import Export Tariff war Free trade Free-trade zone Trade agreement ATA Carnet Research Academic Mihir A. ^ "Polish Deal | 9% of the health insurance contribution due on the management board fees". 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