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***Tax System of
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فروشی

کلیه حقوق این اثر به سازمان امور مالیاتی کشور تعلق دارد.

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Foreword

The present book is aimed at giving a detailed introduction to the Iranian taxation system as well as the regulatory framework of business and investment in Iran. The target audience includes legal and real persons interested in investment opportunities in Iran but it may be extended to other readers including tax researchers, public finance experts, cross-country financial analysts, politicians and government negotiators. In short, any one seeking a detailed outline of taxation mechanisms and the business and investment environment in Iran can be regarded as a potential reader of the present book.

The book consists of three chapters. Chapter A entitled Corporate Taxation is devoted to tax liabilities of domestic and foreign legal entities including tax categories they may be exposed to, the way different taxes are assessed, and all administrative procedures thereof.

Chapter B under the title Individual Taxation is intended to give a comprehensive outline of tax liabilities of real persons in Iran. As for each tax category, such details as "taxable persons", "taxable income", "personal deductions, allowances, and credits", "tax rates", and tax administration issues regarding "tax returns, assessment and payment" have been explained in detail. International aspects, too, have been put into consideration.

Chapter C entitled Business and Investment may first seem to be irrelevant to other parts of the book but since it gives a detailed perspective of the regulatory frameworks for starting and maintaining economic activities in Iran, it may be of interest to foreign investors who probably prefer to have simultaneously access to information of both the tax and business regulatory frameworks.

Iranian National Tax Administration (INTA) hopes that the book in hand will be of some help to the addressed audience and is willing to receive feedbacks from readers commenting on the contents.