

# Japan Desk

March 09, 2015

## INDIA BUDGET INSIGHTS (2015-16)

2015-16 Budget Insights: The Union Budget for 2015-16 was presented by the Finance Minister, Mr. Arun Jaitley, on February 27, 2015. The budget focuses on growth, employment, and infrastructure development. Key highlights include a 10% increase in the corporate tax rate for large companies, a 1% increase in the dividend distribution tax rate, and a 1% increase in the capital gains tax rate. The budget also introduces a new tax on the sale of land, and a new tax on the sale of shares.

- The budget increases the corporate tax rate for large companies from 25% to 30%. This increase is effective from April 1, 2015. The budget also introduces a new tax on the sale of land, and a new tax on the sale of shares.
- The budget increases the dividend distribution tax rate from 10% to 11%. This increase is effective from April 1, 2015. The budget also introduces a new tax on the sale of land, and a new tax on the sale of shares.
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## GST

- 2016年4月1日開始實施GST
- 12.36% 14% 12.5%
- 2%

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**2.** □□□□□□□□□□□□□□□□

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