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※1 The fiscal year ranges from April 1 through March 31 of the following year (i.e. fiscal year 2010: April 1, 2010 to March 31, 2011), while the operation year is from July 1 through June 30 of the following year (i.e. operation year 2010: July 1, 2010 to June 30, 2011).

※2 The content of this report was created based on laws and regulations as of June 1, 2011.

※ Explanation of cover photos

1 The top photo is of a filing consultation site during the tax filing period, where people can use the online national tax return filing and tax payment system (e-Tax).

2 The bottom photos are of one scene (work of a tax investigator) on Web-TAX-TV, which provides information about taxation on the NTA website, and the “International Seminar on Taxation” for developing country tax officers.