Types of Income & Taxation Methods 1-4

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	Retirement income		payments of old-age benefits as defined by the Defined Benefits	assessment

(★) There is a system that do not require a final return regarding these incomes (see page 58). * Please note that the taxpayer cannot choose the separate self-assessment taxation for the dividends from listed shares, etc. payable to large shareholders, etc.

Note:

	A system whereby tax is calculated in combination with other types of income by a final return.
	A system whereby tax is calculated separately from other types of income by a final return.
Taxation:	
Separate Taxation at Source:	A system whereby, a certain amount is withheld as tax when income is received; and this completes the payment of taxes, irrespective of other types of income. (A final return cannot be filed.)
	In addition to the income mentioned in the above table, income derived from gold investment (savings) accounts is also liable to separate taxation at source.