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an individual is
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Preface preface The

PKF Worldwide Tax

Guide 2013 WWTG is

an annual

publication that

provides an overview

of the taxation and

business regulation

regimes of the

world's most

significant' 'Kenya

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Worldwide Tax Guide

2013 I Foreword

FOREWORD A country's

tax regime is always

a key factor for any

business considering

moving into new

markets' 'List of

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comparison of tax

rates by countries

is difficult and

somewhat subjective

as tax laws in most

countries are
extremely complex
and the tax burden
falls differently on
different groups in
each country and sub
national unit''

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