

Tax Law II

Syllabus Number	PUL-304
	Elective 2 credit
NISHI, Akira	

1. Course Description

In this class, every student, who is a taxpayer in the present or will be in near future, is expected to understand taxes. However, tax laws are thought to be difficult because they have a lot of technical regulations and are revised every year. The students are not requested to memorize tax clauses. I think it is sufficient to understand the structure of each tax and consider its purpose and background. The class covers individual income tax which most people are obliged to pay.