

## 租税法研究 III

Elective 2 credit

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### 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 current tax systems in our country.