

Tax Law II

Syllabus Number	PUL-304
Elective	2 credit
YOSHIDA, Takaaki	

1. Course Description

Tax is closely related to our daily life. It is no exaggeration to say that we cannot have our social life avoiding any taxes. But do we comprehend tax well? Why do we pay various kinds of taxes in the first place?

In this course, we will study Substantive Tax Law and Procedural Tax Law as well as International Tax Law, referring to cases. This course will help students describe the basic structure of statutes of taxation, such as Corporate Tax Act, Consumption Tax Act and Inheritance Tax Act.