国際租税特論 I

Elective　　2 credit

1. Course Description

In this course graduate students will study and discuss how Japanese corporate income tax system is constructed in view of international company or individual cross-border activities and their taxation. This will include domestic tax law, tax jurisdiction, tax treaties with which Japan has concluded and income tax law on withholding taxes. Focused will be on Japanese resident companies or resident individual which aim outbound transaction to do business abroad.