

## 租税政策特論 II

Elective 2 credit

### 1. Course Description

#### Advanced Theory on Tax Policy II

In this course graduate students will study and discuss how Japanese individual income tax, corporate income tax and consumption tax is constructed in view of tax policy, fairness and revenue necessity. This will include statutory system of making tax law, the relationship with constitution as well as tax disputes and litigation. Also paying attention to economic development, international tax, welfare of workers, environment, nature, diversified city and suburb, students are expected to have a logical and pragmatic approach toward reasonable tax system.