Tax Law I Syllabus Number PUL-303

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 the statutes of taxation referring to cases, in addition to the significance of tax. This course will help students describe the basic structure of Income Tax Act.