

租税法研究Ⅰ

Elective 2 credit
YOSHIDA, Takaaki

1. Course Description

Tax is defined as not only a source of finance for provision of public services, but also an administration which transfers part of our properties forcibly. Therefore, states shall impose tax under statutes. This principle provides foreseeability only when substantive law as well as procedural law are interpreted and applied properly.

In this course, every student will report their research based on cases and discuss with all the others. This course will be helpful to the students who intend to comprehend tax law further and preface a subject of their master's thesis.