

国際租税特論Ⅱ

Elective 2 credit

1. Course Description

Advanced Theory on International Taxation II

In this course graduate students will study and discuss how Japanese corporate income tax system is constructed in view of international company Advanced Theory on International Taxation 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 non-resident companies or non-resident individual which aim inbound transaction to do business in Japan.