

Tax Law II

Syllabus Number PUL-304
Elective 2 credit
YOSHIDA, Takaaki

1. Course Description

Tax is related to our daily life. It is no exaggeration to say that we cannot have our social life avoiding any taxes. But do we sufficiently appreciate tax close to us? Can we accurately comprehend when, how and why Governments impose tax to us?

In this course, we will study the basic structure of statutes of taxation in Japan, referring to cases. Especially, we will deal with Substantive Tax Law such as Corporate Tax Act, Consumption Tax Act and Inheritance Tax Act, and Procedural Tax Law as well as International Tax Law, referring to cases. This course will help students describe the basic structure of statutes of taxation, .