

# Tax Law II

Syllabus Number

PUL-302

Elective

2 credit

FURUICHI, Masato

## 1. Course Description

This course is an introduction to the tax law of Japan. The goal of this lecture is to understand the Japanese tax system from the perspective of the theory of taxation. No one can understand tax law without an understanding of the tax theory and history. This course will deal with the trends of tax history. This lecture will take up the following subjects: Value added tax, Local income tax, and environmental tax.