

# Tax Law I

Syllabus Number

PUL-303

Compulsory Elective  
2 credit

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## 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? 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 of Japan.