

The Tax

Syllabus Number

8C311

Major Course: Local
Government and
Administration
Elective 2 credit

SONG YU

1. Course Description

Paying tax is part of our day to day life. But why are we paying tax? Why it is so important? These will be answered via introducing public finance in our study. The session will start from the introduction of the basic information on tax. It will cover the information on tax regulations, tax system and the analysis towards the tax system reformation in Japan.

In this course, students will study DP2 and DP3.

2. Course Objectives

The main focus is, upon the basic knowledge towards tax and tax system has been obtained, the students can develop a deeper understanding on tax regulation and tax system reformation. Besides, students are also able to conduct their own thoughts towards the current tax issues.

3. Grading Policy

Summary sheet(20%),In-class remarks, discussions, preparation before class(30%),Term(50%)

Feedback:

Grade exam papers from LMS.

Explain the key points of the lesson text on the next lesson.

4. Textbook and Reference

Textbook

Distribute prints

Reference

三木義一 (2018)『日本の税金 第3版』 岩波新書

5. Requirements(Assignments)

Preparation:About half an hour

Investigate the content of the announcement in advance, and have the student announce the results at the beginning of the class.

Review:About 1 hour

After the lecture, we will review the prints we distributed and review them. Try to understand what you have learned in class and explain it yourself. The results of the review should be organized into a "summary sheet" and submitted every time.

6. Note

- ・ It is desirable to implement this at the same time as “Public Financ I ” and “Public Financ II”.
- ・ Details of grade evaluation and examinations will be explained in the first lecture, so students who wish to take the course should attend.

7. Schedule

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| [1] | Guidance
Discuss tax impressions |
| [2] | Tax and Public Financ |
| [3] | Tax principle (Before the lecture, review results will be submitted in paper. The same applies hereinafter.) |
| [4] | Tax classification, system and Japanese tax system |
| [5] | Income tax and Residents` tax |
| [6] | Income tax issues |
| [7] | Corporate three taxes |
| [8] | Corporation tax issues |
| [9] | Consumption tax
Value-added tax |
| [10] | Consumption tax issues |
| [11] | Asset taxation
Inheritance tax and Capital transfer tax |
| [12] | Local taxes
Current status of local taxes |
| [13] | Disparities in local tax revenues and Japanese tax reform |
| [14] | Japan`s tax reform (continued) and how tax should be |
| [15] | Summary, supplementary problem (about oldness and tax payment system) |