

# The Tax

Syllabus Number

8E208

Major Course: Local  
Government and  
Administration  
Elective 2 credit

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## 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. Taxes are really familiar. However, many people are misunderstood that they have nothing to do with themselves or that Japanese taxes are high (large). No matter what kind of workplace you work in the future, or strictly speaking, you will always be a taxpayer.

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 particular, from the perspective of international comparison, we will think about Japan's tax system and tax system together with the students, and the lesson format will include a lot of active learning. 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(30%), In-class remarks, discussions, preparation before class(30%), Term(40%)

### 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

## 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. You may be asked to organize the results of the review on a "summary sheet" or to reorganize the content of the discussions in the class. At that time, you also need to submit the paper.

## 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<br>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<br>Value-added tax   |
| [10] | Consumption tax issues   |
| [11] | Asset taxation<br>Inheritance tax and Capital transfer tax   |
| [12] | Local taxes<br>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, application problem (Example : about oldness and tax payment system)                                |