

# Domestic Tax Law (Spring)

Instructor: Prof. Eimon Ueda

*Required (1<sup>st</sup> yr.) / Basic Subjects / 2 credits*

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This course is to provide lectures on an outline of the tax system of Japan, focusing on the individual income tax, the corporate income tax, the consumption tax (VAT) and the inheritance and gift tax. Analysis based on international comparison will be incorporated. The course will also discuss the general direction of tax reforms that have been and are to be undertaken in Japan in response to changes in the economic and social environments.

## **Course Plan:**

- No.1 Introductory discussion
- No.2 Individual income tax (1) (Basic structure)
- No.3 Individual income tax (2) (Comprehensive taxation for business, salary and other incomes)
- No.4 Individual income tax (3) (Separate taxation for financial and investment income)
- No.5 Direction of the tax reform of the individual income tax
- No.6 Corporate income tax (1) (Basic structure)
- No.7 Corporate income tax (2) (Deductible expenses, Loss carried forward, family corporation, etc.)
- No.8 Corporate income tax (3) (Tax qualified corporate reorganization, consolidated tax return, etc.)
- No.9 Consumption tax (1) (Basic structure)
- No.10 Consumption tax (2) (Taxpayers, place of tax payment, tax base and rates)
- No.11 Consumption tax (3) (Subtraction method, simplified taxation, payment, etc.)
- No.12 Direction of the tax reform of the corporate income tax and the consumption tax
- No.13 Inheritance and gift tax
- No.14 General tax principles and a wrap-up discussion
- Other International taxation

## **Method of Evaluation:**

Evaluation will be based on a term paper and class participation.

## **Textbooks:**

PowerPoint slides will be used and distributed. Specific textbooks would be designated.

## **Lecturer's Comments to Students:**

The course will be provided mainly by lectures while opportunities are given for class discussion occasionally. Students are expected to participate actively in class discussions.

## **Questions/Comments:**

Questions will be answered during class, by appointments or via e-mails.