朝陽科技大學 095學年度第2學期教學大綱
Seminar on Tax Law 租稅法研討

當期課號	7095	Course Number	7095
授課教師	陳義雄	Instructor	CHEN,YEA HSIUNG
中文課名	租稅法研討	Course Name	Seminar on Tax Law
開課單位	會計系碩士班一A	Department	
修習別	選修	Required/Elective	Elective
學分數	3	Credits	3
課程目標	1.租稅立法、法律價值，立法政策 2.所得稅法、營業稅法、遺產及贈與稅法、土地稅法，稅捐稽徵法、促產條例。 3.國際租稅	Objectives	The contents of this course are tax legislature, legal value, legislative policy, income tax law, sales tax law, estate and gift tax law, land tax law, tax imposing law, incentive industrial upgrading rules and international taxation.
教材	自編教材	Teaching Materials	
成績評量方式	出席情形 20% 平時上課紀錄 20% 平時討論 20% 期中報告 20% 期末報告 20%	Grading	Attent the class 20% Note on the class 20% Discussion on the class 20% Interim report 20% End Report 20%
教師網頁	_		
教學內容	上課方式：老師講解、師生共同研讀PAPERS、師生共同討論 綱要： 1. 租稅法架構 2. 租稅法研究方法 Scholes and Wolfson book review 稅務實證研究介紹 我國所得稅法交際費限額規定之合理性 The Incentive Effects of RD Tax Credit_paper_full The impaCT OF TAX INCENTIVES ON FOREIGN DIRECT INVESTMENT IN CHINA 3. 個人所得稅 4. 營利事業所得稅 5. 流轉稅(營業稅) 6. 國際租稅 7. 解散、清算、破產 8. 行政救濟(行政程序法、訴願法、行政訴訟法) 9. 財產稅 10. 遺贈稅 11. 非營利事業組織租稅問題 非營利組織所得稅賦問題之研究—以臺灣中部地區基金會爲例	Syllabus	Outline : 1. Tax law structure 2. Research approach of the tax law I. Scholes and Wolfson book review II. Introduction to the tax positive research III. Rationality that the hospitality grant limit of income tax law of our country stipulates IV. The Incentive Effects of RD Tax Credit V. The impaCT OF TAX INCENTIVES ON FOREIGN DIRECT INVESTMENT IN CHINA. 3. Individual Income Tax 4. Business income tax 5. Circulate taxes (Value-added tax) 6. International tax planning 7. Dismiss , clear , go bankrupt 8. The administration relieves (administrative procedure law , appealing law , Administrative Procedure Law) 9. Property tax 10. NPO taxes Organize the question of taxes in non-commercial undertaking Research of the income taxation question of nonprofit organization Take central foundation of Taiwan as an example

尊重智慧財產權，請勿非法影印。