朝陽科技大學 098學年度第2學期教學大綱
Tax Law 稅務法規

當期課號	1411	Course Number	1411
授課教師	王志益	Instructor	WANG,CHIH YI
中文課名	稅務法規	Course Name	Tax Law
開課單位	會計系(四日)二A	Department	
修習別	必修	Required/Elective	Required
學分數	3	Credits	3
課程目標	從租稅法基本觀念與原則導入,再就各種稅法之研討,以全盤了解租稅法有關之規定,培養日後實務工作之能力。	Objectives	The basic concept and principle of the Tax Law will firstly be introduced. Then, basising on wide discussion, it is expected that students will understand the Tax Law at all. Furthermore, we expect this course will enhance the ability of practical working after their graduation.
教材	教材： 參考書目: 1.王建煊，租稅法，華泰書局，2008年31版。 2.黃明聖、黃淑惠、李瑞生，租稅法規-理論與實務，五南圖書出版股份有限公司，民2009年9 月初版一刷。	Teaching Materials	References: 1. Wang Xuan, rent tax, Huatai bookstore, 2008 31 edition. 2. Huang Ming-sheng, Huang Shuhui, Rui-Sheng Li, taxes and regulations - the theory and practice, the five Southern Book Publishing Co., Ltd., China early in September 2009 edition of a brush.
成績評量方式	成績評量方式： 一、期中考30% 二、期末考40% 三、平時測驗及作業30%	Grading	1. mid-term 30% 2. final exam 40% 3. Peacetime tests and operational 30%
教師網頁			
教學內容	課程說明:本課程爲一學期三學分的課程。講授內容主要介紹我國稅務法規及實務，從租稅的基本概念、共通的租稅稽徵程序、到加值型及非加值型營業稅、所得稅、遺產及贈與稅及土地稅等稅目之理論與實務。目的在使修習者了解我國相關租稅制度及實務。 壹、租稅的基本概念 貳、租稅法之意義及原則 參、租稅稽徵程序 肆、加值型及非加值型營業稅法 伍、綜合所得稅 陸、營利事業所得稅 柒、所得基本稅額制 捌、遺產及贈與稅 玖、土地稅	Syllabus	Course Description： This course is a semester three-credit courses. Taught mainly introduce Chinese tax regulations and practices, from the basic concepts of tax, a common tax base them on weight program, to value-added and Non-value-added sales tax, income tax, estate and gift taxes, land taxes and other tax items of the theory of and practice. Aim was to enable those who attend to learn about our systems and practices related to tax. 1. The basic concept of tax 2. Rent tax law and principles of meaning 3. Tax base them on weight program 4. Value-added and Non-Value-Added Business Tax Law 5. Income Tax 6. Business income tax 7. The basic income tax system 8. Estate and gift taxes 9. Land tax

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