# 101-1 Preliminary Syllabus, Da-Yeh Univ

Information			
Title	稅務法規	Serial No. / ID	1132 / ATM2029
Dept.	會計資訊學系	School System / Class	大學日間部2年1班
Lecturer	廖文章	Full or Part-time	專任
Required / Credit	Required / 3	Graduate Class	No
Time / Place	(四)567 / B409	Language	Chinese

## Introduction

To introduce the Taxation principle in order to establish Tax planning, consulting and problem solving ability of students.

#### Outline

### 1.Introduction

- 2. Taxation law
- 3.Personal income tax
- 4. Corporation income tax
- 5. Income Tax withhold, trust and penal regulations.
- 6. The impact of special tax rule to income tax.
- 7. Value added and Nonvalue added business tax.
- 8.Inheritance tax.
- 9.Gift tax.
- 10.Land tax.
- 11.Land increment tax.
- 12.Deed tax.
- 13.Stamp tax.
- 14.Commodity and tobbco liquor tax.
- 15. The other taxes.
- 16.Tariff.

# Prerequisite

None