# 98-1 Preliminary Syllabus, Da-Yeh Univ

| Information       |                          |                       |                |
|-------------------|--------------------------|-----------------------|----------------|
| Title             | 稅務法規                     | Serial No. / ID       | 1758 / ATM2029 |
| Dept.             | 會計資訊學系                   | School System / Class | 大學日間部3年1班      |
| Lecturer          |                          | Full or Part-time     | 專任             |
| Required / Credit | Required / 3             | Graduate Class        | NO             |
| Time / Place      | (一)34 / B409 (四)7 / 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