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| **Course Syllabus** | | | | | | | | | | | |
| **Course code** | | | ECON130156 | | | | **Compiled date** | | | 2019/5/1 | |
| **Course title (Chinese)** | | | 税法 | | | | | | | | |
| **Course title (English)** | | | Tax Law | | | | | | | | |
| **Credits** | | | 3 | | **Total hours** | | | | 3 | | |
| **Instructor** | | | Xu Ye | | **Department** | | | | School of Public Economics | | |
| **Semester** | | | 6 | | **Contact email** | | | | xuye@fudan.edu.cn | | |
| **Prerequisite courses** | | | Accounting, Finance | | | | | | | | |
| 1. **Classification of the course**   Comprehensive □ Fundamental □  Compulsory □ Elective √ Other □ | | | | | | | | | | | |
| 1. **Course objectives and contents**   This course aims at introducing the latest tax system comprehensively and completely, detailing the various tax items and rates, taxpayer, tax object, tax aspects, tax deadline, tax sites, tax exemptions and penalties. Additionally, it introduces the history and future of China's tax reform trends. Through this course, it will allow students to fully grasp our new tax system, and to understand the source of the financial tax revenue of our country. Through "Seminar-style” teaching approach, it can better stimulate the students’ interest to the theoretical tax laws, tax policies and their effects, as well as hot issues. It also can help cultivate the students' professional sensitivity.  The main contents of this course include the basic theory of tax system, the history of Chinese tax system, value-added tax, consumption tax, customs duty, corporate income tax, personal income tax, property tax and other tax, industry and policy tax system, analysis of tax system reform in the future and Hong Kong and Macao tax. This course focuses on the study of various taxes in our country. The other part students mostly self-study. | | | | | | | | | | | |
| 1. **Textbooks and references (at least five)** | | | | | | | | | | | |
| **NO.** | **Author** | | | **Title** | | | | **Publisher** | | | **Year** |
| 1. | Du Li and Xu Ye | | | Chinese tax system (sixth edition) | | | | Fudan university Press | | | 2018.02 |
| 2. | Yang Bin | | | Taxation (Second Edition) | | | | Science Press | | | 2011.02 |
| 3. | Chinese Institute of CPAs | | | Tax law | | | | Economic Science Press | | | 2018.03 |
| 4. | Guo Hanmin | | | Five-step of seminar-style approach | | | | China University Teaching | | | 2006.third issue |
| 5. | Cai Dafeng | | | Let the explore become the teaching force - to promote the idea of ​​undergraduate seminar-style approach | | | | Fudan Education Forum | | | 2006.fourth volume, sixth issue |
| 6 | Zhu Weiqun | | | Tax law | | | | Higher Education Press | | | 2017.12 |
| 1. **Teaching arrangement and key points** | | | | | | | | | | | |
| **Chapter title** | | **Hour** | **Contents and key points** | | | **Text/**  **reference** | | | **Homework and questions** | | |
| Basic theory of the tax system and tax regime History | | 3 | Understand the different between tax revenue and tax law, the constituent elements and classification of tax law and the tax system history | | | Du Li and Xu Ye, Chinese tax system (sixth edition),Chapter one and chapter two | | | Consult and comprehend the change of the tax system of our country after the libration after class | | |
| Value-added tax | | 9 | Grasp the VAT concept and types; understand the characteristics of VAT; grasp the contents, the taxpayer, the tax rate of VAT and the calculate of the tax amount payable; comprehend the relevant provisions of the export rebate of VAT and preferential tax policies | | | Du Li and Xu Ye, Chinese tax system (sixth edition),Chapter three and more than thirty latest documents and notice of camp changed to increase | | | Finish the task concerned and comprehend the latest policies of VAT after class and think several reality problems VAT brings and the influence it has to various fields | | |
| Excise tax | | 6 | Grasp the concept, characteristic, effect, taxpayer, tax item and the tax rate of excise tax; focus to grasp the method of calculating tax and comprehend the tax preference and collection management of excise tax | | | Du Li and Xu Ye, Chinese tax system (sixth edition),Chapter three | | | Finish the task concerned after class and think about and comprehend the problem of the current excise tax in our country and reform trend in the future | | |
| Tariff | | 4 | Comprehend and grasp the characteristic, effect and classification of tariff; grasp the determine basis of the dutiable value of tariff and grasp the calculation of tax amount payable | | | Du Li and Xu Ye, Chinese tax system (sixth edition),Chapter three | | | Finish the task concerned after class | | |
| Personal Income Tax | | 8 | Comprehend the type of personal income tax worldwide; comprehend the taxpayer, the tax item, the tax rate and provisions on the tax payable; grasp the calculation of tax payable and comprehend tax incentives, tax collection and management, the use of foreign income tax deduction of personal income tax | | | Du Li and Xu Ye, Chinese tax system (sixth edition),Chapter four | | | Finish the task concerned after class and think about the biggest problem of the personal income tax in our country and the thought of reform in the future | | |
| Corporate income tax | | 6 | Comprehend the characteristic and effect of corporate income tax; comprehend the taxpayer, tax object and tax rate of corporate income tax; focus to grasp the tax payable of corporate income tax; grasp the dealing of the loss remedy and comprehend the preferential tax and tax collection concerned | | | Du Li and Xu Ye, Chinese tax system (sixth edition),Chapter four | | | Finish the task concerned after class; comprehend the relevant content of the special tax adjustment and advance pricing arrangement and comprehend and collect famous tax avoidance and anti-tax avoidance problem | | |
| Building tax, travel tax, land tax and other property taxes | | 6 | Comprehend the tax object, taxpayer, tax rate and the calculation of tax payable of corresponding taxes | | | Du Li and Xu Ye, Chinese tax system (sixth edition),Chapter five | | | Do the exercises after class of Chapter five; comprehend the experience of building tax in different countries around the world and analyze the tax effect of building tax pilots | | |
| Resource tax, stamp tax, urban maintenance and construction tax, contract tax and other taxes | | 6 | Comprehend the tax object, taxpayer, tax rate and the calculation of tax payable of corresponding taxes | | | Du Li and Xu Ye, Chinese tax system (sixth edition),Chapter six | | | Do the exercises after class of Chapter sixand think about the problem of the stamp tax in our country and the future reform proposal | | |
| Final review | | 3 | (1)review the contents of each chapter; (2)answer the questions in the end of the term | | | / | | | Summarize the contents learned in the term, exchange and sort out the latest reform dynamic in the field of recent tax revenue | | |
| 1. **Grading**   Check Forms Check in 15% Homework 25%  Midterm exam Final exam 60%  Exam form Open-book □ Closed-book Other □ | | | | | | | | | | | |
| 1. **Online sources**   *(The website of network classroom and other websites related to the course are available for students, with auxiliary teaching material.*  *The instructor who has set up the network classroom in the virtual campus, the modern technology education center or in the department's website should make the resources open to the students as more as possible.)*  The copy of the courseware of this course will hand out each student. Students can directly make notes on the paper board courseware in class.The teacher plans to make a course website in the next 1-2 years and the uniform resource locator will be announced when the time comes. | | | | | | | | | | | |
| \*If the course is provided by several instructors, please indicate the one responsible for the course. | | | | | | | | | | | |