

# Course Profile

Course Name: Chinese Tax Law

Course Code: LA26027

Course Credits: 1

Course Category: Required Elective

Terms Offered:

Fall \_\_\_\_\_

Spring 1-11 week

Summer \_\_\_\_\_

Course Pre/Co-requisites: none

Textbook: Edited by the Prof. Xu and her assistant

Instructor:

[Name] Duoqi XU

[Email] xdq@sjtu.edu.cn

[Office] 401, KoGuan Building

[Office Hours]: E.g. Wednesday, 8-12 Am. by appointment; or just drop by and see if I'm in office. You are always welcome.

Course Description:

This course aims to help students to explore Chinese Tax Law system and

its applications in China. It focuses on the topics about several main Chinese tax types, such as legal aspects of individual income taxation, corporate income taxation, VAT tax, business tax, real estate tax, as well as its comparisons with other countries/locals' principles and practices. We will discuss many interesting issues- including the differences among tax planning, tax avoidance, tax evasion, tax transfer pricing and many tax cases. After taking this course, students are expected to comprehend the recent tax system in China, globalization and modernization as Drivers for tax reform in the socialist market economy, tax avoidance and anti-avoidance problems, and think about how to protect each taxpayer's rights and how to promote tax compliances in China, etc. Furthermore, Class discussion will play an important role in this course.

#### Grading Policy:

50% Presentation + 50% Final paper

#### Syllabus:

The current tax legal reform and tax system of China

The VAT and business tax law reform in China

Income tax law and practice in PRC

Discussions on tax administration procedures and taxpayers' protection

Comparative Study of tax legal systems