

Course name (Chinese):

Course name (English):

Chinese Tax Law

Credits/class hours

2/36

Introduction (Chinese):

Introduction (English):

The course is mainly about the basic theories of Chinese Tax Law, which includes the composition and development of Chinese Taxation System and the fundamental principles of tax law. The course focuses on the current added-value tax, business tax, corporate income tax and individual income tax in China and the influence of the relevant bilateral and multilateral tax treaties of China to tax law appliance.

Teaching method:

lectures and discussion

Examination method:

term paper and student presentation

Reference:

Chinese relevant laws in English version (collections of Chinese law in English, China's Commercial Law—)

[I. A. Tokley](#) [Tina Ravn](#) Company and Securities Law in China (China Law Series), Thomson Professional Pub Cn (February 1998)

Jian Fu and Jie Yuan, [People's Republic of China Company and Securities Laws: A Practical Guide](#), Kluwer Law International (Aug 16, 2007);

XuGuojian, Lu Guoming, and Tee Pek Siang, [Insurance Law in China](#), Wolters Kluwer (Aug 16, 2007).

Zhongfei Zhou, Banking Laws in China, Kluwer Law International (May 21, 2007);