

Table of Contents

| | |
|---|--|
| 1 | Learn about the Significance and Role of “Tax” 2 |
| | 1 “Tax” is a “Society Membership Fee”. 2 The Role of “Tax” |
| | 3 The Three Principles of “Tax” |
| 2 | Learn about “Tax” Situations 4 |
| | 1 Various Taxes 2 Japan’s Tax Revenue |
| | 3 Changes in the Tax System and Tax Item features 4 Fiscal Situation |
| 3 | Learn about “Income Tax” 9 |
| | 1 Income Tax 2 Category of Income 3 Personal Exemption |
| | 4 Changes in Income Tax Contributions 5 Revisions to Income Tax (Revised 2018) |
| 4 | Learn about “Inheritance Tax” and “Gift Tax” 14 |
| | 1 Inheritance Tax 2 Gift Tax |
| 5 | Learn about “Consumption Tax” 17 |
| | 1 Consumption Tax |
| | 2 Consumption Tax Rate Hike |
| | 3 Reduced Tax Rate System for Consumption Tax |
| 6 | Learn about “Corporation Tax” 22 |
| | 1 Corporation Tax |
| | 2 Growth-oriented Corporation Tax Reform |
| 7 | Learn about “International Taxation” 24 |
| | 1 International Taxation Systems 2 Tax Conventions |
| 8 | Let’s discuss How “Taxes” should be in the Future .. 26 |