## KYUSHUKOKUSAI DAIGAKU DAIGAKUIN

## HOSEI RONSHU GRADUATE SCHOOL LAW REVIEW

Vol. 19 Articles Denial of Tax Avoidance -Focus on the Abuse of Tax Reduction or Exemption Provisions— ..... Kousuke Urvuu (1) Conflict of Principle between "No Taxation without Law" and "Equity for Tax Burden" —Based on Iwase Case— ····· Kaori Eto (55) Timing of Attribution of Right to Claim for Damages in Corporation Tax Law -Focus on Embezzlement by Directors- ····· Masami Takakura (113) Abstracts of Master Theses (2022) (169)

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