

<<中国税法>>

图书基本信息

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内容概要

在法律学习过程中，通过英文原版材料学习英美法固然重要，而且肯定受益匪浅，但是，我认为，对于将来主要在中国境内执业的中国法律院系学生而言，他们更多地将是适用中国法律。

随着中国经济国际化程度的日益加深，熟练利用外语从事法律服务将能更好地为国内外客户提供服务。

这样看来，学会用外语表达具有中国特色的中国法律思想也就显得非常重要了。

为了做到这一点，许多学校都开设了法律英语专业。

这门课程解了许多学生的燃眉之急，对于学生提高专业外语水平起到了很好的作用。

但是由于课时有限，学生所能接触到的材料也极其有限，大多数做法是从国外的教科书当中摘选若干段落，内容涉及法学的各个分支学科，然后加上注解，供学生学习。

这样做实际上是为了提高学生对英文材料的阅读理解能力，而对于培养学生用英文表达中国法律思想的能力恐怕帮助不大。

为了全面提高学生运用外语从事专业服务的能力，国家教育部于2001年颁布了《关于加强高等学校本科教学工作，提高教学质量的若干意见》，其中指出：“本科教育要创造条件使用英语等外语进行公共课和专业课教学。

对高新技术领域的生物技术、信息技术等专业，以及为适应我国加入WTO后需要的金融、法律等专业，更要先行一步，力争三年内，外语教学课程达到所开课程的5%—10%。

”基于以上考虑，法律出版社组织部分专家学者编写了英文版的中国法律系列丛书，目的是既使读者能够学到中国法律知识，又能熟练掌握专业英语，为将来使用英语从事专业化服务奠定基础。

因此，本丛书既可以作为双语教学用的专业课教材，也可以作为学生深入学习某个法律部门的专业英语教材。

本书就是其中的一本。

内容大致可以分为两大部份：第一至第七章主要从我国的税法演化以及纳税人权利义务的角度进行讨论，第八至二十一章主要是介绍中国的税制。

通过这样学习，读者就能对我国的税收法律制度有个比较完整的了解。

为了方便读者理解，对某些在一般词典上无法找到相对应中文或者容易产生误解的法律术语和表达，笔者都在其后的括号内加上了相应的中文及拼音；同时，在所有中国法律法规以及地方规章的名称后面也加上了相对应的中文拼音和汉字，以方便读者查找相应的原文。

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作者简介

金朝武，北京大学经济法博士，现任教于中央财经大学法律系。曾到美国、澳大利亚、香港等国家和地区的十余所大学进行学术交流。主要研究领域为竞争法、税法、公司法等。曾在《中国法学》、《北大经济法研究》等刊物上发表法学论文十余篇。主要著作有：Competition Law in China (William S. Hein, USA, 2002)、Chinese Tax Law（法律出版社，2004年）、《网络中的法律问题及其对策》（法律出版社，2001年）、《非公有制企业法律保护》（西苑出版社，2002年）等。

作为执业律师，曾担任多家企业的法律顾问，并多次为著名导演张艺谋、著名演员宁静、章子怡等提供法律服务。

同时对法律翻译有比较深入的研究，曾在香港《翻译季刊》、《中国翻译》等刊物上发表法律翻译论文多篇，并曾为全国人大、国务院、香港大学等机构提供同声传译、口笔译服务，主要译著有：《自由市场与社会正义》（中国政法大学出版社2001年）、《法律推理与政治冲突》（法律出版社2004年）、《设计民主——论宪法的作用》（法律出版社，2004年）、《中国法学》（英文版翻译兼译审）。

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媒体关注与评论

本书是关于中国税法的全英文教材。

本书采取与国际接轨的读者中心主义写作风格，通过最流行、最标准的英语讲述中国税法、有利于读者掌握用英语中国税法内容的正确方法。

本书运用大量案例和图表，将复杂的内容直观化，有利于读者在短时间内了解中国税法的概貌。

本书内容充实，文笔轻松时尚，且图文并茂，是国内大专院校开展法律双语教学的最佳教材。

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