CONTENTS

Articles
New leader builds a strategy to recover the performance

Masanobu Kita (1)

A Study of the Principle of Taxation on Actual Beneficiary in Japanese Income Tax Act
— The meaning of Economic Substance Approach in Taxation —

Mikio Morishita (23)

Regional Revitalization through Education
— An Example of Wake Town’s Education Policy —

Yasushi Iwabuchi, Miyuki Yoshikawa, Takeshi Nagamune (41)

Notes
Report on the Questionary Survey Research about the Recruiting Activities for the Care Staff Member.

Takayuki Miyoshi, Yoichi Matsuda (69)


Atsushi Ichinose (91)

Translation
Karl Kautsky, Die moderne Nationalität.

Yoshiki Ota (117)