

No.34/25/2010-EO(F)
Government of India
Ministry of Personnel, P.G. and Pensions
Department of Personnel & Training

North Block, New Delhi-1
Dated the 3rd May 2010.

TRAINING CIRCULAR

Subject: An International Seminar on Taxation to be held in Japan from 22/08/2010 to 21/10/2010 (Core Phase).

The undersigned is directed to state that the Japan International Cooperation Agency (JICA), under the Technical Cooperation Programme of the Government of Japan has invited applications for the above programme. The total duration of the programme is from April 2010 to December 2010, out of this, the Core Phase, from 22nd August 2010 to 21st October 2010 will be held in Japan. The Preliminary Phase and the Finalization Phase will be held in the candidate's home country. The details of the programme and the application form may be drawn from Ministry of Personnel, Public Grievances and Pensions website (persmin.nic.in).

2. The programme is designed for the administrative authorities for national taxes (Except Customs) and aims at implementation of appropriate tax administration in the home country to secure stable tax revenue.

3. The candidate should be a middle class official of the national tax authority except that he/she engages in customs; have more than 5 years of occupational experience in national tax administration or national tax system planning; be under forty years of age; be proficient at written and spoken English; be in good health, both physically and mentally to undergo the training and not be serving in the military.

4. The fellowship award covers a Round-trip air ticket between an international airport designated by the JICA and Japan; travel insurance from the time of arrival in Japan to departure from Japan; allowances for (accommodation, living expenses, outfit and shipping); expenses for JICA study tours and free medical care for participants who may fall ill after reaching Japan. The participants are not allowed to take any family member during the training course.

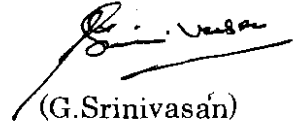
5. It is requested that the nomination of the suitable candidates may please be forwarded to this Department in accordance with the eligibility criteria and the terms and conditions of the JICA's Circular dated 28th April 2010. The Ministry/State Governments may sponsor the names of only Government/ Public Sector Undertaking functionary.

6. The nomination details should be submitted in the JICA's prescribed proformas (A2A3 Forms) duly authenticated by the Department concerned alongwith the country report.

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: 2 :

7. The applications should reach this Department through the Administrative Ministry/State Governments not later than 16th June 2010. Nominations received after the prescribed date will not be considered. The circular inviting applications for training courses is available on this Department's website persmin.nic.in



(G.Srinivasan)
Under Secretary to the Govt. of India

1. The Secretary, Ministry of Finance, North Block, New Delhi.
2. All State Governments/ Union Territories.
[With the request to circulate it amongst the related organizations]
3. ✓ Director (Technical), NIC with the request to post the circular along with the JICA's circular and the enclosed application Proformas on the Department's website



S. NO. 1 (R)

Japan International Cooperation Agency
(Government of Japan)

No. 35/GT-CP/2010

28th April, 2010

Dear Mr. Rakesh Mishra,

An International Seminar on Taxation (General Course) will be held in Japan from 22nd August, 2010 to 21st October, 2010 under the Technical Cooperation Programme of the Government of Japan.

We are forwarding herewith two copies of the General Information Booklet on the above offer. It is requested that the following documents of the selected candidate may please be submitted to this office by **23rd June, 2010**:-

- (1) The Nomination Form A2A3 together with the medical history questionnaire,
- (2) The desired Organizational Chart

Further details are available in the General Information Booklet. It may be noted that the completed Organizational Chart is essential for screening of applications.

It is further informed that 18 slots are available globally for the said course and it would be much appreciated if you could take further necessary action and submit the nomination(s) of suitable candidate(s) to this office by the designated date.

With regards,

Yours sincerely,

小早川 徹

(Toru Kobayakawa)

Representative

RK
29/04/2010

Mos shida

Encl: As stated above.

Mr. Rakesh Mishra
Section Officer
Department of Personnel and Training
Ministry of Personnel, Public Grievances and Pensions
North Block
New Delhi

DVI No. 38005/2010
C-338/EO(E)/2010
29/4/2010



TRAINING AND DIALOGUE PROGRAMS

GENERAL INFORMATION ON

INTERNATIONAL SEMINAR ON TAXATION (GENERAL COURSE)

集団研修「国際税務行政セミナー（一般コース）」

JFY 2010

<Type: Trainer's Training / 人材育成普及型>

NO. J10-00752

Duration of whole program: From April 2010 to December 20, 2010

Phase in Japan: From August 22, 2010 to October 21, 2010

This information pertains to one of the Training and Dialogue Programs of the Japan International Cooperation Agency (JICA), which shall be implemented as part of the Official Development Assistance of the Government of Japan based on bilateral agreement between both Governments.

I. Concept

Background

Tax serves as a key component of national finance, and tax administration which is responsible for the enforcement of tax system is one of the most important roles of national public administration. Improving and enhancing the tax system and administration is indispensable for the stability and development of national fiscal base, particularly in developing countries.

Also, Along with expansion, complexity and internationalization of economic activities, the environment surrounding tax administration has become much tougher in any country.

From those standpoints, this seminar has been held in Japan every year since 1968, intending that tax officials of developing countries can benefit from learning the Japanese tax administration, which has accumulated experiences from coping with its tough surrounding environment.

For what?

Analysis for current issues in tax administration of their respective countries which recognized by participants and the content of the seminar will be shared in the national tax authority after their return.

For whom?

This program is offered to middle class officials of administrative authorities for national taxes except customs.

How?

Though the seminar in Japan, participants shall acquire a general picture of Japanese tax administration, understand the current situation regarding the enforcement of tax administration in Japan and also acquire the general knowledge of international taxation, through a series of lectures and observation tours conducted by National Tax College, National Tax Agency of Japan.

In addition, discussions among participants and lecturers, and presentations of Country Reports and Comparative Analysis Reports by participants would be opportunities to exchange the information of current states of their tax administration and to recognize its potential problems in the participating countries.

After participants return to their home countries, participants shall share the knowledge and experience which participants acquire through the seminar in Japan with the national tax authority in their respective countries. This sharing procedure is indispensable to make the most of this seminar in order to contribute to the improvement of tax administration in their respective countries.

II. Description

1. Title (J-No.):

International Seminar on Taxation (General Course) (J10-00752)

2. Period of program

Duration of whole program: From April 2010 to December 20, 2010

Preliminary Phase: From April 2010 to August 21, 2010
(in a participant's home country)

Core Phase in Japan: From August 22, 2010 to October 21, 2010

Finalization Phase: From October 22, 2010 to December 20, 2010
(in a participant's home country)

3. Target Countries

Laos, Ethiopia, Indonesia, Philippines, Thailand, Cambodia, China, Tuvalu, Afghanistan, Tanzania, Zambia, India, Pakistan, Uganda, Ghana and Iraq

In addition, the members of JICA's tax administration projects in Uzbekistan, Vietnam, and Malaysia are scheduled to join the seminar.

4. Eligible / Target Organization

This program is designed for administrative authorities for national taxes (except customs).

5. Total Number of Participants

18 participants from the above-mentioned target countries

In addition, 4 members of JICA's tax administration projects in Uzbekistan, Vietnam, and Malaysia are scheduled to join the seminar.

6. Language to be used in this program: English

7. Overall Goal

The participants will contribute to the improvement of tax administration in their respective countries and more appropriate tax administration will be implemented to secure stable tax revenue.

8. Program Objective:

Analysis for current issues in tax administration of their respective countries which recognized by participants and the content of the seminar will be shared in the national tax authority after their return.

9. Expected Module Output:

In order to achieve the Program Objective, participants are expected to,

- (1) acquire the general knowledge of Japanese taxes
- (2) understand the current situation regarding the enforcement of tax administration in Japan
- (3) acquire the general knowledge of international taxation
- (4) find out points to be improved in the national tax system and administration of their own countries by comparing with those in other participating countries and Japan.
- (5) share the analysis for current issues in tax administration of their respective countries which recognized by participants and the content of the seminar in the national tax authority after their return.

10. Program Contents:

This program consists of the following components. Details on each component are given below:

<p>(1) Preliminary Phase in a participant's home country (From April 2010 to August 21, 2010) <i>Participating organization make required preparation for the Program in the respective countries.</i></p>	
1. Formulation of Country Report	See ANEEX I.
2. Formulation of Comparison Table of Tax System and Administration	See ANNEX I, II.
3. Collection of information and materials	<p>Preparation of the following information;</p> <p>(1) Annual Report: The latest annual report on tax administration of the participant's country (It would be appreciated if you could grant one copy to the NTC.)</p> <p>(2) Information about:</p> <p>(a) Outline of the tax system/tax administration of the participant's country and its background; budget of revenue and expenditure, structure of tax revenue,</p> <p>(b) Topics that the participant wants to discuss/to exchange information in discussion sessions,</p> <p>(c) Details of major issues to which the participant's national tax administration faces and measures to cope with.</p> <p>(3) Others: <u>Participants are recommended to bring a copy of their own tax legislation, statistics, administrative guidance and other necessary materials/books related to participants' own topics for Comparative Analysis Report</u></p>

<p>(2) Core Phase in Japan (From August 22, 2010 to October 21, 2010) <i>Participants dispatched by the organizations attend the Program implemented in Japan.</i></p>	
Expected Module Output	<p>Through the Core Phase in Japan, participants are expected to;</p> <ol style="list-style-type: none"> (1) acquire the general knowledge of Japanese taxes (2) understand the current situation regarding the enforcement of tax administration in Japan (3) acquire the general knowledge of international taxation (4) find out points to be improved in the national tax system and administration of their own countries by comparing with those in other participating countries and Japan.
Contents	<p>For above-mentioned output, the following contents will be delivered;</p> <p><u>1. Lectures</u></p> <ol style="list-style-type: none"> (1)Tax system and administration in Japan The NTC faculty will provide the major topics and practical knowledge associated with tax systems and tax administration such as: outline of tax systems, tax collection, taxpayer service, international taxation, and so on. (2)Tax related topics Guest lecturers from universities and practitioners will provide lectures on the tax related topics. (3)OECD Seminars Lecturers from the Organization for Economic Cooperation and Development will provide lectures and case study sessions on "Tax Treaties" and "Auditing Small and Medium Sized Enterprises". <p><u>2. Presentations and discussions</u></p> <ol style="list-style-type: none"> (1)Presentation of Country Report At the beginning of the course, each participant is required to present his/her country report. In principle, the use of visual aids such as MS Power Point is required. Each participant has 20 minutes for the presentation and Q&A session. <u>It is required that your presentation should be focused on overview of your country's tax system and the issues which your tax administration faces. (Also see ANNEX I)</u> (2)Presentation of Comparative Analysis Report (CA Report) Each participant is required to write a report on a comparative study of certain issues in tax administration between your country and other country (-ies) including Japan to materialize what participants achieve during this course. It is required that your topic for CA report be in line with subject of your interest and prepare necessary materials of your country accordingly, since it is difficult to gather materials on foreign tax administration once you arrive in Japan. As for the topics of the previous participants, see ANNEX III.

Each participant will have 30 minutes for the presentation and Q&A session.

Following structure is recommended.

- Chapter 1 Introduction (including explanation of an issue)
- Chapter 2a Outline of measures taken by your tax administration
- Chapter 2b Outline of measures taken by other country's (countries') tax administration(s).
- Chapter 3 Comparative analysis between your country and other country (ies).
- Chapter 4 Conclusion (possible solution or recommendation for the issue in tax administration)

For example, if your theme is cash business problems in the tax system & tax administration concerning the issue in Chapter 1, in Chapter 2a you should address how your tax authority has dealt with them, then in Chapter 2b demonstrates Japanese method or experience, for example presumptive taxation you will learn during the seminar, followed by Chapter 3 which gives comparative analysis between your country and Japan. Under Chapter 4, you are expected to suggest solutions and their application.

The volume of the CA Report should not be more than 20 pages (A4 size) and skills of MS-Word, MS-Excel and MS-Power Point are desirable for making the report.

(3) Discussion with tax officials of NTA

You will have one-day session of joint discussions with Japanese tax officials, where you can exchange information and opinions with them on certain topics.

3. Observations

Regional Taxation Bureaus, Tax Offices, and others.

Note: The above contents may be subject to minor changes.

<p>(3) Finalization Phase in a participant's home country (From October 22, 2010 to December 20, 2010) <i>Participating organizations produce final outputs by making use of results brought back by participants. This phase marks the end of the Program.</i></p>	
Expected Module Output	<p>Through the Finalization Phase in a participant's home country, participants are expected to;</p> <p>(5) share the analysis for current issues in tax administration of their respective countries which recognized by participants and the content of the seminar in the national tax authority after their return.</p>
Contents	<p>For above-mentioned output, the following contents will be delivered;</p> <p><u>1. Presentation on Comparative Analysis Report and contents of the seminar</u></p> <p>After return to home, participants are required to make a presentation in each national tax authority on Comparative Analysis Report and the content of the seminar in Japan.</p> <p>This presentation aims to share the participant's knowledge and experience which they acquire in Japan and to contribute to the improvement of tax administration in participating countries.</p> <p>Targets of the presentation are the participant's superiors and colleagues in each organization.</p> <p><u>2. Formulation of Final Report</u></p> <p>After the presentation above-mentioned, participants are required to formulate Final Report on the following points;</p> <ol style="list-style-type: none"> 1. Contents of the presentation (e.g. highlighted contents of the seminar in the presentation, Comparative Analysis Report, etc...) 2. Result of the presentation (e.g. date, place, name and position of attendants, and summary of their comments, etc...) 3. Progress of real improvement in tax administration based on the knowledge acquired in Japan, if any. <p>Final Report should be submitted to JICA by December 20, 2010. Details on the submission will be given during the seminar in Japan.</p>

III. Conditions and Procedures for Application

1. Expectations for the Participating Organizations:

- (1) This program is designed primarily for organizations that intend to address specific issues or problems identified in their operation. Participating organizations are expected to use the project for those specific purposes.
- (2) This program is enriched with contents and facilitation schemes specially developed in collaboration with relevant prominent organizations in Japan. These special features enable the project to meet specific requirements of applying organizations and effectively facilitate them toward solutions for the issues and problems.
- (3) As this program is designed to facilitate organizations to come up with concrete solutions for their issues, participating organizations are expected to make due preparation before dispatching their participants to Japan by carrying out the activities of the Preliminary Phase described in section -10 .
- (4) Participating organizations are also expected to make the best use of the results achieved by their participants in Japan by carrying out the activities of the Finalization Phase described in section -10.

2. Nominee Qualifications:

Applying Organizations are expected to select nominees who meet the following qualifications.

(1) Essential Qualifications:

- 1) Present position, assignment:
Middle class official of the national tax authority except that he/she engages in customs.
- 2) Occupational Background:
Have more than 5 years of occupational experience in national tax administration or national tax system planning (except customs).
- 3) Age:
Under 40 years old, in principal
- 4) Language:
Be proficient in English to actively discuss and write a report on the subject of the Core Phase in Japan
- 5) Health:
Be in good health, both physically and mentally, to participate in the Core phase in Japan.
Under the pandemic situations of the new Influenza, pregnant applicants shall not be accepted for the time being.
Applicants who suffer from chronic diseases, such as respiratory illness, cardiac disease, metabolic disease (diabetes, etc), renal dysfunction and immune insufficiency (systemic steroid administration, etc), shall not be accepted in principle.

However, for those applicants with the chronic diseases, if they and their organizations express strong interest in participating in training programs, JICA shall accept them as an exceptional case after receiving a letter of consent from themselves and their organizations. Please ask the staffs in JICA office for the details.

6) Not be serving in any form of military services

3. Required Documents for Application

- (1) **Application Form:** The Application Form is available at the respective countries' JICA office or the Embassy of Japan.
- (2) **Organization Chart:** Applicants are required to submit an organizational chart of national tax administration, indicating the department/ division the applicant currently belongs to, together with the Application Form

4. Procedure for Application and Selection :

(1) Submitting the Application Documents:

Closing date for application to the JICA Center in JAPAN: **June 23, 2010**

Note: Please confirm the closing date set by the respective countries' JICA office or Embassy of Japan of your country to meet the final date in Japan.

(2) Selection:

After receiving the document(s) through due administrative procedures in the respective governments, the respective countries' JICA office (or Japanese Embassy) shall conduct screenings, and send the documents to the JICA Tokyo International Centre in Japan, which organizes this seminar. Selection shall be made by the JICA Tokyo International Center in consultation with the organizations concerned in Japan based on submitted documents according to qualifications. *The organization with intention to utilize the opportunity of this program will be highly valued in the selection.*

(3) Notice of Acceptance

Notification of results shall be made by the respective countries' JICA office (or Embassy of Japan) to the respective Governments by **not later than July 23, 2010.**

5. Document(s) to be submitted by accepted participants:

Country Report and Comparison Table of Tax System and Administration -- to be submitted by **August 9, 2010. Please see ANNEX I and II**

6. Conditions for Attendance:

- (1) to observe the schedule of the program,
- (2) not to change the program subjects or extend the period of stay in Japan,
- (3) not to bring any members of their family,
- (4) to return to their home countries at the end of the program in Japan according to

- the travel schedule designated by JICA,
- (5) to refrain from engaging in political activities, or any form of employment for profit or gain,
 - (6) to observe the rules and regulations of their place of accommodation and not to change the accommodation designated by JICA, and
 - (7) to participate the whole program including a preparatory phase prior to the program in Japan. Applying organizations, after receiving notice of acceptance for their nominees, are expected to carry out the actions described in section II-10 and section III-1.

IV. Administrative Arrangements

1. Organizer:

- (1) **Name:** Industrial Development and Finance Division,
JICA Tokyo International Centre
- (2) **Contact:** Ms. NAITO Yuko (Naito.Yuko@jica.go.jp)

2. Implementing Partner:

- (1) **Name:** National Tax Agency (NTA)/National Tax College (NTC)
- (2) **URL:** <http://www.nta.go.jp/ntc/english/index.htm>
- (3) **Information:** The National Tax College (NTC) is an institution to provide necessary training to officials of National Tax Agency (NTA), the national tax authority in Japan. While performing its main duty as a training institute for Japan's tax officials, NTC also engages in providing international training programs for overseas tax officials as part of international cooperation activities under the supervision of the NTA.

3. Travel to Japan:

- (1) **Air Ticket:** The cost of a round-trip ticket between an international airport designated by JICA and Japan will be borne by JICA.
- (2) **Travel Insurance:** Term of Insurance: From arrival to departure in Japan. The traveling time outside Japan shall not be covered.

4. Accommodation in Japan:

JICA will arrange the following accommodations for the participants in Japan:

JICA Tokyo International Center (JICA TOKYO) Address: 2-49-5 Nishihara, Shibuya-ku, Tokyo 151-0066, Japan TEL: 81-3-3485-7051 FAX: 81-3-3485-7904 (where "81" is the country code for Japan, and "3" is the local area code)

If there is no vacancy at JICA TOKYO, JICA will arrange alternative accommodations for the participants. Please refer to facility guide of JICA TOKYO at its

URL, <http://www.jica.go.jp/english/contact/domestic/pdf/welcome.pdf>

5. Expenses:

The following expenses will be provided for the participants by JICA:

- (1) Allowances for accommodation, living expenses, outfit, and shipping
- (2) Expenses for study tours (basically in the form of train tickets.)
- (3) Free medical care for participants who become ill after arriving in Japan (costs related to pre-existing illness, pregnancy, or dental treatment are not included)
- (4) Expenses for program implementation, including materials

For more details, please see p. 9-16 of the brochure for participants titled "KENSU-IN GUIDE BOOK," which will be given to the selected participants before (or at the time of) the pre-departure orientation.

6. Pre-departure Orientation:

A pre-departure orientation will be held at the respective countries' JICA office (or Japanese Embassy), to provide participants with details on travel to Japan, conditions of the training program, and other matters.

V. Other Information

The participants are kindly requested to bring own laptop computer for making reports during the Core Phase in Japan due to limited number of available computer in JICA Tokyo.

VI. ANNEX:

ANNEX I	<i>Country Report and Comparison Table</i>
ANNEX II	<i>Comparison Table of Tax System and Administration</i>
ANNEX III	<i>Comparative Analysis Report Themes of Previous Participants</i>

ANNEX I

Country Report and Comparison Table

The accepted applicants (=participants) are required to prepare two kinds of documents, Country Report and Comparison Table.

They are required to submit them to JICA Tokyo by **August 9, 2010** by e-mail to jicatic-jice@jica.go.jp

1. Country Report

A country report should be typewritten in single space on A4 size paper MS Words (210mm x 296mm) and must include the following item:

- a. Name of Country,
- b. Name of Participant,
- c. Name of organization and position of participant,
- d. Organization chart of whole organization in charge of national tax administration other than customs (please indicate participant's position in the chart),
- e. Goal of the seminar (what the participant would like to study in the seminar, issues and subjects his/her section is interested in).

The volume of Country Report should be about 3 pages.

Also the participants are required to make a Power Point presentation material in advance and make a presentation to NTC professors and other participants in the beginning of the Core Phase in Japan.

2. Comparison Table

Each participant should fill in the format (**ANNEX II**).

This document should include information on description of the tax system and tax administration of the participant's country.

ANNEXII

Comparison Table of Tax System and Administration

	JAPAN	Your Country
Official homepage Address	www.nta.go.jp	
GENERAL INFORMATION	FY2008 (April 2008 - March 2009)	
1 Tax Revenue	(100 million yen)	(Million USD)
(1) National Tax	535,540	
(2) Other Tax	361,860	
(3) Total	897,400	
2 Tax Burden to National Income		
(1) National Tax	14.4%	
(2) Other Tax	10.7%	
(3) Total	25.1%	
3 National Tax Revenue Ratio		
(1) Direct Taxes (Major items)		
Individual Income Tax	30.3%	
Corporation Income Tax	31.2%	
Inheritance Tax	2.8%	
Others	-	
Sub-Total	64.3%	
(2) Indirect Taxes (Major items)		
Consumption Tax	19.9%	
Liquor Tax	2.8%	
Gasoline Tax	3.8%	
Stamps	2.2%	
Others	7.0%	
Sub-Total	35.7%	
Total	100.0%	
4 Number of Taxpayers	(thousand)	
(1) Self-assessed Income Tax	23,616(CY 2007)	
(2) Corporation Tax	2,799(BY 2007)	
(3) Withholding Income Tax	7,063 (As of the end of June, 2008)	
(4) Others	-	
Total	33,478	
5 Delinquency of National Tax	(As of the end of FY 2007)	
(1) Number of tax delinquencies	(billion yen) 882	
(2) Amount of total tax arrears	1,615	
INCOME TAX SYSTEM		
1 Method of Assessment	Self-Assessment	
2 Period of Taxation		
(1) Individual	Calendar Year	
(2) Corporation	Accounting Period	
3 Tax Rate		
(1) Individual	5% - 40% (progressive)	
(2) Corporation	22%, 30%	
4 Due Date for Filing		
(1) Individual	March 15th	
(2) Corporation	Within two months after the close of accounting period	
5 Time Limit on Assessment		
(1) Deficient case	3 years	
(2) No filing case	5 years	
(3) Fraud case	7 years	
6 Obligation of Book-keeping	Yes (Under certain conditions)	
7 Fine or imprisonment imposed in the case of evasion	imprisonment not more than 5 years or fine not more than 5million yen, or both	
8 Withholding system is applied to:	Interest, Dividend, Wages and Salaries, Remuneration, and Fee, etc.	

VALUE ADDED TAX SYSTEM		
1 Taxpayer Registration System	Yes	
2 Method of Assessment	Self-Assessment	
3 Period of Taxation (1) Sole proprietor (2) Corporation	Calendar Year Accounting Period	
4 Tax Rate	5%	
5 Due Date for Filing (1) Sole proprietor (2) Corporation	End of March Within two months after the close of accounting period	
6 Time Limit on Assessment Tax (1) Deficient case (2) No filing case (3) Fraud case	3 years 5 years 7 years	
7 Obligation of Book-keeping	Yes (Under certain conditions)	
8 Fine or imprisonment imposed in the case of evasion	Imprisonment not more than 5 years or fine not more than 5 million yen, or both	
TAX ADMINISTRATION		
1 Organization Structure (1) Outline of Organization (2) The year of the establishment (3) Head of the organization (4) Organization in charge of Tax Policy and Tax System	(As of July 2009) National Tax Agency 1 HQ(1) 2 Regional Taxation Bureaus (12) 3 Tax Offices (524) 1949 Commissioner, Haruhiko KATO (since July 2009) Tax Bureau, Ministry of Finance	
2 Number of Personnel (1) National Tax Agency (2) Regional Taxation Bureau and Tax Offices (3) Others Total	(As of the end of FY 2008) 687 54,717 812 56,216	
3 Employment procedure	1 Entrance examination 2 Interview and writing an essay	
4 Transfer system	July 10th every year	
5 Retirement age	60 (mandatory)	
6 Existence of Audit System (1) Direct Taxes Field Examination Criminal Investigation (2) Indirect Taxes Field Examination Criminal Investigation	Yes Yes Yes Yes	
7 International Taxation (1) Transfer pricing taxation (2) Tax treaties	Yes 45 treaties, 56 countries	
8 Computer Processing System (1) The year Computer Processing System was introduced (2) The area Computer Processing System is applied to: (3) The year Electronic filing system was introduced	1965 1 Clerical work on Income Tax, Corporation Tax, Consumption Tax, etc. 2 Calculation of the employee's wage, etc. 2004	
9 Organization or division of staff training	National Tax College	
10 Tax professional	Certified Public Tax Accountant	
11 Organization in charge of Tax Consultation System	1 Tax counsel office 2 Tax office	
12 Outline of Appellate System	1 Tax Office 2 National Tax Tribunal 3 Court	

ANNEX III Comparative Analysis Report Themes of Previous Participants

Theme of Comparative Analysis Report for Year 2009

Category	Title	Country
Direct Tax	Comparisons of taxes : Mongolia & Japan	Mongolia
	Cambodian tax on salary & Japanese individual income tax	Cambodia
	Withholding income tax : Ways to enhance individual taxpayer compliance	Indonesia
	Withholding tax in Laos & Japan	Laos
	Corporation tax in Mongolia & Japan	Mongolia
	Comparison of Thai & Japanese individual income tax system	Thailand
Indirect Tax	Improving VAT compliance / Ethiopian case	Ethiopia
	Comparative Analysis of Myanmar Commercial tax & Japanese consumption tax	Myanmar
Enforcement	Enhancing Voluntary tax compliance : Lesson from Japan	Philippines
	Comparison of VAT system in Tanzania & consumption tax in Japan	Tanzania
	Enhancing efficiency & effectiveness of tax reforms in Uganda	Uganda
	Comparative analysis of the income tax system between Uganda & Japan	
	Audit case selection	Viet Nam
	Public relations & tax awareness of Afghanistan compared to Japan	Afganistan
	Large enterprise administration in China & Japan	China
	Comparative Analysis of tax efforts of India & Japan (Post WW)	India
	Enforcement measures to enhance voluntary compliance	Tuvalu
	IT applications at the National Tax Agency	Uzbekistan
	Low tax compliance	Zambia
	IT & tax - Learning from the Japanese Experience	Pakistan
International	Exchange of information	Malaysia
	Consumption tax reform in Japan & future prospects	Japanese Participants
	Compliance as Large Tax Payers & Appellate System in Japan	
	CPTAs system : relationship between NTA and CPTA	
	Tax issues of Foreign Corporations	

For Your Reference

JICA and Capacity Development

The key concept underpinning JICA operations since its establishment in 1974 has been the conviction that “capacity development” is central to the socioeconomic development of any country, regardless of the specific operational scheme one may be undertaking, i.e. expert assignments, development projects, development study projects, training programs, JOCV programs, etc.

Within this wide range of programs, Training Programs have long occupied an important place in JICA operations. Conducted in Japan, they provide partner countries with opportunities to acquire practical knowledge accumulated in Japanese society. Participants dispatched by partner countries might find useful knowledge and re-create their own knowledge for enhancement of their own capacity or that of the organization and society to which they belong.

About 460 pre-organized programs cover a wide range of professional fields, ranging from education, health, infrastructure, energy, trade and finance, to agriculture, rural development, gender mainstreaming, and environmental protection. A variety of programs are being customized to address the specific needs of different target organizations, such as policy-making organizations, service provision organizations, as well as research and academic institutions. Some programs are organized to target a certain group of countries with similar developmental challenges.

Japanese Development Experience

Japan was the first non-Western country to successfully modernize its society and industrialize its economy. At the core of this process, which started more than 140 years ago, was the “*adopt and adapt*” concept by which a wide range of appropriate skills and knowledge have been imported from developed countries; these skills and knowledge have been adapted and/or improved using local skills, knowledge and initiatives. They finally became internalized in Japanese society to suit its local needs and conditions.

From engineering technology to production management methods, most of the know-how that has enabled Japan to become what it is today has emanated from this “*adoption and adaptation*” process, which, of course, has been accompanied by countless failures and errors behind the success stories. We presume that such experiences, both successful and unsuccessful, will be useful to our partners who are trying to address the challenges currently faced by developing countries.

However, it is rather challenging to share with our partners this whole body of Japan’s developmental experience. This difficulty has to do, in part, with the challenge of explaining a body of “tacit knowledge,” a type of knowledge that cannot fully be expressed in words or numbers. Adding to this difficulty are the social and cultural systems of Japan that vastly differ from those of other Western industrialized countries, and hence still remain unfamiliar to many partner countries. Simply stated, coming to Japan might be one way of overcoming such a cultural gap.

JICA, therefore, would like to invite as many leaders of partner countries as possible to come and visit us, to mingle with the Japanese people, and witness the advantages as well as the disadvantages of Japanese systems, so that integration of their findings might help them reach their developmental objectives.



CORRESPONDENCE

For enquiries and further information, please contact the JICA office or the Embassy of Japan. Further, address correspondence to:

JICA Tokyo International Center (JICA TOKYO)
Address: 2-49-5 Nishihara, Shibuya-ku, Tokyo 151-0066, Japan
TEL: +81-3-3485-7051 FAX: +81-3-3485-7904

Guidelines of Application Form for the JICA Training and Dialogue Program

The attached form is to be used to apply for the training and dialogue programs of the Japan International Cooperation Agency (JICA), which are implemented as part of the Official Development Assistance Program of the Government of Japan. Please complete the application form while referring to the following and consult with the respective country's JICA Office - or the Embassy of Japan if the former is not available - in your country for further information.

1. Parts of Application Form to be completed

1) Which part of the form should be submitted?

It depends on the type of training and dialogue program you are applying for.

>Application for Group and Region Focused Training Program

Official application and Parts A and B including Medical History and Examination must be submitted.

>>Application for Country Focused Training Program including Counterpart Training Program

Part B including Medical History and Examination will be submitted. Official application and Part A need not to be submitted

2) How many parts does the Application Form consist of?

The Application Form consists of three parts as follows;

Official Application

This part is to be confirmed and signed by the head of the relevant department/division of the organization which is applying.

Part A. Information on the Applying Organization

This part is to be confirmed by the head of the relevant department/division of the organization which is applying.

Part B. Information About the Nominee including Medical History and Examination

This part is to be completed by the person who is nominated by the organization applying. The applicants for Group and Region Focused Training Program are required to fill in **every item**. As for the applications for Country Focused Training Program including Counterpart Training Program and some specified International Dialogue Programs, it is required to fill in the designated "**required**" items as is shown on the Form.

Please refer to the General Information to find out which type the training and dialogue program that your organization applies for belongs to.

2. How to complete the Application Form

In completing the application form, please be advised to:

- carefully read the General Information (GI) for which you intend to apply, and confirm if the objectives and contents are relevant to yours,
- be sure to write in the title name of the course/seminar/workshop/project accurately

according to the GI, which you intend to apply,

- (c) use a typewriter/personal computer in completing the form, of which the electronic version is available on the web site: http://www.jica.go.jp/*****, or write in **block letters**,
- (d) fill in the form in **English**,
- (e) use or "x" to fill in the () check boxes,
- (f) attach a picture of the Nominee,
- (g) attach additional page(s) if there is insufficient space on the form,
- (h) prepare the necessary document(s) described in the General Information (GI), and attach it (them) to the form,
- (i) confirm the application procedure stipulated by your government, and
- (j) submit the original application form with the necessary document(s) to the responsible organization of your government according to the application procedure.

Any information that is acquired through the activities of the Japan International Cooperation Agency (JICA), such as the nominee's name, educational record, and medical history, shall be properly handled in view of the importance of safeguarding personal information.

3. Privacy Policy

1) Scope of Use

Any information used for identifying individuals that is acquired by JICA will be stored, used, or analyzed only within the scope of JICA activities. JICA reserves the right to use such identifying information and other materials in accordance with the provisions of this privacy policy.

2) Limitations on Use and Provision

JICA shall never intentionally provide information that can be used to identify individuals to any third party, with the following three exceptions:

- (a) In cases of legally mandated disclosure requests;
- (b) In cases in which the provider of information grants permission for its disclosure to a third party;
- (c) In cases in which JICA commissions a party to process the information collected; the information provided will be within the scope of the commissioned tasks.

3) Security Notice

JICA takes measures required to prevent leakage, loss, or destruction of acquired information, and to otherwise properly manage such information.



Application Form for the JICA Training and Dialogue Program

OFFICIAL APPLICATION

(to be confirmed and signed by the head of the relevant department / division of the applying organization)

1. Title: (Please write down as shown in the General Information)

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2. Number: (Please write down as shown in the General Information)

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3. Country Name:

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4. Name of Applying Organization:

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5. Name of the Nominee(s):

1)	3)
2)	4)

Our organization hereby applies for the training and dialogue program of the Japan International Cooperation Agency and proposes to dispatch qualified nominees to participate in the programs.

Date:		Signature:	
Name:			
Designation / Position			Official Stamp
Department / Division			
Office Address and Contact Information			
Address:		Telephone:	
		Fax:	
		E-mail:	

Confirmation by the organization in charge (if necessary)

I have examined the documents in this form and found them true. Accordingly I agree to nominate this person(s) on behalf of our government.

Date:		Signature:	
Name:			
Designation / Position			Official Stamp
Department / Division			

Part A: Information on the Applying Organization

(to be confirmed by the head of the department / division)

1. Profile of Organization

1) Name of Organization:

2) The mission of the Organization and the Department / Division:

2. Purpose of Application

1) Current Issues: Describe the reasons for your organization claiming the need to participate in the training and dialogue program, with reference to issues or problems to be addressed.

2) Objective: Describe what your organization intends to achieve by participating in the training and dialogue program.



For a better tomorrow for all.
Japan International Cooperation Agency

Version 080326

3) Future Plan of Actions: Describe how your organization shall make use of the expected achievements, in addressing the said issues or problems.

4) Selection of the Nominee: Describe the reason(s) the nominee has been selected for the said purpose, referring to the following view points; 1) Course requirement, 2) Capacity /Position, 3) Plans for the candidate after the training and dialogue program, 4) Plan of organization and 5) Others.



9) Contact Information

Office	Address:	
	TEL:	Mobile (Cell Phone):
	FAX:	E-mail:
Home	Address:	
	TEL:	Mobile (Cell Phone):
	FAX:	E-mail:
Contact person in emergency	Name:	
	Relationship to you:	
	Address:	
	TEL:	Mobile (Cell Phone):
	FAX:	E-mail:

10) Others (if necessary)

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4. Career Record

1) Job Record (After graduation)

Organization	City/ Country	Period		Position or Title	Brief Job Description
		From Month/Year	To Month/Year		

2) Educational Record (Higher Education)(required)

Institution	City/ Country	Period		Degree obtained	Major
		From Month/Year	To Month/Year		



3) Training or Study in Foreign Countries; please write your past visits to Japan specifically as much as possible, if any.

Institution	City/ Country	Period		Field of Study / Program Title
		From Month/Year	To Month/Year	

5. Language Proficiency (required)

1) Language to be used in the program (as in GI)				
Listening	() Excellent	() Good	() Fair	() Poor
Speaking	() Excellent	() Good	() Fair	() Poor
Reading	() Excellent	() Good	() Fair	() Poor
Writing	() Excellent	() Good	() Fair	() Poor
Certificate (Examples: TOEFL, TOEIC)				
2) Mother Tongue				
3) Other languages ()				
	() Excellent	() Good	() Fair	() Poor

¹ Excellent: Refined fluency skills and topic-controlled discussions, debates & presentations. Formulates strategies to deal with various essay types, including narrative, comparison, cause-effect & argumentative essays.

¹ Good: Conversational accuracy & fluency in a wide range of situations: discussions, short presentations & interviews. Compound complex sentences. Extended essay formation.

¹ Fair: Broader range of language related to expressing opinions, giving advice, making suggestions. Limited compound and complex sentences & expanded paragraph formation.

¹ Poor: Simple conversation level, such as self-introduction, brief question & answer using the present and past tenses.

6. Expectation on the applied training and dialogue program

1) **Personal Goal:** Describe what you intend to achieve in the applied training and dialogue program in relation to the organizational purpose described in Part A-2.

2) **Relevant Experience:** Describe your previous vocational experiences which are highly relevant in the themes of the applied training and dialogue program. (required)

3) **Area of Interest:** Describe your subject of particular interest with reference to the contents of the applied training and dialogue program. (required)

*7. Declaration (to be signed by the Nominee) (required)

I certify that the statements I made in this form are true and correct to the best of my knowledge.

If accepted for the program, I agree:

- (a) not to bring or invite any member of my family (except for the program whose period is one year or more),
- (b) to carry out such instructions and abide by such conditions as may be stipulated by both the nominating government and the Japanese Government regarding the program,
- (c) to follow the program, and abide by the rules of the institution or establishment that implements the program,
- (d) to refrain from engaging in political activity or any form of employment for profit or gain,
- (e) to return to my home country at the end of the activities in Japan on the designated flight schedule arranged by JICA,
- (f) to discontinue the program if JICA and the applying organization agree on any reason for such discontinuation and not to claim any cost or damage due to the said discontinuation.
- (g) to consent to waive exercise of my copyright holder's rights for documents or products that are produced during the course of the project, against duplication and/or translation by JICA, as long as they are used for the purposes of the program.

Date:	Signature:
	Print Name:

MEDICAL HISTORY AND EXAMINATION

1. Present Status

(a) Do you currently use any drugs for the treatment of a medical condition? (Give name & dosage.)

<input type="checkbox"/> No	<input type="checkbox"/> Yes >> Name of Medication (_____), Quantity (_____)
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(b) Are you pregnant?

<input type="checkbox"/> No	<input type="checkbox"/> Yes (_____ months)
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(c) Are you allergic to any medication or food?

<input type="checkbox"/> No	<input type="checkbox"/> Yes >>>	<input type="checkbox"/> Medication	<input type="checkbox"/> Food	<input type="checkbox"/> Other: _____
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(d) Please indicate any needs arising from disabilities that might necessitate additional support or facilities.

<input type="checkbox"/> _____)
<i>Note: Disability does not lead to exclusion of persons with disability from the program. However, upon the situation, you may be directly inquired by the JICA official in charge for a more detailed account of your condition.</i>

2. Medical History

(a) Have you had any significant or serious illness? (If hospitalized, give place & dates.)

Past:	<input type="checkbox"/> No	<input type="checkbox"/> Yes >> Name of illness (_____), Place & dates (_____)
Present:	<input type="checkbox"/> No	<input type="checkbox"/> Yes >> Present Condition (_____)

(b) Have you ever been a patient in a mental hospital or been treated by a psychiatrist?

Past:	<input type="checkbox"/> No	<input type="checkbox"/> Yes >> Name of illness (_____), Place & dates (_____)
Present:	<input type="checkbox"/> No	<input type="checkbox"/> Yes >> Present Condition (_____)

(c) High blood pressure

Past:	<input type="checkbox"/> No	<input type="checkbox"/> Yes
Present:	<input type="checkbox"/> No	<input type="checkbox"/> Yes >> Present Condition (_____) mm/Hg to (_____) mm/Hg

(d) Diabetes (sugar in the urine)

Past:	<input type="checkbox"/> No	<input type="checkbox"/> Yes
Present:	<input type="checkbox"/> No	<input type="checkbox"/> Yes >> Present Condition (_____)
		Are you taking any medicine or insulin? <input type="checkbox"/> No <input type="checkbox"/> Yes

(e) Past History: What illness(es) have you had previously?

<input type="checkbox"/> Stomach and Intestinal Disorder	<input type="checkbox"/> Liver Disease	<input type="checkbox"/> Heart Disease	<input type="checkbox"/> Kidney Disease
<input type="checkbox"/> Tuberculosis	<input type="checkbox"/> Asthma	<input type="checkbox"/> Thyroid Problem	
<input type="checkbox"/> Infectious Disease >>> Specify name of illness (_____)			
<input type="checkbox"/> Other >>> Specify (_____)			

(e') Has this disease been cured?

<input type="checkbox"/> Yes	<input type="checkbox"/> No (Specify name of illness) _____
Present Condition: (_____)	

3. Other: Any restrictions on food and behavior due to health or religious reasons?

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I certify that I have read the above instructions and answered all questions truthfully and completely to the best of my knowledge.

I understand and accept that medical conditions resulting from an undisclosed pre-existing condition may not be financially compensated by JICA and may result in termination of the program.

Date:	Signature:
	Print Name: