

TRAINING CIRCULAR

Subject: An International Seminar on Taxation to be held in Japan from 29/08/2011 to 28/10/2011 (Core Phase).

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 course is from May 2011 to December 2011, out of this, the Core Phase, from 29th August 2011 to 28th October 2011 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 ticket between an international airport designated by the JICA and Japan; travel insurance from the time of arrival in Japan to departure from Japan; and includes allowances for accommodation, living expenses, outfit and shipping; expenses for study tours; free medical care for participants who may fall ill after reaching Japan (costs related to pre-existing illness, pregnancy, or dental treatment are not included). 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 No. 32/GT-CP/2011 dated 20th May 2011. The Ministry/ State Government may sponsor the names of only Government/ Public Sector Undertaking functionaries.
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.

7. The applications should reach this Department through the Administrative Ministry/ State Government **not later than 27th June 2011**. 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 ICA's circular and the enclosed application Proformas on the Department's website

No. 32/GT-CP/2011

20th May, 2010

Dear Mr. Rakesh Mishra,

An International Seminar on Taxation (General Course) will be held in Japan from 29th August, 2011 to 28th October, 2011 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 **4th July, 2011**:-

- (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 20 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,



(Hiroshi Suzuki)
Senior Representative

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

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24/5/2011



TRAINING AND DIALOGUE PROGRAMS

GENERAL INFORMATION ON

INTERNATIONAL SEMINAR ON TAXATION (GENERAL COURSE)

集团研修「国際税務行政セミナー(一般コース)」

JFY 2011

<Type: Trainer's Training / 人材育成普及型>

NO. J11-00797/1180845

Duration of whole program: From May 2011 to December, 2011

Phase in Japan: From August 29, 2011 to October 28, 2011

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?

Through 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, by a series of lectures and study visits 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 precious opportunities to exchange the information of current states of their tax administration and to recognize the 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 useful 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) (J1100797)

2. Period of program

Duration of whole program: From May 2011 to December, 2011

Preliminary Phase: From May 2011 to August, 2011
(in a participant's home country)

Core Phase in Japan: From August 29 2011 to October 28, 2011

Finalization Phase: From October, 2011 to December, 2011
(in a participant's home country)

3. Target Countries

Afghanistan, Cambodia, Democratic Republic of the Congo, Ethiopia, Ghana, India, Indonesia, Iraq, Laos, Nigeria, Pakistan, Philippines, Tanzania, Thailand, Tuvalu, Uganda, Vietnam, and Zambia

In addition, the members of JICA's tax administration projects in 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

20 participants from the above-mentioned target countries

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 of other participating countries and Japan.
- (5) share the analysis for current issues in tax administration of their respective countries which are 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 described below:

<p>(1) Preliminary Phase in a participant’s home country (From May 2011 to August, 2011) <i>Participants are expected to 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 give one copy to the NTC.)</p> <p>(2)Information about:</p> <ul style="list-style-type: none"> (a) Outline of the tax system/administration of the participant’s country and its background; budget of revenue and expenditure, structure of tax revenue, (b) Topics that the participant wants to discuss/exchange information in discussion sessions, (c) Details of major issues which the participant’s national tax administration faces and measures to cope with. <p>(3)Others: <u>Participants are strongly recommended to bring a copy of their own tax legislation, statistics, administrative guidance and other necessary materials/books related to participants’ own topics for making Comparative Analysis Report</u></p>

<p>(2) Core Phase in Japan (From August 29, 2011 to October 28, 2011) <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 of 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 tax related matters. (3)OECD Seminars Lecturers from the Organization for Economic Cooperation and Development will provide lectures and case study sessions on “Auditing Small and Medium Sized Enterprises” and “Tax Treaties.” <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 make a report using comparative analysis on certain issues in tax administration between his/her country and other country (-ies) including Japan to materialize what he/she had acquired through this course. It is required that his/her 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 get materials on foreign tax administration once he/she leaves his/her country. As for the topics of the previous participants, see ANNEX III.

Each participant has 30 minutes for the presentation and Q&A session for CA report presentation.

Following structure is recommended.

- Chapter 1 Introduction (including explanation of the issue)
- Chapter 2a Outline of measures being taken by your tax administration
- Chapter 2b Outline of measures being 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 the theme is difficulty of capturing cash business, Chapter 1 should explain the needs for it, Chapter 2a should address how participant's own tax authority has dealt with them, then Chapter 2b should demonstrates Japanese method or experience, for example presumptive taxation learnt during the seminar, followed by Chapter 3 which gives comparative analysis between own country and Japan. Under Chapter 4, suggestive solutions and their application should be presented.

(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. Study Visits

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 29, 2011 to December 28, 2011) <i>Participants will produce final outputs by making use of results they brought back. 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 are 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 returning home, participants are required to make 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 have acquired in Japan and to contribute to the improvement of tax administration of each country.</p> <p>Presentation is to be done to the superiors and colleagues in each organization of the participant.</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 28, 2011. 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 II -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 II -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:
Proficient in English in order to actively discuss and make report on the subject during 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 electronic data of the Application Form is available at the respective countries' JICA office or the Embassy of Japan to be filled up.

(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: **July 4, 2011**

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 29, 2011.**

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

Country Report and Comparison Table of Tax System and Administration -- to be submitted by **August 15, 2011. 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 Japanese laws and ordinances. If there is any violation of said laws and ordinances participants may be required to return part or all of the training expenditure depending on the severity of said violation,
 - (7) to observe the rules and regulations of their place of accommodation and not to change the accommodation designated by JICA, and
 - (8) to participate the whole program including a preparatory phase prior to the program in Japan. Applicants, after receiving notice of acceptance, are expected to carry out the actions described in section II-10.

IV. Administrative Arrangements

1. Organizer:

- (1) **Name:** Industrial Development and Finance Division,
JICA Tokyo International Centre
- (2) **Contact:** Mr. Keiji EHARA (ehara.keiji@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 *Country Report and Comparison Table*
- ANNEX II *Comparison Table of Tax System and Administration*
- ANNEX III *Comparative Analysis Report Themes of Previous Participants*

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 18, 2011** 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 recommended 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	
I GENERAL INFORMATION	FY2010	
1 Tax Revenue	(April 2008–March 2009)	(Million USD)
(1) National Tax	458,309(100 million yen)	
(2) Other Tax	395,585(100 million yen)	
(3) Total	853,894(100 million yen)	
2 Tax Burden to National Income	(April 2008–March 2009)	
(1) National Tax	13.0%	
(2) Other Tax	11.3%	
(3) Total	24.3%	
3 National Tax Revenue Ratio	(April 2008–March 2009)	
(1) Direct Taxes (Major items)		
① Individual Income Tax	32.7%	
② Corporation Income Tax	21.8%	
③ Inheritance Tax	3.2%	
④ Others	–	
Sub-Total	57.7%	
(2) Indirect Taxes (Major items)		
① Consumption Tax	21.8%	
② Liquor Tax	3.2%	
③ Gasoline Tax	4.1%	
④ Stamps	2.4%	
⑤ Others	10.8%	
Sub-Total	42.3%	
Total	100.0%	
4 Number of Taxpayers	(thousand)	
(1) Self-assessed Income Tax	23,674 (FY 2009)	
(2) Corporation Tax	2,805 (BY 2008)	
(3) Withholding Income Tax	6,940 (As of June-end 2009)	
(4) Others	–	
Total	30,189	
5 Delinquency of National Tax	(As of the end of FY 2009)	
(1) Number of tax delinquencies	4,112 (thousand)	
(2) Amount of total tax arrears	1,496 (billion yen)	
II 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.	

III 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	
IV 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 2010) National Tax Agency 1 HQ(1) 2 Regional Taxation Bureaus (12) 3 Tax Offices (524) 1949 Commissioner, Chikara Kawakita (since July 2010) Tax Bureau, Ministry of Finance	
2 Number of Personnel (1) National Tax Agency (2) Regional Taxation Bureau and Tax Offices (3) Others Total	(FY 2010) 715 54,735 811 56,261	
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 ① Field Examination ② Criminal Investigation (2) Indirect Taxes ① Field Examination ② Criminal Investigation	Yes Yes Yes Yes	
7 International Taxation (1) Transfer pricing taxation (2) Tax treaties	Yes (As of Oct. 2010) 48 treaties, 59 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	

ANNEXIII Theme of Comparative Analysis Report for Year 2010

Category	Title	Country
Direct Tax	Cambodia Tax on Profit and Corporation Tax of Japan	Cambodia
	Tax management and income tax system of Iraq	Iraq
Indirect Tax	Comparative analysis of Japanese and Tanzanian consumption tax	Tanzania
	Discrepancies between Japanese consumption tax and Thailand value added tax	Thailand
Enforcement	Consumption Tax (Base on Tuvalu & Japan)	Tuvalu
	Comparative analysis of tax audit in Afghanistan and in Japan	Afganistan
	Comparative Analysis of thin- capitalization rules in China and in Japan	China
	Application of facilitation and controlling on the tax system of Ethiopia and Japan	Ethiopia
	Electronic Taxation	Ghana
	Techniques of consumption tax audit in India and Japan	India
	Proposed Improvement Plan for Indonesian Tax Administration: Lesson Learned from Japan	Indonesia
	Tax Management & IT System of the Lao P D R and Comparative Analysis of Taxpayer's Service in	Laos
	Comparative report on withholding tax system: Japan and Malaysian perspective	Malaysia
	Myanmar's Stamp Duty and Japan's Stamp Duty	Myanmar
	Professionalized and responsible taxation practice - A key to increased voluntary tax compliance	Philippines
	Improving voluntary tax compliance among small and medium tax payers in Uganda	Uganda
	Improvement of Tax Examination in Vietnam	Viet Nam
	Organising, Resourcing and Managing the Tax Audit Function	Zambia
		e-Tax~ Electronic Tax Return and Tax Payment System in Japan ~
Withholding Tax System in JAPAN		
The Appellate System for National Tax in Japan		
The Bird's - eye view of Foreign Corporation Taxation		

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 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.

4. Copyright policy

Participants of the JICA Training and Dialogue program are requested to comply with the following copyright policy;

Article 1. Compliance matters with participants' drafting of documents (various reports, action plans, etc.) and presentations (report meetings, lectures, speeches, etc.)

1. Any contents of the documents and presentations shall be created by themselves in principle.



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2. Comply with the following matters, if you, over the limit of quotation, have to use a third person's work (reproduction, photograph, illustration, map, figure, etc.) that is protected under laws or regulations in your country or copyright-related multinational agreements or the like:

- (1) Obtain license to use the work on your own responsibility. In this case, the scope of the license shall meet the provisions of Article 2.
- (2) Secure evidential material that proves the grants of the license and specifies the scope of the license.
- (3) Consult with the third party and perform the payment procedure on your own responsibility regarding negotiations with a third person about the consideration for granting the license and the procedure for paying the consideration,.

Article 2. Details of use of works used for training

- (1) The copyright on a work that a participant prepares for a training course shall belong to the trainee. The copyright on the parts where a third party's work is used shall belong to the third party.
- (2) When using texts, supplementary educational materials and other materials distributed for the JICA training courses, participants shall comply with the purposes and scopes approved by each copyright holder.



Training Programs under Technical Cooperation with the Government of Japan

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)

J	0		-						
---	---	--	---	--	--	--	--	--	--

3. Country Name:

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4. Name of Applying Organization:

--

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.



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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.

Part B: Information about the Nominee

(to be completed by the Nominee)

NOTE>>>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 below.

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

--

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

J	0	-							
---	---	---	--	--	--	--	--	--	--

Attach the nominee's photograph (taken within the last three months) here.
Size: 4x6
(Attach to the documents to be submitted.)

3. Information about the Nominee(nos. 1-9 are all required)

1) Name of Nominee (as in the passport)

Family Name

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

First Name

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Middle Name

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2) Nationality (as shown in the passport)		6) Date of Birth (please write out the month in English as in "April")				
3) Sex	() Male	() Female	Date	Month	Year	Age
4) Religion						

6) Present Position and Current Duties

Organization							
Department / Division							
Present Position							
Date of employment by the present organization	Date	Month	Year	Date of assignment to the present position	Date	Month	Year

7) Type of Organization

() National Governmental	() Local Governmental	() Public Enterprise
() Private (profit)	() NGO/Private (Non-profit)	() University
() Other ()		

8) Outline of duties: Describe your current duties

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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	<input type="checkbox"/> Excellent	<input type="checkbox"/> Good	<input type="checkbox"/> Fair	<input type="checkbox"/> Poor
Speaking	<input type="checkbox"/> Excellent	<input type="checkbox"/> Good	<input type="checkbox"/> Fair	<input type="checkbox"/> Poor
Reading	<input type="checkbox"/> Excellent	<input type="checkbox"/> Good	<input type="checkbox"/> Fair	<input type="checkbox"/> Poor
Writing	<input type="checkbox"/> Excellent	<input type="checkbox"/> Good	<input type="checkbox"/> Fair	<input type="checkbox"/> Poor
Certificate (Examples: TOEFL, TOEIC)				
2) Mother Tongue				
3) Other languages ()	<input type="checkbox"/> Excellent	<input type="checkbox"/> Good	<input type="checkbox"/> Fair	<input type="checkbox"/> 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.
- (h) to approve the privacy policy and the copyright policy mentioned in the Guidelines of Application.

JICA's Information Security Policy in relation to Personal Information Protection

- JICA will properly and safely manage personal information collected through this application form in accordance with JICA's privacy policy and the relevant laws of Japan concerning protection of personal information and take protection measures to prevent divulgence, loss or damages of such personal information.

- Unless otherwise obtained approval from an applicant itself or there are valid reasons such as disclosure under laws and ordinances, etc., and except for the following 1.-3., JICA will neither



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provide nor disclose personal information to any third party. JICA will use personal information provided only for the purposes in the following 1.-3 and will not use for any purpose other than the following 1.-3 without prior approval of an applicant itself.

1. To provide technical training to technical training participants from developing countries.
2. To provide technical training to technical training trainees from developing countries under the Citizens' Cooperation Activities..
3. In addition to 1. and 2. above, if the government of Japan or JICA determines necessary in the course of technical cooperation.

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.)

 No | Yes >> Name of Medication (_____), Quantity (_____)

(b) Are you pregnant?

 No | Yes (_____ months)

(c) Are you allergic to any medication or food?

 No | Yes >>> Medication | Food | Other: _____

(d) Please indicate any needs arising from disabilities that might necessitate additional support or facilities.

(_____)

*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.***2. Medical History**

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

Past: No | Yes >> Name of illness (_____), Place & dates (_____)Present: No | Yes >> Present Condition (_____)

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

Past: No | Yes >> Name of illness (_____), Place & dates (_____)Present: No | Yes >> Present Condition (_____)

(c) High blood pressure

Past: No | YesPresent: No | Yes >> Present Condition (_____) mm/Hg to (_____) mm/Hg

(d) Diabetes (sugar in the urine)

Past: No | YesPresent: No | Yes >> Present Condition (_____)Are you taking any medicine or insulin? No | Yes

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

 Stomach and Intestinal Disorder | Liver Disease | Heart Disease | Kidney Disease Tuberculosis | Asthma | Thyroid Problem Infectious Disease >>> Specify name of illness (_____) Other >>> Specify (_____) Other >>> Specify (_____)

(e') Has this disease been cured?

 Yes | No (Specify name of illness) _____

Present Condition: (_____)

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

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: _____