

**TRAINING CIRCULAR**

**Subject :** An International Seminar on Taxation (General Course) to be held in Japan from 24/08/2008 to 01/11/2008.

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 an International Seminar on Taxation (General Course) to be held in Japan from 24/08/2008 to 01/11/2008. The details of the programme and the application form may be drawn from Ministry of Personnel, Public Grievances and Pensions website ([persmin.nic.in](http://persmin.nic.in)).

2. The programme is designed for the national tax authority for administration of income tax or value added tax and aims at implementation of appropriate tax system and tax administration in the home country.

3. The candidate should be a middle class official of the national tax authority engaged in administration of income tax or value added tax and have more than 5 years of occupational experience in national tax administration or in planning of national tax system; 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 to departure in 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 Circular dated 4<sup>th</sup> June 2008. The Ministries/ 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.

7. The applications should reach this Department through proper channel **not later than 24<sup>th</sup> June 2008**. 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](http://persmin.nic.in)

  
(Trishaljit Sethi)  
Director

1. The Secretary, Department of Revenue, North Block, New Delhi-1. [With the request to circulate it amongst the related organizations under them]
2. All State Governments/ Union Territories.
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



For a better tomorrow for all.

Japan International Cooperation Agency  
(Government of Japan)

No. 48/GT-CP/2008

4<sup>th</sup> June, 2008

Dear Ms. Arun Prabha,

An International Seminar on Taxation (General Course) will be held in Japan from 24<sup>th</sup> August, 2008 to 1<sup>st</sup> November, 2008 under the Technical Cooperation Programme of the Government of Japan.

We are forwarding herewith six 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 27<sup>th</sup> June, 2008:-

(1) The Application Form together with the medical history questionnaire,

Further details are available in the General Information Booklet.

It is further informed that 17 slots are available globally for the above mentioned 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,

  
(Yumiko Asakuma)  
Deputy Resident Representative

Encl: As stated above.

Ms. Arun Prabha  
Under Secretary (PMU and Training)  
Department of Economic Affairs  
Ministry of Finance  
North Block  
New Delhi.

Copy to:-

Mr. R.K. Kharb, Section Officer, Department of Personnel and Training, Ministry of Personnel, Public Grievances and Pensions, North Block, New Delhi.

9/6  
C-333/2008/08  
9/6/08



# 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 2008*

<Type: Leaders Training / 中核人材育成型>

NO. J08-00807

From July 2008 to November 2008

Phase in Japan: From August 24, 2008 to November 1, 2008

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. Along with the expansion, complexity and internationalization of economic activities, the environment surrounding tax administration has become much tougher in any country. From this standpoint, 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?**

Officials in developing countries will recognize current issues in tax administration of their respective countries and contribute to the improvement of tax administration after their return.

## **For whom?**

This program is offered to middle class official of the national tax authority, engaged in administration of income tax or value added tax.

## **How?**

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, mainly through a series of lectures and observation tours conducted by National Tax College, National Tax Agency of Japanese government.

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.

## ***II. Description***

**1. Title (J-No.): International Seminar on Taxation (General Course) (J0800807)**

**2. Period of program**

**Duration of whole program:** July 2008 to November 2008

**Preliminary Phase:** July 2008 to August 2008

(in a participant's home country)

**Core Phase in Japan:** August 24 to November 1, 2008

**3. Target Countries**

Indonesia, Phillipines, Malaysia, China, Tazania, Cambodia, Laos, India, Pakistan, Sri Lanka, Afghanistan, Ghana, Kenya, Viet Nam, Ethiopia, Egypt, Sierra Leone

**4. Eligible / Target Organization**

This program is designed for the national tax authority for administration of income tax or value added tax.

**5. Total Number of Participants**

19 participants

**6. Language to be used in this program:** English

**7. Program Objective:**

Official in developing countries will recognize current issues in tax administration of their respective countries and contribute to the improvement of tax administration after their return.

**8. Overall Goal**

Appropriate tax system and tax administration in respective countries will be implemented.

## 9. Expected Module Output and Contents:

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

<b>(1) Preliminary Phase in a participant's home country</b> (July 2008 to August 2008) <i>Participating organizations make required preparation for the Program in the respective country.</i>	
Expected Module Output	Activities
Country Report	Formulation and submission of Country Report (SEE the ANEEX I)
Comparison Table of Tax System and Administration is formulated	Formulation and submission of Comparison Table of Tax System and Administration (see the ANNEX II)
Collection of information and materials	<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: (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, (b) Topics that the participant wants to discuss/to exchange information in discussion sessions, (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 the CA Report (Goal of the seminar)</u></p>
<b>(2) Core Phase in Japan</b> (August 24, 2008 to November 1, 2008) <i>Participants dispatched by the organizations attend the Program implemented in Japan.</i>	
<u>Expected Module Output</u>	<p>(1) <u>To acquire the general knowledge of Japanese taxes</u></p> <p>(2) <u>To understand the current situation regarding the enforcement of tax administration in Japan</u></p> <p>(3) <u>To acquire the general knowledge of international taxation</u></p> <p>(4) <u>To find the points to be improved in the national tax system and administration of their own countries by comparing with those in other participation countries and Japan.</u></p>
<u>Contents</u>	<p>〈Duration〉 August 24, 2008 – November 1, 2008</p> <p>〈Activities〉 (= contents, curriculum, components)</p> <p>1. Lectures (1) Tax system and administration in Japan</p>

	<p>The NTC faculty will provide the major topics of tax system and administration in Japan such as: an outline of the main taxes in Japan, an outline of the Japanese tax administration, tax examination, and so on.</p> <p>Participants are also expected to obtain practical knowledge on tax systems and administrative management in the fields of tax examination, tax collection, taxpayer service, international taxation, and so on.</p> <p>(2)Tax related topics Guest lecturers from academy and practitioner will provide lectures on the tax related topics.</p> <p>(3)OECD Seminar Lectures from Organization for Economic Cooperation and Development will provide lectures and case study sessions on "Tax Treaty" and "Auditing Small and Medium Sized Corporations".</p> <p>2. Presentations and discussions</p> <p>(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&amp;A session. 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. (For preparation of the Presentation Paper, see ANNEX I-1.)</p> <p>(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 Japan to materialize what participants achieve during this course. It is required that your topic for CA report be in line with subject of interest you summarize in "Goal of the Seminar" and prepare necessary materials of your country accordingly. It is difficult to gather materials on foreign tax administration once you arrive in Japan. As to the topics of the previous participants, see ANNEX III. Each participant will have 30 minutes for the presentation and</p>
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	<p>Q&amp;A session.</p> <p>*Following structure is recommended.</p> <ul style="list-style-type: none"><li>- Chapter 1 introduction (including explanation of an issue)</li><li>- Chapter 2a outline of measures taken by your tax administration</li><li>- Chapter 2b outline of measures taken by Japanese tax administration</li><li>- Chapter 3 comparative analysis between your country and Japan</li><li>- Chapter 4 conclusion (possible solution for the issue, recommendations for tax administrations)</li></ul> <p>For example, if your theme is cash business problems in the tax system &amp; 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.</p> <p>*The volume of the CA Report should not be more than 20 pages (A4 size).</p> <p>*For the purpose of preparing the CA Report, the skills of MS-Word, MS-Excel and MS-Power Point are desirable.</p> <p>*The CA Reports will be combined into a book, which will be distributed to the participants.</p> <p>(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.</p> <p>3. Observations Regional Taxation Bureaus, Tax Offices, and others</p> <p>Note: The above contents may be subject to minor changes.</p>
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### ***III. Conditions and Procedures for Application***

#### **1. Expectations for the Participating Organizations:**

- (1) This project is designed primarily for organizations that intend to address specific issues or problems identified in their operations. Applying organizations are expected to use the Program for those specific purposes.
- (2) In this connection, applying organizations are expected to nominate the most qualified candidates to address the said issues or problems, carefully referring to the qualifications described in section III-2 below.
- (3) Applying organizations are also expected to be prepared to make use of knowledge acquired by the nominees for the said purpose.

#### **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, engaged in administration of income tax or value added tax.

2) Occupational Background:

Have more than 5 years of occupational experience in national tax administration or in planning of national tax system.

3) Age:

Under 40 years old

4) Language:

Be proficient in English to actively discuss and write a thesis/report on the subject of the Core Phase in Japan

TOEFL score of 550 or better (213 or better on the computer based testing, 79-80 or better on the internet based testing) is desirable.

5) Health:

Be in good health, both physically and mentally, to participate in the Core phase in Japan.

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 country's JICA office or the Embassy of Japan.

**(2) Employment Record:** All the records of the applicant's employment are required to be attached to 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 27, 2008**

**Note: Please confirm the closing date set by the respective country's 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 government, the respective country's JICA office (or Japanese Embassy) shall conduct screenings, and send the documents to the JICA Center in charge in Japan, which organizes this project. Selection shall be made by the JICA 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 country's JICA office (or Embassy of Japan) to the respective Government by **not later than July 28, 2008.**

#### **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, 2008: Please see ANNEX**

#### **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-9 and section III-4.

## IV. Administrative Arrangements

### 1. Organizer:

(1) **Name:** JICA Tokyo

(2) **Contact:** Mr. ISHIZUKA Fumiaki (Ishizuka.Fumiaki@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/pdf/tic.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 country's 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 course, if they have. (If the participants do not have it, it will be arranged by JICA after arrival to Japan)

## **VI. ANNEX I:**

### **INTERNATIONAL SEMINAR ON TAXATION (GENERAL COURSE) (JFY 2008)**

#### *Country Report and Comparison Table of Tax System and Administration*

The accepted applicants (=participants) are required to prepare two kinds of documents, the Country Report and the Comparison Table. You are required to submit them to JICA or the Japan International Cooperation Center by **August 15, 2008**, preferably by e-mail to [jicatic-jice@jica.go.jp](mailto:jicatic-jice@jica.go.jp) and [ishii.masako@jice.org](mailto:ishii.masako@jice.org).

#### **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 at the seminar, issues and subjects his/her section is interested in).

\* The volume of the paper should be about 3 pages.

#### **2. Comparison Table of Tax System and Administration**

Each participant should fill in the format (Annex II). This document will include information on description of the tax system and tax administration of participant's country.

## The Comparison Table of Tax System and Administration

	JAPAN	Your Country
Official homepage Address	<a href="http://www.nta.go.jp">www.nta.go.jp</a>	
<b>I GENERAL INFORMATION</b>	FY 2007 (April 2007–March 2008)	
<b>1. Tax Revenue</b> (1) National Tax (2) Other Tax (3) Total	(100 million yen) 534,670 403,728 938,398	
<b>2. Tax Burden to National Income</b> (1) National Tax (2) Other Tax (3) Total	14.40% 10.70% 25.10%	
<b>3. National Tax Revenue Ratio</b> (1) Direct Taxes (Major items) a. Individual Income Tax b. Corporation Income Tax c. Inheritance Tax d. Sub-Total (2) Indirect Taxes (Major items) a. Consumption Tax b. Liquor Tax c. Gasoline Tax d. Stamps e. Others f. Sub-Total Total: (1)+(2)	30.94% 30.60% 2.81% 64.35% 19.91% 2.80% 3.99% 2.28% 6.67% 35.65% 100.00%	
<b>4. Number of Taxpayers</b> (1) Self-assessed Income Tax (2) Corporation Tax (3) Withholding Income Tax (4) Total	(thousand) 23,494 (CY 2006) 2,787 (BY 2006) 7,114 (as of the end of June, 2007) 33,395	
<b>5. Delinquency of National Tax</b> (1) Amount newly occurred in the year (2) Balance carried forward	As of the end of FY 2006 899 billion yen 1,684 billion yen	
<b>II INCOME TAX SYSTEM</b>		
<b>1. Method of Assessment</b>	Self-Assessment	
<b>2. Period of Taxation</b> (1) Individual (2) Corporation	Calendar Year Accounting Period	
<b>3. Tax Rate</b> (1) Individual (2) Corporation	5%–40% (progressive) 22%, 30%	
<b>4. Due Date for Filing</b> (1) Individual (2) Corporation	15–Mar Within two months after the close of accounting period	

## The Comparison Table of Tax System and Administration

	JAPAN	Your Country
<b>5. Time Limit on Assessment</b> (1) Deficient case (2) No filing case (3) Fraud case	3 years 5 years 7 years	
<b>6. Obligation of Book-keeping</b>	Yes (Under certain conditions)	
<b>7. Fine or imprisonment imposed in the case of evasion</b>	Imprisonment not more than 5 years or fine not more than 5million yen, or both	
<b>8. Withholding system is applied to:</b>	Interest, Dividend, Wages and Salaries, Remuneration, and Fee, etc.	
<b>III VALUE ADDED TAX SYSTEM</b>		
<b>1. Taxpayer Registration System</b>	Yes	
<b>2. Method of Assessment</b>	Self-Assessment	
<b>3. Period of Taxation</b> (1) Sole proprietor (2) Corporation	Calendar Year Accounting Period	
<b>4. Tax Rate</b>	5%	
<b>5. Due Date for Filing</b> (1) Sole proprietor (2) Corporation	End of March Within two months after the close of accounting period	
<b>6. Time Limit on Assessment Tax</b> (1) Deficient case (2) No filing case (3) Fraud case	3 years 5 years 7 years	
<b>7. Obligation of Book-keeping</b>	Yes (Under certain conditions)	
<b>8. Fine or imprisonment imposed in the case of evasion</b>	Imprisonment not more than 5 years or fine not more than 5 million yen, or both	
<b>IV TAX ADMINISTRATION</b>		
<b>1. Organization Structure</b> (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 2007 National Tax Agency 1 HQ(1) 2 Regional Taxation Bureaus (12) 3 Tax Offices (524)  1949 Commissioner, Jiro Makino (since July 2007) Tax Bureau, Ministry of Finance	

## The Comparison Table of Tax System and Administration

	JAPAN	Your Country
<b>2. Number of Personnel</b>		
① National Tax Agency	683	
② Regional Taxation Bureau and Tax Offices	54,689	
③ Others	813	
Total	56,185	
<b>3. Employment procedure</b>	1 Entrance examination 2 Interview and writing an essay	
<b>4. Personnel reshuffle system</b>	July 10th every year	
<b>5. Retirement age</b>	60 (mandatory)	
<b>6. Existence of Audit System</b>		
(1) Direct Taxes		
① Field Audit	Yes	
② Criminal Investigation	Yes	
(2) Indirect Taxes		
① Field Audit	Yes	
② Criminal Investigation	Yes	
<b>7. International Taxation</b>		
(1) Transfer pricing taxation	Yes	
(2) Tax treaties	45 treaties (with 56 countries)	
<b>8. Computer Processing System</b>		
(1) The year Computer Processing System was introduced	1965	
(2) The area Computer Processing System is applied to:	1 Clerical work on Income Tax, Corporation Tax, Consumption Tax, etc. 2 Calculation of the employee's wage,	
(3) The year Electronic filing system was introduced	2004	
<b>9. Organization or division of staff training</b>	National Tax College	
<b>10. Tax professional</b>	Cirtified Public Tax Accountant	
<b>11. Organization in charge of Tax Consultation System</b>	1 Tax counsel office 2 Tax office	
<b>12. Outline of Appellate System</b>	1 Tax Office 2 National Tax Tribunal 3 Court	



## ANNEX III

## Theme of Comparative Analysis Report for Year 2007

Category	Title	Country
Direct Tax	Comparative Analysis of Corporation Tax in Myanmar	Myanmar
	Comparative Analysis Report of Tax on Salary and Employment Income	Cambodia
	Withholding System in Afghanistan and Japan	Afghanistan
	Japanese and Kenyan Corporate Tax	Kenya
Indirect Tax	Comparative Analysis of VAT in Ghana and Consumption Tax of JPN	Ghana
	Consumption tax; the case of Tanzania and Japan	Tanzania
	Japanese Liquor Tax and Kyrgyz Republic Excise Tax	Kyrgyz
Enforcement	Tax Policy and Tax System (including Organization Structure and Human resources)	Laos
	Audit Procedure in Japan and Vietnam	Vietnam
	Management of Tax Administrative Works; A Comparative Analysis	Indonesia
	Comparative Analysis on tax audit in Japan and VAT audit in Assam, India	India
	How to improve Fiscal education and taxpayer assistance in Honduras	Honduras
	Comparison of Income Tax Collection Method in Malaysia and Japan	Malaysia
	A Comparative Analysis Report of Japan and Philippine Taxpayer's Protest/Disposition Remedies	Philippines
	CPTA System of Tanzania and Japan	Tanzania
	Comparative Analysis of Tax Examination Process Between Japanese and Thai Tax Authority	Thailand
	Comparative analysis of criminal investigation activities of Ukraine and Japan	Ukraine
Appeal	Comparison of Appeal (Remedy to Taxpayers) in Pakistan and Japan	Pakistan
International	Comparative Analysis of Tax Laws on Thin Capitalization	China
	Japanese Electronic Tax Filing System	Japanese Participants
	Enforcement of additional Tax for Fraud Case	
	Remedy for infringement of Taxpayer's Right	
	Major Undertakings of NTA in recent years ~from NTA Report's point of view~	

## *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 must be submitted.

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

Part B 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**

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:

- (a) carefully read the General Information (GI) for which you intend to apply, and confirm if the objectives and contents are relevant to yours,
- (b) 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**

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#### **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.

**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

<sup>1</sup> 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.

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

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

<sup>1</sup> 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.

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

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

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### \*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.
- (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.)

( ) No	( ) Yes >> Name of Medication ( _____ ), Quantity ( _____ )
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(b) Are you pregnant?

( ) No	( ) Yes ( _____ months )
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(c) Are you allergic to any medication or food?

( ) No	( ) Yes >>> ( ) Medication	( ) Food	( ) Other:
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(d) Please indicate any needs arising from disabilities that might necessitate additional support or facilities.

( _____ )
<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:	( ) 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	( ) Yes
Present:	( ) No	( ) Yes>>Present Condition ( _____ ) mm/Hg to ( _____ ) mm/Hg

(d) Diabetes (sugar in the urine)

Past:	( ) No	( ) Yes
Present:	( ) 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 ( _____ )			

(e') Has this disease been cured?

( ) Yes	( ) No (Specify name of illness) ( _____ )
( ) Yes	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: