

No.F.13/10/2011-PMU & TRG.  
Government of India  
Ministry of Finance  
Department of Economic Affairs  
(PMU & Trg. Section)

New Delhi, 28<sup>th</sup> June, 2011.

TRAINING CIRCULAR

Subject: A Group Training Course in 'International Seminar on Taxation (Senior Course)' to be held in Japan from 4<sup>th</sup> October, 2011 to 27<sup>th</sup> October, 2011 under the Technical Cooperation Programme of the Government of Japan.

The Government of Japan have offered the above noted training programme. Copies of the training brochure and application forms may be accessed from Finance Ministry website. The Government of Japan will provide round-trip air fare, accommodation allowance and the living allowance

2. This programme is designed for administrative authorities for national taxes except customs.

3. The number of slot available to India is **one**. The number of nominations to be sent to this Department may not, therefore, exceed **one regular and one reserve**.

4. The nomination of suitable candidates may be done in accordance with the Department of Economic Affairs'O.M.No.1/13/03-PMU, dated 27.2.2006. The nomination details should be submitted on the following:

- (i) Prescribed Application Form A2A3 together with the medial history questionnaire.
- (ii) DEA's prescribed proforma – duly countersigned by competent authority.
- (iii) Organisation Chart (Two copies)

5. Last Date of Submission: The completed 'application form' should reach this Department not later than **26.07.2011**. Nomination received after the prescribed date will not be considered.

6. The details of the programme and the application form may be down loaded from this Department's Website : [www.finance.nic.in](http://www.finance.nic.in) under "Training Programme".

  
(Neelam Vohra)

Under Secretary(Admn. & PMU)

1. The Joint Secretary(Admn.), Department of Revenue, New Delhi.
2. All State Governments.

Copy to Guard File Section for placing it on the M.O.F. website under the "Short term courses offered by Japan"



# TRAINING AND DIALOGUE PROGRAMS

GENERAL INFORMATION ON

INTERNATIONAL SEMINAR ON TAXATION (SENIOR COURSE)

集団研修「国際税務行政セミナー(上級コース)」

*JFY 2011*

<Type: Leaders Training / 中核人材育成型>

NO. J11-00796 / ID.1180846

Duration of whole program: From June, 2011 to April, 2012  
Phase in Japan: From October 4, 2011 to October 27, 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 the 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 1974, intending that senior tax officials of developing countries can benefit from opportunities to discuss those important issues as well as learning the Japanese tax administration which has accumulated experiences from coping with its tough surrounding environment.

## **For what?**

Senior class tax officials in developing countries will recognize potential problems and possible solutions to them in tax administrations of their respective countries.

## **For whom?**

This program is offered to senior class officials (head of division or equivalent in the head office, head of department or equivalent in a regional bureau/office) in administrative authorities for national taxes except customs.

## **How?**

Participants shall acquire a general picture of Japanese tax administration, understand the current situation regarding the enforcement of tax administration in Japan by a series of lectures, discussions and study visits conducted by the National Tax College in cooperation with the National Tax Agency of Japanese government.

In addition to that, discussions among participants and lecturers, and presentations of Theme Papers by participants would be precious opportunities to exchange the information of current states of their tax administration and opinion of other seminar participants, which contribute to make each participant recognize potential problem in tax administration in their respective countries.

## **II. Description**

1. **Title (J-No.): International Seminar on Taxation (Senior Course)**  
(J11-00796)

2. **Period of program**

**Duration of whole program:** From June, 2011 to April, 2012

**Preliminary Phase:** From June, 2011 to October 3, 2011  
(in a participant's home country)

**Core Phase in Japan:** From October 4, 2011 to October 27, 2011

**Finalization Phase:** From October 28, 2011 to April, 2012  
(in a participant's home country)

3. **Target Countries**

Brazil, Cambodia, Ethiopia, Ghana, India, Mongolia, Nepal, Philippine, Sri Lanka, Tanzania, 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**

14 participants

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

7. **Program Objective:**

Senior class tax officials in developing countries will recognize potential problems and possible solutions to them in tax administrations of their respective countries.

8. **Overall Goal**

The participants of this course will contribute to the improvement in tax administrations of their respective countries and more appropriate tax systems to secure stable tax revenue.

## 9. Expected Module Outputs

Through the seminar, participants are expected to,

- (1) learn the system and the current situation of Japanese tax administration, and acquire knowledge or techniques useful in improving tax administration in each participant's country,
- (2) identify the points to be improved in tax administration of each country, and strengthen knowledge and ideas to tackle with those points, by using information on issues and possible solutions in other countries, and
- (3) formulate the possible solutions for the problems which are identified by the participants, after they return.

## 10. Program Contents:

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

<b>(1) Preliminary Phase in a participant's home country</b> (From June, 2011 to October 3, 2011.) <i>Participants are expected to make required preparation for the Program in the respective countries.</i>	
1. Formulation of Comparison Table of Tax System and Administration	<p>Before coming to Japan, every participant in the seminar is required to fill the Comparison Table (see <b>ANNEX I</b>) in order to share basic information of the tax system and tax administration of the participant's country in the seminar.</p> <p>The document should be sent to JICA Tokyo by <b>September 19, 2011</b>, preferably by e-mail <a href="mailto:jicatic-jice@jica.go.jp">jicatic-jice@jica.go.jp</a>.</p>
2. Formulation of Theme Paper	<p>Every participant is also required to write a Theme Paper (see <b>ANNEX II</b>) on a designated issue in order to make it easy to develop mutual discussions, which are scheduled as Theme Discussions sessions of Core Phase in Japan.</p> <p>The Theme Paper should be sent to JICA Tokyo by <b>September 19, 2011</b>, preferably by e-mail <a href="mailto:jicatic-jice@jica.go.jp">jicatic-jice@jica.go.jp</a>.</p>
<p><b>Note I:</b> The submitted papers, except private information, may be disclosed on demand.</p> <p><b>Note II:</b> In order that each participant may receive electrical MS Excel format of the Comparison Table (see <b>ANNEX I</b>), please ensure that <u>e-mail address should be included on the Application Form.</u></p>	

<b>(2) Core Phase in Japan</b> (From October 4, 2011 to October 27, 2011) <i>Participants dispatched by the organizations attend the Program implemented in Japan.</i>	
Expected Module Output	<p>Through the Core Phase, participants are expected to,</p> <p>(1) learn the system and the current situation of Japanese tax administration, and acquire knowledge or techniques useful in improving tax administration in each participant's country, and</p> <p>(2) identify the points to be improved in tax administration of each country, and strengthen knowledge and ideas to tackle with those points, by using information on issues and possible solutions in other countries.</p>
Contents	<p>1. Lectures            The NTC faculty and the NTA officials will provide lectures on:</p> <ul style="list-style-type: none"> <li>a. Outline of Japan's tax system</li> <li>b. Organization of the NTA and cooperative private bodies</li> <li>c. Tax consultation and public relations</li> <li>d. Taxpayers information management and tax audit</li> <li>e. Revenue management and tax collection</li> <li>f. Human resource management and development</li> <li>g. International taxation</li> <li>h. Use of IT at the NTA</li> </ul> <p>2. Theme Paper presentation and discussions            Every participant should place the following 4 themes in his/her tax administration;</p> <ul style="list-style-type: none"> <li>a. Information powers and examination system</li> <li>b. Risk management of taxpayers</li> <li>c. Staff development with expertise</li> <li>d. International cooperation among tax authorities to deal with international tax avoidance schemes</li> </ul> <p>Every participant is <u>required to read through OECD report "Engaging with high net worth individuals on tax compliance" dated May, 2009 and take into consideration how to deal with "tax compliance of high net worth individuals," and make a report on one(1) theme designated by the NTC as well as to make a presentation on the theme.</u> Discussion among participants follows each presentation.</p> <p>* Each participant will receive PDF file of OECD report in conjunction with being informed of his/her theme, designated by the NTC. <u>at the time JICA informs your government of the result of selection.</u></p> <p><u>*For the preparation of the Theme Paper, see ANNEX II</u></p> <p>3. Observations            Tax Office, NTC Wako campus and others  <b>Note :</b> The above contents may be subject to minor changes.</p>

<p><b>(3) Finalization Phase in a participant's home country</b>          (From October 28, 2011 to April, 2012)  <i>Participants will produce final outputs by making use of results brought back by participants. This phase marks the end of the Program.</i></p>	
Expected Module Output	<p>Through the Finalization Phase, participants are expected to,          (3) formulate the possible solutions to the problems which are identified by the participants, after they return.</p>
Contents	<p><u>Formulation of Final Report</u></p> <p>It is required to make a <i>Final Report on your effort/contribution to the improvement in tax administration as well as on the progress made based on the knowledge obtained in Japan.</i></p> <p>Final Report should be submitted to JICA by <u>April 27, 2012</u>.          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 seminar 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:

Be ranked as a senior class official (head of division or equivalent in the head office, head of department or equivalent of a regional bureau/office) of the administrative authorities for national taxes except customs

##### 2) Occupational Background:

Have sufficient knowledge and professional experience in the field of national tax administration except customs.

##### 3) Age: 40 - 55 years old, in principle

##### 4) Language:

Proficient in English in order to actively discuss and make a 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.

※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 country's JICA office or the Embassy of Japan to be filled up.
- (2) **Organization chart:** Every applicant is required to submit an organizational chart of national tax administration, indicating the department/division the applicant currently belongs to, together with the Application Form
- (3) **Certificate of English Ability:** Every applicant is encouraged to submit an official certificate of English ability such as TOEFL or TOEIC together with the Application Form. (If any)

### 4. Procedure for Application and Selection:

#### (1) Submitting the Application Documents:

Closing date for application to the JICA Center in JAPAN: **August 4, 2011.**

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 Tokyo Center in charge in Japan, which organizes this project. Selection shall be made by the JICA Tokyo 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 September 5, 2011.**



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

Comparison Table and Theme Paper to be submitted by **September 19, 2011**: (see ANNEX I, 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 Center
- (2) **Contact:** Mr. Keiji Ehara ([ehara.keiji@jica.go.jp](mailto: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, the 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 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 due to limited number of available computer in JICA Tokyo.

## VI. ANNEX:

- ANNEX I Comparison Table of Tax System and Administration
- ANNEX II Theme Discussions

## ANNEX I

## Comparison Table of Tax System and Administration

	JAPAN	Your Country
Official homepage Address	www.nta.go.jp	
<b>I GENERAL INFORMATION</b>	<b>FY2010</b>	
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)	
<b>II INCOME TAX SYSTEM</b>		
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.	

<b>III VALUE ADDED TAX SYSTEM</b>		
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	
<b>IV TAX ADMINISTRATION</b>		
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	

## ANNEX II

### Theme Discussions

During the course, we will discuss various topics, with which tax administrations are facing, as a highlight of the Course.

In the year 2011, we are planning to discuss:

- a. Information powers and examination system
- b. Risk management of taxpayers
- c. Staff development with expertise
- d. International cooperation among tax authorities to deal with international tax avoidance schemes

At first, each participant has to read through OECD report "Engaging with high net worth individuals on tax compliance" dated May, 2009 and take into consideration how to deal with "tax compliance of high net worth individuals."

Each participant will receive PDF file of OECD report in conjunction with being informed of his/her theme, designated by the NTC, on which he/she is required to write a Theme Paper and make a presentation at the time JICA notifies your government of the acceptance of participation in the seminar.

#### Theme Paper

##### 1. Contents and Format

The Theme Paper is to address the designated theme, and is expected to show the outline on the theme in the participants' country, analyses of situation, problems, measures and policies of his/her tax administration, as well as his/her own point of view on the theme.

The Paper should be typewritten in English in single space on A-4 sized paper with volume of approximately 10 pages.

##### 2. Submission

The Theme Paper should be submitted to the Tokyo International Center (JICA Tokyo) by e-mail [jicatic-jice@jica.go.jp](mailto:jicatic-jice@jica.go.jp) by **September 19, 2011**.

In case e-mail is not available, please submit by a floppy disc on arrival in Japan.

##### 3. Presentation

Each participant will make a 30-minute presentation based on the submitted Theme Paper in order to facilitate discussions. It is encouraged to use MS PowerPoint or overhead projector.

*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 and 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



	JAPAN	Your Country
Official homepage Address	www.nta.go.jp	
<b>I GENERAL INFORMATION</b>	<b>FY2010</b>	
1 Tax Revenue (1) National Tax (2) Other Tax (3) Total	(April 2008–March 2009) 458,309(100 million yen) 395,585(100 million yen) 853,894(100 million yen)	(Million USD)
2 Tax Burden to National Income (1) National Tax (2) Other Tax (3) Total	(April 2008–March 2009) 13.0% 11.3% 24.3%	
3 National Tax Revenue Ratio (1) Direct Taxes (Major items) ① Individual Income Tax ② Corporation Income Tax ③ Inheritance Tax ④ Others Sub-Total (2) Indirect Taxes (Major items) ① Consumption Tax ② Liquor Tax ③ Gasoline Tax ④ Stamps ⑤ Others Sub-Total Total	(April 2008–March 2009)  32.7% 21.8% 3.2% – 57.7%  21.8% 3.2% 4.1% 2.4% 10.8% 42.3% 100.0%	
4 Number of Taxpayers  (1) Self-assessed Income Tax (2) Corporation Tax (3) Withholding Income Tax (4) Others Total	(thousand)  23,674 (FY 2009) 2,805 (BY 2008) 6,940 (As of June–end 2009) – 30,189	
5 Delinquency of National Tax  (1) Number of tax delinquencies (2) Amount of total tax arrears	(As of the end of FY 2009)  4,112 (thousand) 1,496 (billion yen)	
<b>II INCOME TAX SYSTEM</b>		
1 Method of Assessment	Self-Assessment	
2 Period of Taxation (1) Individual (2) Corporation	Calendar Year Accounting Period	
3 Tax Rate (1) Individual (2) Corporation	5%–40% (progressive) 22%, 30%	
4 Due Date for Filing (1) Individual (2) Corporation	March 15th Within two months after the close of accounting period	
5 Time Limit on Assessment (1) Deficient case (2) No filing case (3) Fraud case	3 years 5 years 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	

14  
8

**DEA PROFORMA FOR FOREIGN TRAINING**

1. Name:
2. Date of Birth:
3. Educational Qualifications:
  - (i) Academic
  - (ii) Technical
4. Contact Nos:
  - (i) Phone number (with STD Code):
  - (ii) Fax number (with STD Code):
5. (i) Service to which officer belongs:
  - (ii) Year of appointment/allotment:
  - (iii) Present post:
  - (iv) Date from which the current post held:
  - (v) Details of previous posts held:
  - (vi) Details of the posts held which are relevant to the course

6. Relevance of the course to the candidate:
7. Papers etc. published by the candidate:  
(Please attach separate sheet, if necessary)

8. List of training courses attended abroad:

S. No.	Dates & Duration of training	Subject/title of training	Name of the training Institution	Source of funding

9. List of training courses attended in India:

S. No.	Dates & Duration of training	Subject/title of training	Name of the training Institution	Source of funding

Date:  
Place:

Signature of the Candidate

10. Shri/Smt. \_\_\_\_\_ is cleared/not cleared from Vigilance angle.

Countersigned

Signature of the designated competent authority  
(with office stamp)

Date:  
Place:

Nominating State Governments/ Central Ministries should ensure that following instructions on foreign training are duly adhered to: -

Duration of Long Term and Short Term Programmes:

- (i) Training programmes abroad of a duration of six months or more are treated as Long Term;
- (ii) Training programmes abroad of duration of 15 days or more but less than six months are treated as Short Term.

Minimum Service:

Officers should have completed a minimum of 9 years of service on the date of commencement of particular programme. However, in case a foreign Government or university prescribes a different minimum service that would be accepted.

Upper age limit:

Generally for Long Term courses the upper age limit followed is 50 years and for Short Term courses, 55 years at the time of commencement of programme. However, in case where foreign Government/institution prescribes a different upper age limit for a training programme, the same will prevail.

Only one Long Term Programme:

An officer can attend only one long-term training programme in his/her service career.

'Cooling-off condition:

- (i) An officer having attended a foreign training programme of a duration of upto 15 days will be required to complete a 'cooling off' period of two years before such an officer can be considered again for any foreign training;
- (ii) Officers deputed for training abroad of a duration of more than 15 days and upto six months are required to complete a 'cooling off' period of three years for any foreign training;
- (iii) Officers deputed for training programmes abroad of a duration of more than six months are required to complete a 'cooling off' period of five years before being considered for any programme;
- (iv) An officer can attend a maximum of three foreign training programmes of a duration of more than 15 days in his/her career;
- (v) For Seminars/Workshops abroad of up to 2 days, no cooling off would be required. Beyond that the principle applied for training will apply.
- (vi) Project-related training/official visits abroad, are exempted from the provisions of 'cooling off'.

Nomination of SC/ST and Women officers:

Names of suitable officers belonging to SC/ST as well as women officers for training abroad may also be forwarded in sufficient numbers so that due representation can be given to them.

Officers serving under Central Staffing Scheme:

(i) Only such officers who would have completed a minimum of 2 years of service on the post in GOI at the time of nomination, should be recommended for long term training programmes abroad;

(ii) The officers whose tenure under the Central Staffing Scheme is due to come to an end within two months prior to the commencement of the training, or during the currency of the training, should be nominated by the respective Ministries/Departments of Government of India only after securing the cadre clearance of the respective State Governments/cadre controlling authorities on whose strength the officers are borne. In the event of nomination and final selection of such officers for foreign training programmes, the Ministries/Departments would be required to send a formal proposal for extending the Central Deputation tenure of the officers approved for nomination for training, upto the end of the training, to the Establishment Officer for obtaining the approval of the competent authority so that they could draw their salary from the Central Government during the period of training. On return from training, such officers would revert to their cadre and the Central Ministries/Departments shall not grant any leave in their cases;

(iii) In case of officers whose tenure is due to come to an end more than two months before the commencement of the training programme, the Ministry/Department may sponsor such officers only with the concurrence of the cadre controlling authority concerned. On selection such officers would revert to their Cadre and thereafter proceed on training.

  
(M.F. Farooqui)  
Joint Secretary

To

1. Secretaries of all the Central Ministries/Departments
2. Chief Secretaries of all State Governments

Copy to:

1. Secretary (Department of Personnel) of all State Governments
2. Joint Secretary (Admn./IC) of all the Central Ministries/Departments
3. All Joint Secretaries in DEA

## 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



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version is available on the web site: [http://www.jica.go.jp/\\*\\*\\*\\*\\*](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.



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## 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)

--

**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:		E-mail:	
Telephone:		Fax:	

**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.**





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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)**

--

**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.

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.
- (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 ( \_\_\_\_\_ )

(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     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)

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: \_\_\_\_\_