



Knowledge Co-Creation Program (Group & Region Focus)

GENERAL INFORMATION ON

INTERNATIONAL SEMINAR ON TAXATION (GENERAL) 課題別研修「国際税務行政（一般）」

JFY 2023

Course No. 202208206 - J001

Course Period in Japan: From September 6 2023 to October 7, 2023

This information pertains to one of the JICA Knowledge Co-Creation Programs (Group & Region Focus) of the Japan International Cooperation Agency (JICA) implemented as part of the Official Development Assistance of the Government of Japan based on bilateral agreement between both Governments.

JICA Knowledge Co-Creation Program (KCCP)

The Japanese Cabinet released the Development Cooperation Charter in February 2015, which stated, *“In its development cooperation, Japan has maintained the spirit of jointly creating things that suit partner countries while respecting ownership, intentions and intrinsic characteristics of the country concerned based on a field-oriented approach through dialogue and collaboration. It has also maintained the approach of building reciprocal relationships with developing countries in which both sides learn from each other and grow and develop together.”* JICA believes that this ‘Knowledge Co-Creation Program’ will serve as a foundation of mutual learning process.

I. Concept

Background

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

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

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

For what?

Recognize current general issues of tax administration in their respective countries, and share the knowledge and experience obtained in this program in each tax authority.

For whom?

This program is offered to “junior class officials”(please refer to “Ⅲ 2 Nominee Qualifications” on page 6) of administrative authorities for national taxes except customs. Please note that the program aims to provide fundamental knowledge so that little experienced officials could obtain basic knowledge in terms of tax administration.

How?

During the seminar, participants shall acquire a general picture of Japanese tax administration, and basic knowledge of international taxation, and learn current situation regarding enforcement of tax administration in Japan from a series of lectures and study visits conducted by National Tax College (NTC), National Tax Agency (NTA) of Japan. Please note that most of lectures are delivered by NTC/NTA tax officials, and some of them are done through an interpreter.

In addition, exchanging information ,discussions among participants and lecturers, and presentations of “Country Report” and “Action Plan” by participants would be precious opportunities to deepen their understanding and to recognize the potential problems in their countries.

II. Description

- 1. Title (Course No.): International Seminar on Taxation (GENERAL) (202208206 - J001)**
- 2. Course Period in Japan:** From September 6, 2023 to October 7, 2023 (※Please refer to **ANNEX I**)
- 3. Target Countries (10 countries):**
Brazil, Ghana, Iran, Laos, Nigeria, Palau, Papua New Guinea, Tanzania, Thailand, and Viet Nam
- 4. Eligible / Target Organization:**
This program is designed for administrative authorities for national taxes except for customs.
- 5. Course Capacity (Upper limit of Participants):**
10 participants
- 6. Language to be used in this program:**
English
- 7. Course Objective:**
The junior class officials at the national tax authority (except those engaged in customs) will be able to recognize current issues of tax administration in their respective countries, and share the knowledge and experience at the authority.
- 8. Overall Goal:**
The participants of this course will contribute to the improvement of tax administration in their respective countries and more appropriate tax administration will be implemented to secure stable tax revenue.
- 9. Expected Module Output:**
In order to achieve the Program Objective, participants are expected to be able to:
 - (1)** explain the general knowledge of Japanese taxes mainly in direct taxes.
 - (2)** explain the current situation regarding the enforcement of tax administration in Japan.
 - (3)** explain the general knowledge on international taxation.
 - (4)** explain the points to be improved at the national tax system and administration in their respective countries by comparing them with those of other participating countries and Japan.
 - (5)** make the plan to share the possible solutions they formulated to the problems they face and what they studied through the seminar with his colleagues.

10. Program Contents:

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

<p>(1) Preliminary Phase in a participant's home country (From July 2023 to August 2023) <i>Participants are expected to make required preparation for the Program in the respective countries.</i></p>	
1. Formulation of Country Report	See ANNEX II
2. Formulation of Comparison Table of Tax System and Administration	See ANNEX II, III
3. Collection of information and materials	<p>Preparation of the following information;</p> <p>(1) Annual Report: The latest annual report on tax administration of the participant's country.</p> <p>(2) Information about:</p> <ul style="list-style-type: none"> • Outline of the tax system/administration of the participant's country and its background; budget of revenue and expenditure, structure of tax revenue, • Topics that the participant wants to discuss/exchange information in discussion sessions, • Major issues which the participant's national tax administration faces and expected measures to cope with them. <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 preparing "Action Plan"</u> (See next page)</p>
<p>(2) Core Phase in Japan (From September 7, 2023 to October 6, 2023) <i>Participants dispatched by the organizations attend the Program implemented in Japan.</i></p>	
Expected Module Output	<p>Through the Core Phase in Japan, participants are expected to be able to:</p> <p>(1) explain the general knowledge of Japanese taxes mainly in direct taxes.</p> <p>(2) explain the current situation regarding the enforcement of tax administration in Japan.</p> <p>(3) explain the general knowledge on international taxation.</p> <p>(4) explain the points to be improved at the national tax system and administration in their respective countries by comparing them with those of other participating countries and Japan.</p>

	<p>(5) make the plan to share the possible solutions they formulated to the problems they face and what they studied through the seminar with his colleagues.</p>
Contents	<p>For above-mentioned output, the following contents will be delivered;</p> <p><u>1. Lectures</u></p> <p>(1) Tax system and administration in Japan The NTC faculty and NTA officials will provide the major topics and practical knowledge associated with tax systems and tax administration such as: outline of tax systems, staff training, international taxation, and so on.</p> <p>(2) OECD Seminars Lecturers from the Organization for Economic Cooperation and Development will provide lectures and case study sessions on International Taxation</p> <p><u>2. Presentations and discussions</u></p> <p>(1) Presentation of Country Report At the beginning of this phase, each participant is required to present his/her country report. Each participant has 15 minutes for the presentation and Q&A session. <u>It is required that your presentation should be focused on overview of your country's tax system and the issues which your tax administration faces. (Also see ANNEX II)</u></p> <p>(2) Presentation of "Action Plan" Each participant is required to make an "Action Plan" presentation at the last stage of this phase. "Action Plan" is made for presenting ideas to address the issues you mentioned at the country report presentation session considering the knowledge and experience obtained in this phase.</p> <p>Each participant has 20 minutes for the presentation and Q&A session for action plan presentation.</p> <p>Following structure is recommended.</p> <ul style="list-style-type: none"> - Chapter 1 Introduction (including explanation of the issue) - Chapter 2a Outline of measures taken by your tax administration - Chapter 2b Outline of measures taken by other country's (countries') tax administration(s). - Chapter 3 Conclusion and Recommendation (possible solution or recommendation for the issue in tax administration) <p><i>For example</i>, if the theme is difficulty of examining cash business, Chapter 1 should explain the needs for it, Chapter 2a should address how participant's own tax authority has dealt with it, then, Chapter 2b should demonstrate Japanese method or experience, for example presumptive taxation learned during the seminar. Finally, Chapter 3, suggestive solutions and their application should be presented.</p>

	<p><u>3. Study Visits</u></p>
--	-------------------------------

(e.g.) Regional Taxation Bureaus, Tax Offices

※Note: The above contents might be changed.

III. Conditions and Procedures for Application

1. Expectations from the Participating Organizations:

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

2. Nominee Qualifications:

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

<Essential Qualifications>

(1) Present position, assignment:

Be ranked as junior-class officials of the national tax authority except those engaged in customs.

(2) Occupational Background:

Have more than 5 years to 10 years or less of occupational experience in national tax administration or national tax system planning (except for customs).

(3) Age: Under 40 years old, in principal

(4) Language:

Be proficient in English (at the level of TOEFL IBT 79-80 (CBT 213, PBT 550) or more is desirable), as this course includes active participation in discussions and intensive report writing which require high competence of English.

(5) Health:

Must be in good health to participate in the program in Japan. To reduce the risk of worsening symptoms associated with respiratory tract infection, please be honest to declare in the Medical History (QUESTIONNAIRE ON MEDICAL

STATUS RESTRICTION of the application form) if you have been a patient of following illnesses; Hypertension / Diabetes / Cardiovascular illness / Heart failure / Chronic respiratory illness.

〈Recommendable Qualifications〉

Women are encouraged to apply for the program. JICA is committed to promoting gender equality and women's empowerment, and provides equal opportunities for all applicants regardless of their sexual orientation or gender identity.

3. Required Documents for Application

(1) Application Form: The electronic data of the Application Form is available at the JICA office or the Embassy of Japan to be filled with.

* If you have any difficulties/disabilities which require assistance, please specify necessary assistances in the QUESTIONNAIRE ON MEDICAL STATUS RESTRICTION (1-(c)) of the application form.

(2) Photocopy of passport: to be submitted with the application form if you possess your passport which you will carry when entering Japan for this program. If not, you are requested to submit its photocopy as soon as you obtain it.

* Photocopy should include the followings:

Name, Date of birth, Nationality, Sex, Passport number and Expire date.

(3) Nominee's English Score Sheet: to be submitted with the application forms if you have any official documentation of English ability. (e.g., TOEFL, TOEIC, ILETS)

(4) Organization Chart: to be submitted with the application form.

Every applicant is required to submit an organizational chart of national tax administration, indicating the department/division the applicant currently belongs to.

(5) Country Report (ANNEX II) and Comparison Table of Tax System and Administration (ANNEX III): Successful applicants must prepare two papers(a "Country Report" and a "Comparison Table of Tax System and Administration"), and **they must be submitted by Aug 4, 2023.**

4. Procedure for Application and Selection :

(1) Submission of the Application Documents:

Closing date for applications: **Please confirm the local deadline with the JICA overseas office (or the Embassy of Japan).**

(All required material must arrive at JICA Center in Japan **by July 6, 2023.**)

(2) Selection:

Primary screening is conducted at the JICA overseas office (or the embassy of Japan) after receiving official documents from your government. JICA Center will consult with concerned organizations in Japan in the process of final

selection. Applying organizations with the best intentions to utilize the opportunity will be highly valued.

The Government of Japan will examine applicants who belong to the military or other military-related organizations and/or who are enlisted in the military, taking into consideration of their duties, positions in the organization and other relevant information in a comprehensive manner to be consistent with the Development Cooperation Charter of Japan.

(3) Notice of Acceptance:

Notification of results shall be made by the JICA office (or the Embassy of Japan) to the respective Governments not later than **July 21, 2023**.

5. Conditions for Attendance:

The participants of KCCP are required

- (1) to strictly observe the course schedule,
- (2) not to change the air ticket (and flight class and flight schedule arranged by JICA) and lodging by the participants themselves,
- (3) to understand that leaving Japan during the course period (to return to home country, etc.) is not allowed,
- (4) not to bring or invite any family members,
- (5) to carry out such instructions and abide by such conditions as may be stipulated by both the nominating Government and the Japanese Government in respect of the course,
- (6) to observe the rules and regulations of the program implementing partners to provide the program or establishments,
- (7) not to engage in political activities, or any form of employment for profit,
- (8) to discontinue the program, should the participants violate the Japanese laws or JICA's regulations, or the participants commit illegal or immoral conduct, or get critical illness or serious injury and be considered unable to continue the course. The participants shall be responsible for paying any cost for treatment of the said health conditions except for the medical care stipulated in (3) of "5. Expenses", "IV. Administrative Arrangements",
- (9) to return the total amount or a part of the expenditure for the KCCP depending on the severity of such violation, should the participants violate the laws and ordinances,
- (10) not to drive a car or motorbike, regardless of an international driving license possessed,
- (11) to observe the rules and regulations at the place of the participants' accommodation, and
- (12) to refund allowances or other benefits paid by JICA in the case of a change in schedule.

IV. Administrative Arrangements

1. Organizer:

- (1) **Name:** JICA Tokyo Center (JICA Tokyo)
- (2) **Contact:** Hikari SAKAI (Ms.)
- (3) **E-mail:** tictip@jica.go.jp

Please add the course number “202208206 - J001” to a subject of the e-mail.

2. Implementing Partner:

- (1) **Name:** National Tax Agency (NTA)/National Tax College (NTC)
- (2) **URL:** <http://www.nta.go.jp/about/organization/ntc/english/index.htm>
- (3) **Remarks:** The National Tax College (NTC) is an institution to provide necessary training to officials of National Tax Agency (NTA), the administrative agency in charge of the assessment and collection of internal taxes in Japan. While performing its 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:** In principle, JICA will arrange an economy-class round-trip ticket between an international airport designated by JICA and Japan.
- (2) **Travel Insurance:** Coverage is from time of arrival up to departure in Japan. Thus traveling time outside Japan (include damaged baggage during the arrival flight to Japan) will not be covered.

4. Accommodation in Japan:

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

JICA Tokyo 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)
Please refer to facility guide of JICA TOKYO at its URL,
<https://www.jica.go.jp/tokyo/english/office/index.html>

If there is no vacancy at JICA Tokyo Center, JICA will arrange alternative accommodations for the participants.

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 “Ⅲ ALLOWANCES” of the brochure for participants titled “KENSU-IN GUIDE BOOK,” which will be given before departure for Japan.

6. Pre-departure Orientation*:

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

7. Others:

In the context of the COVID-19 pandemic, please note that there is still a possibility that the course period will be changed, shortened, or the course itself will be cancelled.

*YouTube of “Knowledge Co-Creation Program and Life in Japan” and “Introduction of JICA Center” are viewable from the link below.

Image videos of 'Introduction of JICA Center (YouTube)' show the following information of JICA Centers: Location, Building, Entrance, Reception(Front desk), Lobby, Office, Accommodation(Room), Amenities(Hand dryer), Bathroom(Shower and Toilet), Toiletries, Restaurant, Laundry Room(Washing machine, Iron), ICT Room(Computer for participants), Clinic, Cash dispenser, Gym, Neighborhood

Part I: Knowledge Co-Creation Program and Life in Japan	
English ver.	https://www.youtube.com/watch?v=SLurfKugrEw
Part II: Introduction of JICA Centers in Japan	
JICA Tokyo	https://www.jica.go.jp/tokyo/english/office/index.html

V. Other Information

1. Laptop Computer:

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

2. Small bag for study tour:

For the long-distance study tour in Japan, participants are advised to bring a separate small bag so they can leave behind a big suitcase at JICA Tokyo.

3. E-mail address:

JICA Tokyo will contact the participants by e-mail after the notice of acceptance, therefore you should write down your e-mail address surely in the application form.

VI. ANNEX:

ANNEX I *Tentative Schedule*

ANNEX II *Country Report and Comparison Table*

ANNEX III *Comparison Table of Tax System and Administration*

*Detailed information will be provided during the program

ANNEX I Tentative Schedule

International Seminar on Taxation (General) 2023								
September 7 - October 6, 2023								
National Tax College & JICA								
Date	No.	AM (9:30-12:30)	Lecturer	Place	No.	PM (13:30-16:30)	Lecturer	Place
7-Sep	Wed	Briefing by JICA	JICA	TC				
8-Sep	Fri	1 Program Orientation (10:00~) Country Report Presentation 1 (11:00~)	JICA·NTC	TC	2	Country Report Presentation 2	NTC	TC
9-Sep	Sat							
10-Sep	Sun							
11-Sep	Mon	3 Japanese Tax System 1	NTC	TC	4	Japanese Tax System 2	NTC	TC
12-Sep	Tue	5 Japanese Tax Administration 1	NTC	TC	6	Japanese Tax Administration 2	NTC	TC
13-Sep	Wed	7 International Taxation 1	NTC	TC	8	[Study Visit] Japan Federation of CPTAs' Associations	Japan Federation of CPTAs' Associations	Japan Federation of CPTAs' Associations
14-Sep	Thu	9 International Taxation 2	NTC	TC	10	[Study Visit] Local Tax Authority	Tokyo Metropolitan Government	Tokyo Metropolitan Government
15-Sep	Fri	11 International Taxation 3	NTC	NTA	12	ICT System	NTA	NTA
16-Sep	Sat							
17-Sep	Sun							
18-Sep	Mon							
19-Sep	Tue	13 OECD event	OECD	TC	14	OECD event 13:30~17:00	OECD	TC
20-Sep	Wed	15 OECD event	OECD	TC	16	OECD event 13:30~17:00	OECD	TC
21-Sep	Thu	17 OECD event	OECD	TC	18	OECD event 13:30~17:00	OECD	TC
22-Sep	Fri	19 OECD event	OECD	TC	20	Preparation of your Action Plan Presentation 1	NTC	TC
23-Sep	Sat							
24-Sep	Sun							
25-Sep	Mon	21 Staff Training	NTC	NTC Wako Campus	22	[Study Visit] NTC Wako Campus & Tax museum	NTC	NTC Wako Campus
26-Sep	Tue	23 Tax Debt Collection	NTC	TC	24	[Study Visit] Call Center(Tax Debt Collection)	Call Center (Tax Debt Collection)	Call Center (Tax Debt Collection)
27-Sep	Wed	25 Taxpayer Service	NTC	TC	26	[Study Visit] Call Center(Tax Enquiries)	Tax Counsel Office	Kanda Tax Office
28-Sep	Thu	27 Verification 1	NTC	TC	28	[Study Visit] Tax Education Room	Tokyo Ueno Tax Office	Tokyo Ueno Tax Office
29-Sep	Fri	29 Verification 2	NTC	NTA	30	Preparation of your Action Plan Presentation 2	NTC	TC
30-Sep	Sat							
1-Oct	Sun							
2-Oct	Mon	31 [Study Visit] Regional Taxation Bureau/ Regional Tax Office	To Be Determined	To Be Determined	32	[Study Visit] Regional Taxation Bureau/ Regional Tax Office	To Be Determined	To Be Determined
3-Oct	Tue	33 [Study Visit] Regional Taxation Bureau/ Regional Tax Office	To Be Determined	To Be Determined	34	[Study Visit] Regional Taxation Bureau/ Regional Tax Office	To Be Determined	To Be Determined
4-Oct	Wed	35 [Study Visit] Regional Taxation Bureau/ Regional Tax Office	To Be Determined	To Be Determined	36	[Study Visit] Regional Taxation Bureau/ Regional Tax Office	To Be Determined	To Be Determined
5-Oct	Thu	37 Action Plan Presentation 1	NTC	TC	38	Action Plan Presentation 2	NTC	TC
6-Oct	Fri	39 Action Plan Presentation 3	NTC	TC	40	Evaluation Meeting/ Closing Ceremony	JICA·NTC	TC

TC : JICA Tokyo Center
NTA : National Tax Agency
NTC : National Tax College

The schedule is subject to change.

ANNEX II

Country Report

Successful applicants are required to prepare Country Report. They are required to submit it to JICA office (or the Embassy of Japan) by **Aug 4, 2023** (as well as to JICA Tokyo by e-mail (tictip@jica.go.jp)).

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. Current issues and challenges in your authority

The volume of Country Report should be about 2 pages.

(Points to Remember for Your Country Report Presentation)

- a. Time allocated for each presentation is 15 minutes: 10 minutes for your presentation and 5 minutes for Q/A.
- b. To strictly keep the allocated time for your presentation
- c. Although it is titled as "Country Report Presentation", your presentation should not be an introduction of some tourist spots of your country; it should be an introduction of tax system and tax administration, and tax related challenges of your country.
- d. The followings are expected to be included in your presentation:
 1. Brief overview of tax system of your country
(Example: you can say that, "In my country, tax items are classified into national and local taxes. As for our national tax items, we have XXX tax as a direct tax, and XXX tax as an indirect tax, while as for our local tax items we have XXX tax. Our country adopts a self-assessment tax filing system for almost every tax item.")
 2. Organization chart in charge of national tax administration
(Example: you can share as follows: by pointing at your organization chart, "In my country, planning of tax system is drawn up by XXX Bureau in the Ministry of Finance and tax administration is carried out by the National Tax Agency. Under the National Tax Agency, we have regional tax bureaus. Under the regional tax bureaus, we have district tax offices.")
 3. Indicate on the above-mentioned organization chart to which bureau/department you belong, and specifically mention what you are doing there
 4. Mention some issues/challenges that you are currently facing at work or your tax administration

Please note that the purpose of this report is rather to clarify specific problems or challenges (No.4 as mentioned above) than to introduce your organization.

ANNEX III

Comparison Table

Successful applicants are required to prepare Comparison Table. They are required to submit it to JICA office (or the Embassy of Japan) by **Aug 4, 2023** (as well as to JICA Tokyo by e-mail (tictip@jica.go.jp)).

Successful applicants should fill in the following format.

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

ANNEX III Comparison Table of Tax System and Administration

ANNEX		Comparison Table of Tax System and Administration	
		JAPAN	Your Country
Official Homepage Address		https://www.nta.go.jp/	
I GENERAL INFORMATION		FY2020 (April 2020-March 2021)	
1	Tax Revenue	(100 million yen)	(Million USD)
	(1) National Tax	649,330	
	(2) Other Tax	493,570	
	(3) Total	1,142,900	
2	Tax Burden to National Income		
	(1) National Tax	17.7%	
	(2) Other Tax	10.4%	
	(3) Total	28.1%	
3	National Tax Revenue Ratio		
	(1) Direct Taxes (Major items)		
	① Individual Income Tax	29.6%	
	② Corporation Income Tax	17.3%	
	③ Inheritance Tax	3.6%	
	④ Others	-	
	Sub-Total	50.5%	
	(2) Indirect Taxes (Major items)		
	① Consumption Tax	32.3%	
	② Liquor Tax	1.7%	
	③ Gasoline Tax	3.2%	
	④ Stamps	1.4%	
	⑤ Others	10.9%	
	Sub-Total	49.5%	
	Total	100.0%	
4	Number of Taxpayers	(thousand)	
	(1) Self-assessment Income Tax	22,479 (CY 2020)	
	(2) Corporation Tax	3,213 (FY 2020)	
	(3) Withholding Income Tax	6,608 (As of the end of June, 2021)	
	(4) Others	-	
	Total	32,300	
5	Delinquency of National Tax	(As of the end of FY 2020)	
	(1) Number of tax delinquencies	2,208 (thousand)	
	(2) Amount of total tax arrears	829 (billion yen)	

II INCOME TAX SYSTEM		
1	Method of Assessment	Self-Assessment
2	Period of Taxation	
	(1) Individual	Calendar Year
	(2) Corporation	Accounting Period
3	Tax Rate	
	(1) Individual	5%-45% (progressive)
	(2) Corporation	15% (income not more than 8 million yen) 23.2% (income more than 8 million yen)
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	5 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 10 years or fine not more than 10million 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	Calendar Year
	(2) Corporation	Accounting Period
4	Tax Rate	10%(Standard tax rate) 8%(Reduced tax rate)
5	Due Date for Filing	
	(1) Sole proprietor	End of March
	(2) Corporation	Within two months after the close of accounting period
6	Time Limit on Assessment Tax	
	(1) Deficient case	5 years
	(2) No filing case	5 years
	(3) Fraud case	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 10 years or fine not more than 10 million yen, or both

IV TAX ADMINISTRATION		
1	Organization Structure	(As of April 2022)
	(1) Outline of Organization	National Tax Agency 1 HQ(1) 2 Regional Taxation Bureaus (12) 3 Tax Offices (524)
	(2) The year of the establishment	1949
	(3) Head of the organization	Commissioner, SAKATA Wataru (since June 2022)
	(4) Organization in charge of Tax Policy and Tax System	Tax Bureau, Ministry of Finance
2	Number of Personnel	(As of April 2022)
	(1) National Tax Agency	1,073
	(2) Regional Taxation Bureau and Tax Offices	53,881
	(3) Others	1,015
	Total	55,969
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	Yes
	② Criminal Investigation	Yes
	(2) Indirect Taxes	
	① Field Examination	Yes
	② Criminal Investigation	Yes
7	International Taxation	
	(1) Transfer pricing taxation	Yes
	(2) Tax treaties	(As of July 2022) 83 treaties, 149 countries
8	Computer Processing System	
	(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, etc.
	(3) The year Electronic filing system was introduced	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

For Your Reference

JICA and Capacity Development

Technical cooperation is people-to-people cooperation that supports partner countries in enhancing their comprehensive capacities to address development challenges by their own efforts. Instead of applying Japanese technology per se to partner countries, JICA's technical cooperation provides solutions that best fit their needs by working with people living there. In the process, consideration is given to factors such as their regional characteristics, historical background, and languages. JICA does not limit its technical cooperation to human resources development; it offers multi-tiered assistance that also involves organizational strengthening, policy formulation, and institution building.

Implementation methods of JICA's technical cooperation can be divided into two approaches. One is overseas cooperation by dispatching experts and volunteers in various development sectors to partner countries; the other is domestic cooperation by inviting participants from developing countries to Japan. The latter method is the Knowledge Co-Creation Program, formerly called Training Program, and it is one of the core programs carried out in Japan. By inviting officials from partner countries and with cooperation from domestic partners, the Knowledge Co-Creation Program provides technical knowledge and practical solutions for development issues in participating countries.

The Knowledge Co-Creation Program (Group & Region Focus) has long occupied an important place in JICA operations. About 400 pre-organized courses 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 is being customized by the different target organizations to address the specific needs, 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, as the first non-Western nation to become a developed country, built itself into a country that is free, peaceful, prosperous and democratic while preserving its tradition. Japan will serve as one of the best examples for our partner countries to follow in their own development.

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 a process of adoption and adaptation, of course, has been accompanied by countless failures and errors behind the success stories.

Through Japan's progressive adaptation and application of systems, methods and technologies from the West in a way that is suited to its own circumstances, Japan has developed a storehouse of knowledge not found elsewhere from unique systems of organization, administration and personnel management to such social systems as the livelihood improvement approach and governmental organization. It is not easy to apply such experiences to other countries where the circumstances differ, but the experiences can provide ideas and clues useful when devising measures to solve problems.

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 Center (JICA TOKYO)

Address: 2-49-5 Nishihara, Shibuya-ku, Tokyo 151-0066, Japan

TEL: +81-3-3485-7051 FAX: +81-3-3485-7654