Objective/Outcome

**Objective**
Senior-class tax officials in developing countries will recognize potential problems (fundamental) and possible solutions to them at the tax administrations in their respective countries, and they will devote themselves to the improvement of the tax administration in their countries after their returning.

**Outcome**
1. Identify the points to be improved in tax administration in each country, and strengthen knowledge and ideas to tackle with them.
2. Enhance the partnership with National Tax Agency of Japan as well as among participants in the seminar through exchanging their respective views.
3. Formulate the possible solutions for the problems identified by the participants themselves after they returning to their home countries.

Target Organization / Group

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<tr>
<th>Target Organization</th>
<th>Target Group</th>
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<tr>
<td>National tax administrative authority except for customs</td>
<td>1. Be ranked as a senior class official of the national tax administrative authority except customs,</td>
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<td>2. Have sufficient knowledge and professional experience in the field of national tax administration except for customs, and</td>
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<td>3. Proficient in English</td>
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Contents

**Preliminary Phase**
Participants prepare for Theme Paper and so on to share basic information of the tax system and administration in each country and write a Theme Paper on a designated issue to make it easy to develop mutual discussions/understanding on current states of tax administration in each country.

1. (Lectures) Tax system and administration in Japan (Discussion) on the contents of the Theme Paper (Study Visits) Tax office and regional taxation bureau, etc.
2. (Presentation and Discussion) Tax administration related topics, etc. (Study Visits) Tax office and regional taxation bureau, etc.

**Core Phase in Japan**
Participants formulate the possible solutions to the problems having identified by them before returning to their countries and make a Final Report on their contribution to the improvement in tax administration as well as on the progress made based on the knowledge obtained in Japan.