

## Ⅵ フォローアップの際に実施したセミナー(パネルディスカッション)

各国とも我が国と同様、申告納税制度、もしくは、申告納税方式の賦課課税制度を採用しており、各国ともいかにして納税者の納税意識を高め、申告水準を向上させるかが重要な課題となっている。

このため、フォローアップに際して我が国で実施している数々の申告水準向上策についての紹介を行った。特に、開発途上国共通の問題として、記帳慣行が十分でないことがあげられるところから、我が国において申告納税制度の定着に重要な役割を果たしてきた「青色申告制度」について、英語版スライドの映写を行い理解を深めた。

また、各国とも税務行政の効率化のためにコンピュータの導入を積極的に推進しているところから、我が国のコンピュータ化の現状(タックスアンサーシステムを含む)についての紹介を行った。

講義項目は次のとおり。

### (1) 申告水準向上のための諸施策

#### イ) 立法上の方策

(イ) 青色申告制度

(ロ) 加算税制度

#### ロ) 行政上の方策

(イ) 広報活動

(ロ) 税務相談

(ハ) 税務指導

(ニ) 調査、査察

### (2) 我が国におけるコンピュータ化

(1) 我が国におけるA D P化の現状と問題点

(2) 将来の展望

(3) コンピュータ化の歴史

英文配布資料(P101～P127参照)

## 2. セミナーを実施した際の各国の状況は次のとおり。

### (1) 韓 国

① 場 所：コリアナホテル

② 出席者数：13名

### (2) スリランカ

① 場 所：ヒルトンインターナショナルホテル

② 出席者数：15名(長官、取引高税部長、法人税部長等の幹部も出席した。)

(3) シンガポール

① 場 所：内国歳入庁会議室

② 出席者数：22名（筆頭次長，次席次長も出席した）

租税分野フォローアップセミナー（指導）実施計画書

1. 実施計画書

講義(指導)項目	概 要	当該技術項目の当該国の状況	配付資料	時間配分	担当者	使用機器等
<p>1 申告水準向上のため の諸施策 (1) 立法上の方策 ① 青色申告制度 ② 加算税制度 ③ 記帳義務 (2) 行政上の方策 ① 調査・査察 ② 指導 ③ 相談 ④ 広報 ⑤ コンピュータの 活用</p>	<p>納付税額が納税者の申告によつて原則的に確定する申告納税制度が適正に運営されて行くには、納税者の納税意識の高揚が不可欠である。 従って、青色申告制度、加算税制度等の立法上の方策及び、税務行政の4本柱と云われる調査・査察、指導、相談、広報の方法、並びにコンピュータを利用した電話相談などテクノロジーを使った最近の申告水準向上のための諸施策について我が国での経験をもとに技術指導を行う。</p>	<p>当該各国とも我が国と同様、申告納税制度もしくは、申告納税方式の賦課課税制度を採用しているところから、いかにして納税者の納税意識を高揚させるかが重要な問題となっている。まず、発展途上国共通の問題として記帳履行が十分でないことがあげられることから、我が国において申告納税制度を正しく定着させる重要な役割を果たしてきてきた青色申告制度を紹介する。 また、納税者の税知識の不足が問題となっているところから我が国の租税教育や広報活動について紹介する。</p>	<p>A4サイズ 約20枚 (英文資料)</p>	<p>90分</p>	<p>(未定)</p>	<p>1. オートライター プロジェクター  2. オーバーヘッド プロジェクター</p>
<p>2. 質疑応答</p>		<p>さらに、当該各国とも税務行政の効率化のためにコンピュータの導入を検討もしくは実施しているところから、我が国で実施しているコンピュターを利用した申告水準向上のための諸施策を紹介する。</p>		<p>30分</p>		

Various Measures for enhancing voluntary tax compliance

- for Ex-participants of Seminar on Taxation -

March, 1988

National Tax Administration  
Japan International Cooperation Agency

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## I. Brief Sketch of the Seminar

### 1. The history of the Seminar

- 1965 • Several trainings were offered for the tax officers from developing countries on ad hoc basis.
- 68 • The Taxation Seminar (the present General Course) was established.
- 73 • The Taxation Seminar was reformed to have two separate courses, i.e. Direct Tax Course and Indirect Tax Course.
- 74 • Senior Course was established.
- 79 • Direct Tax Course and Indirect Tax Course were integrated into General Course.
  - Duration of General Course was extended.  
(6 weeks → 10 weeks)
  - Hachioji International Training Center (HITC) began to be used as a training and staying facility for General Course.
- 80 • Duration of General Course was further extended.  
(10 weeks → 14 weeks)
  - Course Leader system was introduced.
- 87 • The 20th General Course.
  - The 14th Senior Course.

2. General Course of Taxation Seminar

No.	Period	Number of Days	Number of Participating Countries	Number of Participants
1	1968.5.13 - 6.14	33	6	15
2	68.9. 8 - 10.22	45	8	16
3	70.8.25 - 10. 8	45	9	16
4	71.8.20 - 10. 5	47	8	13
5	72.8.22 - 10. 4	44	10	16
6	73.9.10 - 10.24	45	13	32
7	74.9. 9 - 10.28	50	14	28
8	75.9. 8 - 10.27	50	12	25
9	76.9. 9 - 10.28	50	13	29
10	77.9. 5 - 10.17	43	18	31
11	78.9. 4 - 10.14	41	19	30
12	79.9.10 - 11.17	69	17	27
13	80.9. 1 - 12. 5	96	19	25
14	81.8.31 - 12. 5	97	19	25
15	82.8.30 - 12. 3	96	18	23
16	83.8.29 - 12. 2	96	21	27
17	84.9. 3 - 12. 7	96	19	24
18	85.9. 2 - 12. 6	96	21	24
19	86.9. 1 - 12. 5	96	19	19
20	87.8.31 - 12. 4	96	20	20

Total 465

3. Senior Course of Taxation Seminar

No.	Period	Number of Days	Number of Participating Countries	Number of Participants
1	1974.10. 4-10.15	12	10	10
2	75.10. 6-10.17	12	9	9
3	76.10. 4-10.15	12	9	11
4	77.10. 3-10.14	12	13	13
5	78. 9.30-10.11	12	13	13
6	79.10. 5-10.19	15	15	15
7	80.10. 3-10.17	15	13	13
8	81.10. 2-10.16	15	16	16
9	82. 9.30-10.15	16	15	15
10	83. 9.28-10.14	17	12	12
11	84.10. 3-10.19	17	10	10
12	85.10. 2-10.18	17	9	9
13	86.10. 1-10.17	17	10	10
14	87.10.14-10.30	17	10	10

Total 166



## II. Various measures for enhancing voluntary tax compliance

### 1. Self-assessment system

Japan has adopted the self-assessment system on almost all national taxes including individual income tax and corporation tax. Under this system, each taxpayer computes the tax base and the tax liability pursuant to the provisions of tax laws, then files a return with a taxation office, and voluntarily pays the amount of tax thus calculated.

Since the introduction of the self-assessment system, we have taken a wide range of measures in order to foster voluntary compliance under the system.

### 2. Legislative measures

The followings are the main legislative measures taken to enhance voluntary tax compliance:

#### (1) Introduction of Blue Return System (1950)

A taxpayer who is allowed to file a blue colored return is given special privileges by assuming some special obligations.

##### a. Special privileges are as follows:

a) A blue return taxpayer is allowed to deduct the wages paid to his relatives engaged in his business as necessary expenses (ordinarily, deduction is allowed only up to 450,000 yen for each relative).

b) He is entitled to deduct up to 100,000 yen a year

##### b. Special obligations are as follows:

a) To maintain accounting books

b) To keep systematic accounting records meeting certain standards

A taxpayer who wants to become a blue return taxpayer has to apply for an advance approval from the director of a local taxation office.

Table 1 Number of Blue Returns (by Business Individuals )

(in thousands)

Year	Business			Agriculture
	Number of Taxpayers with Tax Liability (1)	Number of Blue Return Taxpayers (2)	Blue Return Diffusion Ratio(2)/(1)	Number of Blue Return Taxpayers (3)
1950	2,000	82	4%	17
1955	1,105	353	32	26
1960	1,100	366	33	24
1965	1,349	449	33	18
1970	2,062	1,000	48	35
1975	2,055	1,093	53	64
1980	2,622	1,354	52	118
1981	2,640	1,366	52	126
1982	2,763	1,426	52	134
1983	2,877	1,469	51	150
1984	2,886	1,467	51	173
1985	2,947	1,497	51	203
1986	3,013	1,524	51	223

Table 2 Number of Blue Returns (by Corporations)

(in thousands)

Year	Number of Corporations (1)	Number of Blue Return Corporation (2)	Blue Return Diffusion Ratio (2)/(1)
1950	287	144	47.8 %
1955	489	347	67.9
1960	634	458	69.7
1965	840	652	75.2
1970	1,111	919	82.7
1975	1,431	1,304	88.0
1980	1,783	1,612	90.4
1981	1,827	1,666	91.2
1982	1,876	1,710	91.1
1983	1,934	1,750	90.5
1984	1,977	1,785	90.3
1985	2,030	1,834	90.3
1986	2,073	1,870	90.2

(2) Introduction of Penalty Tax (1950)

The penalty tax system was introduced in 1950 to enhance tax compliance. The system is operated as follows:

- a. Penalty tax for short return;  
5% or 10% of the tax increment resulting from a correction or an amended return, when the original final return was filed on or before the due date.
- b. Penalty tax for non-filing;  
10% of the tax determined by a tax office or described in a final or amended return, when the original final return was not filed on or before the due date.
- c. Heavy penalty tax;  
In fraud cases only, 30% of the increment instead of the penalty tax for short return, and 35% of the tax determined or described instead of penalty tax for non-filing.

(3) Introduction of Bookkeeping System for non-Blue Return Taxpayers (So-called White Return Taxpayers) (1984)

White return taxpayers (taxpayers other than blue return taxpayers) must assume certain obligations.

- a. A corporate taxpayer and an individual taxpayer whose total income is made up of business income, real estate income and forestry income (income derived from timber sale), in the year before last or in the previous year exceeds 3 million yen, are obliged to record all transactions in a simple form and keep books and records.
- b. A taxpayer whose gross receipts of business income, real estate income and forestry income exceed 50 million yen is obliged to submit a "Report on the Gross Receipt" to the director of a taxation office unless he submits a final return.

### 3. Administrative measures.

The National Tax Administration (NTA) consider public relations, tax consultation, guidance, and audits as the four pillars for enhancing voluntary compliance.

#### (1) Public Relations Activities

- a. The NTA advertises tax matters through mass media including television, radio, newspapers, magazines and all types of public relation publications.
- b. The NTA prepares and distributes booklets and pamphlets dealing with tax matters closely related to taxpayers.
- c. The NTA promotes the "Know Your Tax Week" in mid-November every year. During this week the NTA holds round-table panel discussions with taxpayers, roving tax consultations, exhibitions of materials on tax, and lectures, etc.
- d. The NTA actively elicits public comments on tax matters through monitors and opinion leaders.
- e. The NTA promotes tax education for school children by supplying booklets. It also sends its officials as lectures to classes on tax, and sponsors prize contests of compositions on tax by high school students.

#### (2) Tax Consultation

The tax consultation organization was inaugurated in May 1970, but its predecessor dates back to 1949. In the beginning, it mainly dealt with complaints and most of the consultations were handled by Regional Taxation Bureaus and Taxation Offices.

##### a. Method of Tax Consultation

Consultation by telephone accounts for 78%, and remains are consultation by interview.

b. Present Organization (as of 1986)

		Fixed Number of staff
National Tax Administration	Chief Tax Counselor and other 2 members	3
Regional Taxation Bureaus (12)	Office of Tax Counselors	119
Principal Taxation Offices (139)	Branch Offices of Tax Counselors	408
		Total <u>530</u>

c. The ratio of tax consultations by tax items is as follows:

Income tax	48.8%
Property tax	31.2%
Corporation tax	7.8%
Others	12.2%

Table 3 Number of Tax Consultations

Fiscal Year	Income Tax	Corporation Tax	Property Tax	Indirect Tax	Collection	Others	Total	Index (1970 = 100)
	(cases)	(cases)	(cases)	(cases)	(cases)	(cases)	(cases)	
1970	57,625	39,801	24,044	1,715	956	6,308	130,449	100
1975	356,301	107,507	369,577	12,647	10,527	40,959	897,518	688
1980	1,073,877	187,864	667,908	33,314	54,660	150,378	2,168,001	1,662
1982	1,284,342	217,274	800,096	47,881	54,231	206,549	2,610,373	2,001
1983	1,389,866	229,249	831,056	43,934	62,279	231,685	2,788,069	2,137
1984	1,420,983	228,068	929,229	39,931	63,259	248,006	2,918,576	2,237
1985	1,450,956	233,078	928,709	37,373	63,267	261,329	2,974,712	2,280

d. Business computerization

Introduction of TAX ANSER (Automatic answer Network System for Electrical Request)

- a) To strive for the efficient disposal of simple and typical questions to deal with the demand for tax consultation which is increasing year by year.
- b) In this system, a computer responds to questions on tax. About 200 kinds of explanation of tax are recorded in:

tapes. Response to the designation of a code number by user is made by the computer.

- c) This system was established in January 1987, and started the service mainly in the Metropolitan area.

Number of Response

Jan., 1987 - Jan., 1988

290,203 cases

- d) The expansion of this system to the national networks in future is expected.

### (3) Guidance

#### a. Individual and Group Guidance

- a) Guidance on bookkeeping method
- b) Guidance on procedure of filing returns
- c) Explanation meeting about amended tax laws

#### b. Private Associations

Private associations are set up for the purpose of the promotion of voluntary compliance and cooperation with tax authorities as one of their principal objectives.

- a) Blue Return Association
- b) Corporation Association
- c) Savings-for-Tax Association
- d) Indirect Tax Cooperation Association

### (4) Effective Audit and Intelligence

The NTA is making efforts to expose tax evasions and to enhance tax compliance through carrying out effective and efficient audits suitable for the scale and manner of a taxpayer's business. The NTA not only puts the priority on audits of large-scale of malignant cases, but also takes the following policies to enhance the voluntary compliance and realize fair and proper taxation.

- a. The NTA tries to achieve an appropriate allocation of audit resources, and strives for effective and precise management of the audit system.
- b. The NTA undertakes audits and guidance by paying due attention to their cumulative effects.
- c. In pursuing various programs, the NTA pays due attention to the conditions of each region, and also endeavors to get in touch with various types of taxpayers by fully taking into account of each taxpayer's specific circumstances.

#### Measures against Non-compliance and Tax Evasion

The following measures are being taken in audit to exactly grasp and identify those taxpayers who are considered to have problems, and to implement audits effectively and efficiently.

- a. Data control of taxpayers and case selection techniques adopted
  - a) Documentary check
  - b) Selection by visiting business sites
  - c) Data control of taxpayers and case selection using computers
- b. Implementation of effective and efficient audits
  - a) Tie-up audit
  - b) Overall audits of industry in question
  - c) Joint audits
  - d) Special audits
  - e) Audits of those industries on which priorities are placed

#### Intelligence (Criminal Investigation) System

purpose:

- a) To accuse vicious taxpayers of their penal responsibility
- b) To exert a warning effect on many others by punishing a serious violation case.

Operation:

- a) Implementation with the compulsory authority
- b) Collection of information
- c) On-line intelligence system --- Retrieval in real time of all the information on the past cases of tax evasion



### III. Computerization in NTA

The current situation in ADP System in National Tax Administration (NTA)

#### 1. The current situation and issues in ADP System in NTA

##### (1) Necessity for computerization

##### a. To cope with increasing in workload

The circumstances surrounding the Japanese tax administration show an increase of 50% in this decade in the number of taxpayers in spite of no remarked fluctuation in human resources. Therefore, it becomes more necessary to promote computerization in bulky routine administrative work so that we can carry on large workload in processing tax returns correctly and rapidly.

##### b. Improvement in quality in conducting business

As the transaction becomes complexed and widespread, it is necessary for us to manage the various bulky information accurately and to utilize them effectively without delay for the purpose of conducting audit properly. So, it becomes more important to promote the advanced utilization of computer for improvement in quality in conducting our task.

##### c. To cope with the changing of economical circumstances

Private companies have utilized computer for every field of business activity as well as accounting work. Foreign tax authorities are also studying the introduction of computer into their tax administration as considered it one of the most important subject.

In coping with the change of these circumstances, we are required to promote thorough preparation and study so that we can conduct proper audit for taxpayers using computer in accounting work and utilize the computer in exchange of information with foreign tax authorities.

(2) The current situation and issues in computer system

a. To cope with increasing in workload

The computer system in NTA has introduced into the clerical work such as calculation of tax officials' salary amounts, routine work for income tax, corporation tax, withholding income tax, including tax collection and revenue accounting, in view of making a efficiency in carrying out bulky routine clerical work. By the end of 1987 Fiscal Year, the system of nation-wide computerization will be completed.

Future efforts will be made to introduce computer system into the administrative work for property tax, indirect taxes including tax collecting in which computerization are not sufficiently effective so far. At the same time, we are planning to promote office automation such as utilization of personal computer for small and non-routine clerical work in Taxation Bureaus and Offices.

b. Improvement in quality in conducting business

We are required to develop ADP systems to support and improve taxpayers' compliance and to reply a request to secure fair taxation by advanced utilization of information and supporting to audit work.

We have already developed, as basic system, the Retrieval system of taxation data, the Retrieval system of intelligence information and the Retrieval system of cases of rulings. At present time, we are preparing to introduce a new system, the data and information system.

These ADP systems are in preliminary stage from a view point of advanced utilization of computer, because of it being mainly used for accumulation and management of information or retrieval.

In the future it will be necessary to promote computerization in selecting taxpayers for auditing correctly and picking up items for audit in practicing actual audit as well as analyzing tax issues in some industrial kind or regions by checking these data with micro data including economical index and regional economic situation.

In addition, we are planning to form the basis of introduction of on-line system into clerical work in Tokyo, Osaka and Nagoya Regional Taxation Bureau.

From the view point of improvement in service for taxpayers, we are planning to introduce TAX ANSER SYSTEM (Automaitc answer Network System for Electrical Request) to all taxation bureaus other than Tokyo, Osaka and Nagoya Regional Taxation Bureau in which the system has already settled.

c. To cope with the changing of economical circumstances

Under the circumstances of widespread of computerization among taxpayers in accounting work, we are required to improve audit technique for corporations using computers, as well as to train tax officials, although we have been making efforts to get know-how for auditing those corporations.

We have already exchanged magnetic tapes including taxpayers' name and tax amount etc., with private financial facilities for automatic data processing in transfer tax payment work.

In the future we are also required to promote cooperation and utilization with computer system in private organization including submitting legal data by magnetic tape and cooperating with the Bank of Japan in rationalization and fairness of nation's revenue accounting work (i.e.,

Introduction of Optical Character Reader System on revenue voucher).

Furthermore, in internationalization of transaction we are required to arrange utilization of computer in the field of exchange of data and information with foreign tax authorities because of increasing in number of exchange.

Besides, we are also required to enforce actively exchange of information concerning utilization of computer and to study possibility of the introduction of computerized self-assessment system and to develop a system using artificial intellectual facilities.

## 2. Future Aspect of Computerization

- (1) The current situation of computerization in NTA is still in developing stage from the view point of necessity for computerization in each clerical work. It is necessary to promote further computerization in the future so that we can settle the issues in each administrative field as mentioned above 1. For this purpose, we are planning to promote computerization properly, considering the development of hardware and software of computer by setting up the "Committee for promoting efficiency" and "Committee for promoting office automation" in NTA.
- (2) We have a plan to promote total balanced computerization by setting an annual plan for each year, studying the computerization of foreign tax authorities such as Internal Revenue Service (IRS) of the United States which has already established advanced data processing system, as well as reviewing the plan by Rolling System every year.

(Remark)

(1) History of computerization

History of computerization in NTA is as follows:

- 1966 ADP Center of Tokyo Regional Taxation Bureau was established
- Automatic data processing system using batch system was introduced on trial in clerical work for income tax, corporation tax and revenue and accounting work of these taxes
- 1968 ADP Center of Osaka Regional Taxation Bureau was established
- 1977 ADP Center of Nagoya Regional Taxation Bureau was established
- 1980 On-line system in clerical work for withholding income tax started servicing
- 1983 National ADP Center was established at Asaka-shi in Saitama Prefecture
- 1984 Total on-line system was introduced
- 1988 The employment of the ADP system at all taxation offices has completed in January

(2) Budget for ADP work

Approximately 16.2 billion yen (US\$90 million, 1\$=180.22yen) is appropriated for ADP-related budget in 1987 Fiscal Year.

(Reference)

IRS's budget for ADP-related service in 1986 is \$536 million.

(3) Equipment settled in ADP Center

		Total Memory Capacity	
National ADP Center			
Tokyo Center	large-scale computer	3	( 28MB)
Total On-line Center	ditto	3	(192MB)
Osaka ADP Center	ditto	3	( 20MB)
Nagoya ADP Center	ditto	2	( 12MB)
Total		11	(252MB)

(note) 1 MB(Mega Bite) memory has a capacity to record a million letter.

Outline of ADP System

(as of the end of FY 1987)

Taxation Offices in total		514 offices
Batch System	(216 offices)	On-line System (298 offices)
<ul style="list-style-type: none"> <li>· Clerical work of self-assessed income tax</li> <li>· Clerical work of corporation tax</li> <li>· Revenue accounting (income tax, corporation tax)</li> <li>· Clerical work of withholding income tax</li> <li>· Retrieval of taxpayers' record</li> <li>· Data and information of intelligence</li> <li>· Personnel, salary, welfare, statistics</li> <li>· Data and information</li> </ul>	<ul style="list-style-type: none"> <li>Batch ----- 216 offices</li> <li>On-line----- 216 offices</li> <li>On-line-----Tokyo, Osaka, Nagoya Regional Taxation Bureaus</li> <li>Batch ----- 514 offices (nationwide)</li> <li>Batch -----Tokyo, Nagoya Regional Taxation Bureaus 125 offices</li> <li>79 offices</li> <li>83 offices</li> <li>46 offices</li> <li>8 offices</li> </ul>	<ul style="list-style-type: none"> <li>Total On-line System</li> <li>· Clerical work of self-assessed income tax</li> <li>· Clerical work of corporation tax</li> <li>· Clerical work of withholding income tax</li> <li>· Revenue accounting (all taxes)</li> <li>On-line retrieval system</li> <li>of cases of rulings</li> <li>Audit Department</li> <li>All Regional Taxation Bureaus</li> <li>Kanto-Shin-etsu and other 7 Regional Taxation Bureaus</li> <li>Okinawa Regional Taxation Office</li> <li>298 offices</li> </ul>

Outline of main ADP system in NTA

Main ADP systems implemented in NTA are as follows:

- 1) Calculation of each tax official's salary amount
  - a. Calculation of about 50,000 tax officials' salary amount
  - b. Year-end adjustment for withholding tax of each tax official

- 2) Clerical work of individual income tax

The following routine clerical work in individual income tax administration is now carried out by the ADP system.

- a. To keep and manage basic information on taxpayers (with regard to opening or closing of business, moving of residence, etc.)
- b. To examine tax returns, to analyze and summarize the returns, to compute and notify the amount of estimated tax prepayment due, to pre-print necessary items on tax return from which are to be mailed to taxpayers (turn-around system), etc.
- c. To prepare public notification of high bracket taxpayers, tax statistics schedules and other administrative information.

- 3) Clerical work of corporation tax

The following clerical work in corporation tax administration is now carried out by the ADP system:

- a. To maintain and manage basic information on taxpayers' movings, etc.
- b. To examine tax returns, to analyze and summarize returns, to pre-print necessary items on tax return forms which are to be sent to taxpayers.
- c. To prepare public notification of large income corporations, tax statistics schedules and other administrative information.



4) Clerical work of withholding income tax

The following routine work is carried out by the ADP system:

- a. To store and manage basic information on withholding agents.
  - b. To verify the computation statements on tax amount withheld which are submitted by withholding agents each month, to gross up withheld income tax amount and to record the contents of the statements in the field of withholding agents, to carry out receiving work such as determination of additional tax and to pre-print necessary items on computation statement forms.
  - c. To prepare tax statistics, a notice of demand for tax payment to a withholding agent who does not pay the tax withheld by due date, and other administrative information.
- 5) Tax collection and revenue accounting

Computerization in this field is as follows;

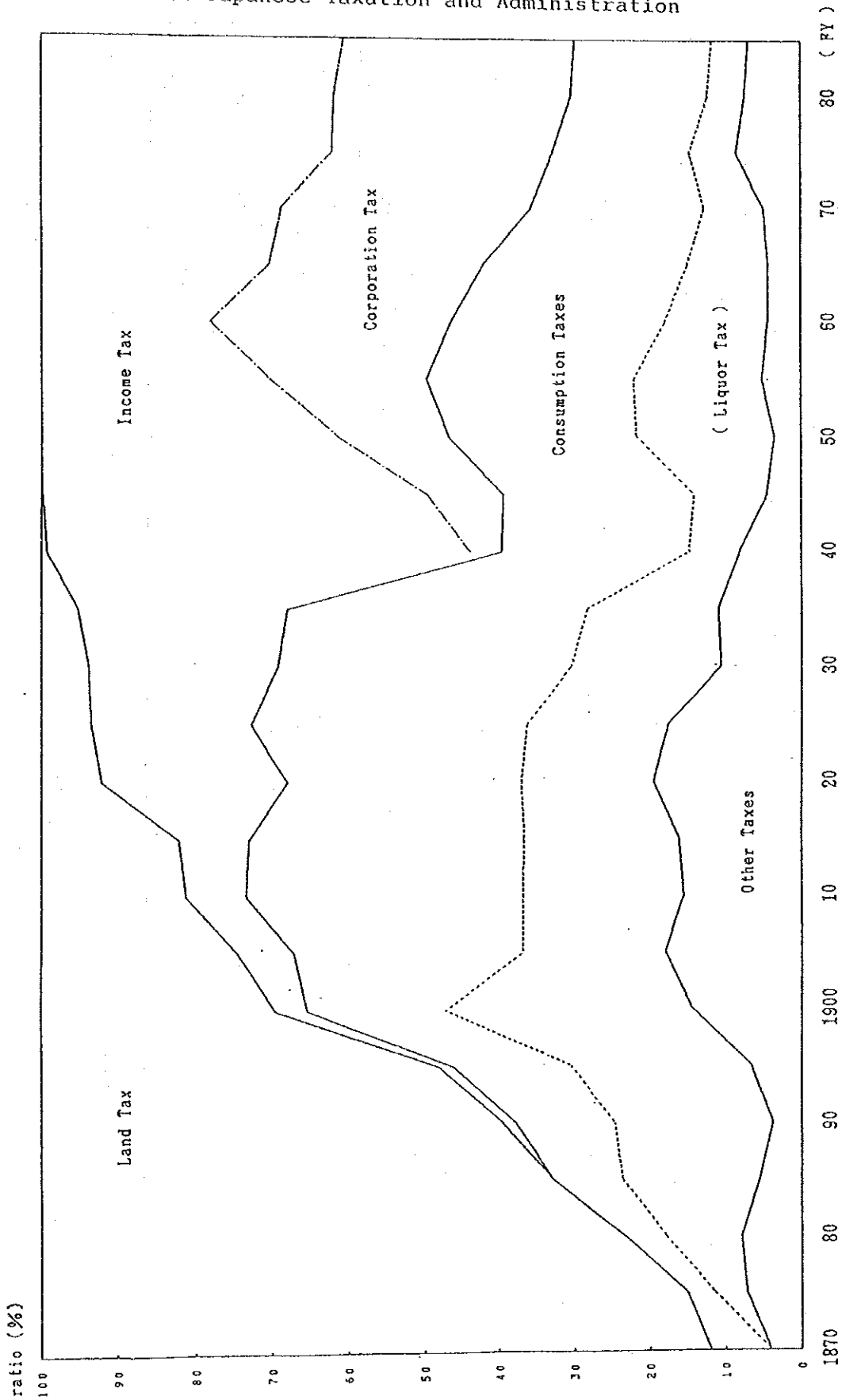
- a. To control all tax liabilities of each taxpayer, to manage taxpayers who pay tax by bank transfer account, and to renew taxpayer information (changes of residence, etc.)
- b. To pre-print necessary items on tax payment slips which are to be mailed to taxpayers (turn-around system), to manage information regarding tax payment, to compute a delinquent tax, to prepare a notice of demand for tax payment and a card for procedure for collection of tax delinquency, etc.
- c. To examine returns for refund, to calculate interest amount on refund and to carry out other relating administrative work on the procedure for interest payment on refund such as preparation of notice of refund payment.
- d. To produce various documents which are submitted to the Minister of Finance by the director of a taxation office at the end of each month and year, certificate of tax payment

and other administrative information.

IV. Appendix

Outline of Japanese Taxation and Administration

I. Development of Tax Revenue Structure



II. Ratio of National Tax Revenue to National Government's Expenditure (General Account Budget)

(100 million yen, %)

Fiscal Year	Total Expenditure (A)	Tax Revenue (B)	(B) / (A)
1965	37,230	30,496	81.9
1970	81,877	72,958	89.1
1975	208,609	137,527	65.9
1976	244,676	156,578	64.0
1977	290,598	173,329	59.6
1978	340,960	219,205	64.3
1979	387,898	237,295	61.2
1980	434,050	268,687	61.9
1981	469,212	289,521	61.7
1982	472,451	305,111	64.6
1983	506,353	323,583	63.9
1984	514,806	349,084	67.8
1985	530,045	381,988	72.1
1986	536,404	418,768	78.1
1987*	541,010	411,940	76.1

International Comparison (%)

Country	(B) / (A)
United States (1985)	79.0
United Kingdom (1985)	84.5
West Germany (1985)	81.2
France (1985)	79.5

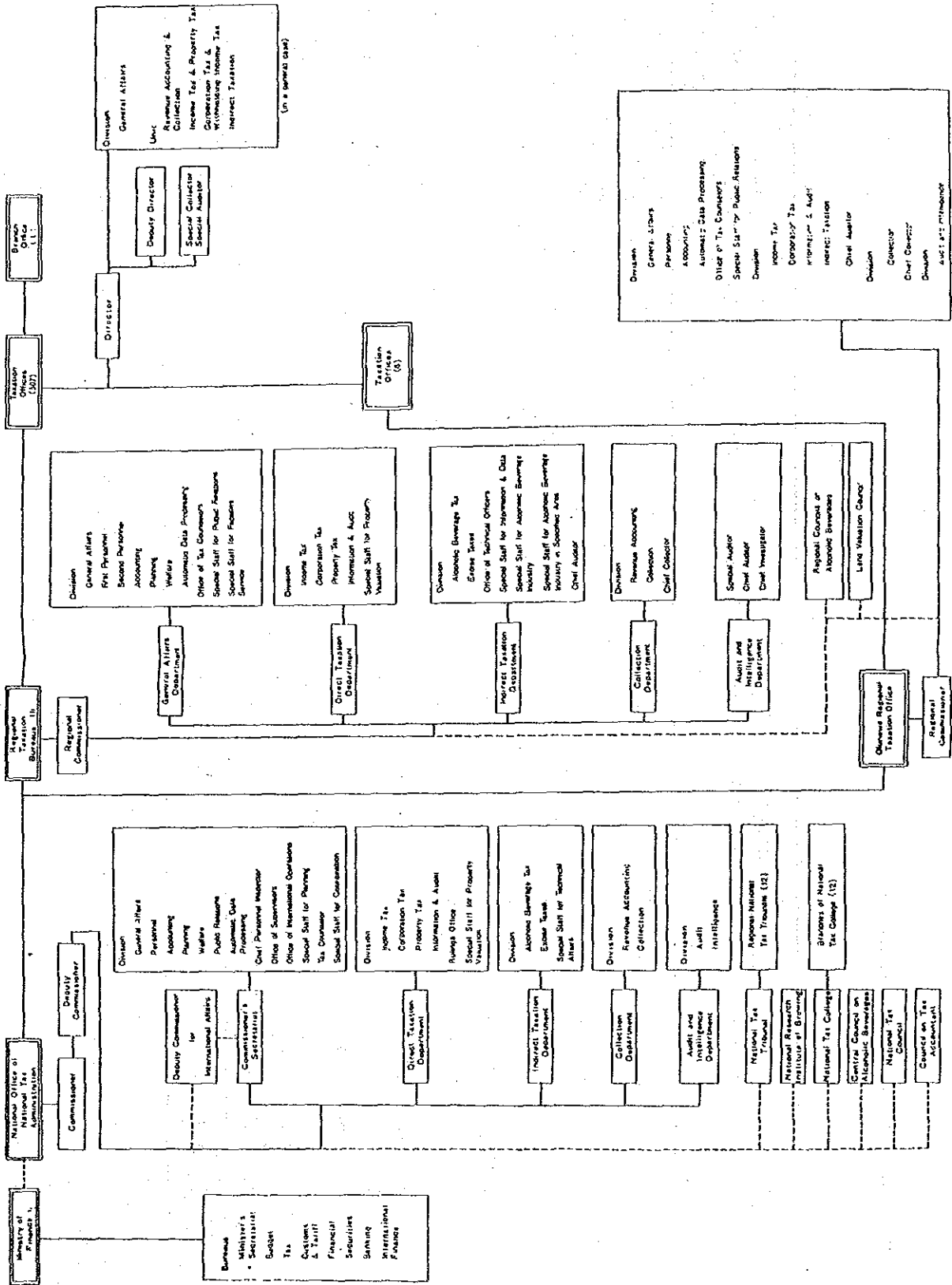
\* Budget Estimate

III. Trend of Structure of National Tax Revenue

Tax Item	Average of FY 1934-1936	FY 1955	FY 1965	FY 1975	FY 1980	FY 1985	FY 1986
Direct Tax	34.8	51.4	59.2	69.3	71.1	72.8	73.1
of which :							
Individual Income Tax	11.4	29.8	29.6	37.8	38.1	39.4	39.3
Corporate Income Tax	9.5	20.5	28.3	28.5	31.5	30.7	30.6
Indirect Taxes, etc.	65.2	48.6	40.8	30.7	28.9	27.2	26.9
of which :							
Liquor Tax	17.6	17.1	10.8	6.3	5.0	4.9	4.6
Tobacco Excise Tax	—	—	—	—	—	2.3	2.3
Gasoline Tax	—	2.7	7.8	5.7	5.5	4.0	3.7
Commodity Tax	—	2.9	4.2	4.7	3.7	3.9	3.8
Customs Duty	12.8	2.9	6.8	2.6	2.3	1.6	1.3
Stamp Revenue	6.8	2.5	2.5	3.3	3.0	3.6	3.7
Government Monopoly Profits	16.5	12.6	5.5	2.3	2.8	—	—
Total*	100.0	100.0	100.0	100.0	100.0	100.0	100.0

(Note) \*includes not only tax revenue for General Account, but also those for Special Accounts and Government Monopoly Profits.

Fig. 1 Organization Chart of NTA (1987)



## VII 帰国研修員フォローアップ(租税セミナー)実施報告会

昭和62年度帰国研修員フォローアップ(租税セミナー)の実施に関する報告会を下記の要領で開催した。

### 記

日 時	昭和63年3月25日(金)	15:00~17:30
場 所	国税庁第三会議室	
出席者	国際協力事業団研修事業部研修第一課課長代理	甲斐 寿 治
	〃 管 理 課	橋 口 道 代
	国際協力事業団八王子国際研修センター研修課長	斉 藤 良 夫
	国税庁長官官房国際業務室長	川 田 剛
内 容	指導報告, セミナーに対する提言, 質疑応答	
報 告 者	国税庁長官官房事務管理課長	佐々木 秀 夫
	〃 国際業務室主任	高 久 隆 太
	国際協力事業団八王子国際研修センター 研修課課長代理	福 地 厚 治

### 主な発言要旨

- シンガポール等における第三国研修の実施を検討する。
- フォローアップとして公開指導セミナーの実施を検討する。
- 税務関係の資料を英訳のうえ帰国研修員に送付する。
- 参加国の間に格差が生じてきているところから、アドバンストコースとそうでないコースに分けること(分科会方式等)も検討する。





## VIII 参 考 资 料



## 1. 租税セミナーの変遷

- |              |  |
|--------------|--|
| 1965年(昭和40年) | 発展途上国の税務職員に対して個別研修を実施  |
| 68年(昭和43年)   | 租税セミナー(現在の一般コース)開始   |
| 73年(昭和48年)   | 租税セミナーを直接税コースと間接税コースに分割  |
| 74年(昭和49年)   | 上級コース開始  |
| 79年(昭和54年)   | 直接税コースと間接税コースを一般コースに統合<br>一般コースの期間延長(6週間→10週間)<br>一般コースを八王子国際研修センター(HITC)で実施 |
| 80年(昭和55年)   | 一般コースの期間再延長(10週間→14週間)<br>一般コースにコースリーダー制度導入                                  |
| 87年(昭和62年)   | 第20回一般コース及び第14回上級コースを実施  |

2. 租税セミナー国別参加人員数

(1) 上級租税コース

国名	回	1	2	3	4	5	6	7	8	9	10	11	12	13	14	累 計
	年度	49	50	51	52	53	54	55	56	57	58	59	60	61	62	
1. アジア地域																
バングラデシュ		1	1	1	1	1	1	1	1	1			1	1		11
ビルマ					1					1						2
香港															1	1
インド		1	1	1	1	1	1	1	1	1	1	1		1	1	13
インドネシア		1	1	1		1		1	1	1	1	1	1	1	1	12
韓国		1	1	1	1	1	1	1	1	1	1	1	1			12
クメール		1														1
マレーシア		1	1	1	1	1	1	1	1	1		1	1	1	1	13
ネパール					1	1	1	1	1	1	1	1		1	1	10
パキスタン			1	1	1	1	1		1	1	1	1	1	1	1	12
フィリピン		1			1	1		1	1	1	1	1		1	1	10
シンガポール		1	1	2	1	1	1	1	1	1	1	1	1		1	14
スリランカ		1	1	2	1	1	1	1	1	1	1	1	1	1	1	15
タイ		1	1	1	1	1	1		1	1	1	1	1	1	1	13
2. 中近東地域																
エジプト						1	1	1	1		1					5
イラン						1	1									2
イラク					1					1	1					3
クウェート									1							1
サウジアラビア											1					1
トルコ															1	1
3. アフリカ地域																
リベリア							1	1								2
タンザニア										1						1
4. 中南米地域																
ブラジル					1	1	1		1	1	1		1			7
パラグアイ							1	1								2
ペルー									1	1						2
ウルグアイ							1									1
5. オセアニア地域																
パプア・ニューギニア															1	1
計		10	9	11	13	14	15	13	16	15	12	10	9	10	11	168

(2) 一般租税コース

国名	回	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	累計
	年度	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	
1. アジア地域																						
バングラデシュ							1	1			2	2	2	1	1	1	1	1	1	1	*1	16
ブータン													1	1						1	1	1
ビルマ																				1	1	1
中国																						9
香港																						3
インド					1	1	3	2	2	2	1	2	1	1	1	1	1	1	1	1	1	8
インドネシア			2	2	2	2	2	3	3	3	2	2	2	2	2	2	2	2	1	1	1	23
韓国	3	2	2	2	2	4	2	2	2	2	2	1	3	2	2	2	2	2	*2		1	37
クメール						2																41
ラオス				1	1	1	2	1														2
マレーシア	2	2			1	2	1	1	1	1	1	1	1	1	2	1			1	1	1	6
ネパール																						22
パキスタン							3	2	3	3	1	2	2	1	1	1	2	2	1	1	1	15
フィリピン	4	2	2	2	2	4	4	3	3	2	2	2		1	2	2	1	1	1	1	1	26
シンガポール		2	2	1	2	4	3	3	3	2	2	2	2	2	2	2	2	2	2	1		41
スリランカ	1	2	2		1	2	2	2	2	2	2	2	2	1	1	1	1	2	1	1		36
タイ	2	2	2	2	2	1	4	3	3	2	2			2	2	2	2	2	2	1	1	28
台湾	3	2	2	2	2																	39
南ヴェトナム						2	1															11
																						3
2. 中近東地域																						
エジプト															1	1				1	1	4
イラク								1		1	2	1	2	1								8
イラク								1	1	2	2	1	2		*1	1						11
サウジアラビア															2		1		1	1	1	6
トルコ														1	1	1	1	1	1			7
3. アフリカ地域																						
エチオピア																					1	1
リベリア																1	1	1				3
ナイジェリア														1								1
タンザニア																	1			1	1	3
4. 中南米地域																						
アルゼンチン																				1	1	3
ボリビア																			1			1
ブラジル								1	3	2	2	1	1	1	1	1	1	1		1	1	16
グアテマラ																					1	1
パラグアイ										2	1				1	1	1	1	1	1	1	10
ペルー																	1	1	1	1		3
ウルグアイ										2	2	1						1	1		1	8
5. オセアニア地域																						
バブア・ニューギニア																	1					1
トンガ													1	*1	1						1	1
西サモア																						3
計	15	16	16	13	16	32	28	25	29	31	30	27	25	25	23	26	24	24	19	20		464
日本	2	1	1		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	9
大蔵省	2	1	2	2	2	2	3	3	4	3	4	3	3	3	3	3	3	1	3	3	3	53
国税庁																						

(注) \*本人の事情により中途帰国  
 をお、60年度インドネシアは1名が中途帰国

## 3. 帰国研修生リスト (クレスチャネア送付分)

Senior Tax Programme		KOREA	
YEAR	NAME	PRESENT POST	MAILING ADDRESS (Office Address)
1975	Mr. Bang, Hyo-Sun	Licensed, Tax Accountant	Sung Kwang Sa, 331 Yoksam-dong, Kangnam-gu, Seoul, Korea
1976	Mr. Suh, Jong-Hwang	Director for Administrative Management, NTA	108-4 Soosong-dong, Chongno-gu, Seoul, Korea
1977	Mr. Ahan, Chang-Shick	Commissioner, Kwangju Regional Office of NTA	627-2 Ssangchon-dong, Su-gu, Kwanju, Chonnam Province, Korea
1979	Mr. Kim, Kee-Jun	Chief Director, Shinsegi Industry Co.	#9-206, Kangnam Apt., 11-1 5ga, Dangsan Dong Yundeungpo-ku, Korea
1979	Mr. Choi, Byung-Yun Youn	Director for Inspection, National Tax Tribunal	82-2, Banpodon, Kanamku, Seoul, Korea
1980	Mr. Kwon, Jung-Won	Head, Kwangmyong Tax Office	290-32, Kwangmyong, Kyonggi-do, Korea
1981	Mr. Cho, Joong-Hyung	Director, General International Taxation Bureau, NTA	108-4, Soosong-dong, Chongno-gu, Seoul, Korea
1982	Mr. Yang Man-ki Man-Ki	Director, Economic Cooperation Div., Economic Cooperation Bureau, MOF	Government Office Complex Bldg., Gwachun, Kyunggi-Do, Korea
1983	Mr. Kim, Chong Sang	Director Planning & Budget Div., NTA	108-4, Soosong-dong, Chongno-gu, Seoul, Korea
1984	Mr. Kim, Ki Jae	Director, Local Tax Administration Division, Ministry of Home Affairs	Government Office Complex Bldg. 1 Taepyongro Jung-gu, Seoul, Korea
1985	Mr. Cho, Kwang-Kweun	Director of Computer Center, Seoul City Government	Misung Apt. 1-903, Apgujung-dong, Kangnam-ku, Seoul, Korea

## General Tax Programme

KOREA

YEAR	NAME	PRESENT POST	MAILING ADDRESS (Office Address)
1979	Mr. <del>Heo</del> Huhn-Gunn, Ro	Director, Government Properties Div., Treasury Bureau, MOF	Government Office Complex Bldg., 1-Jungang-dong, Gwanchnu, Kyonggi-do, Korea
1979	Mr. Lim, Hyang-Soon	Head, Pukinchon Tax Office	41, Changyong-dong Dong-gu, Inchon, Korea
1979	Mr. Lee, Dong-Hoon	Deputy Director, Investigation Division 2, NTA	108-4 Soosong-dong Chongno-gu, Seoul, Korea
1980	Mr. Hwang, Jae-Sung	Head, Sobu Tax Office	84-5 Ungam-dong Eunpyong-gu, Seoul, Korea
1980	Mr. Han, Sang-Yul	Deputy Director, International Taxation Div. 2, NTA	108-4, Soosong-dong, Chongno-gu, Seoul, Korea
1981	Mr. Kw <sup>o</sup> ok, Jin-Eob	Deputy Director, Investigation Div. 1, Seoul Regional Office of NTA	108-4, Soosong-dong, Chongno-gu, Seoul, Korea
1981	Mr. Nam Koong, Hoon	Director, Indirect Tax Div., Tax Bureau, MOF	Government Office Complex Bldg., Gwachun, Kyunggi-Do, Korea
1982	Mr. Kim Yong Pio	Head, Yosoo Tax Office	1234, Dongsan-dong, Yosoo, Chollanam-do, Korea
1982	Mr. Kim Jong Sook	Tax Official, Investigation Div. 2, NTA	108-4, Soosong-dong, Chongno-gu, Seoul, Korea
1983	Mr. Kim, Hong Jin	Tax & Customs Manager IBM Korea Inc.	Hanil Bldg. 25-11, Youido-dong, Yongdungpo-gu, Seoul, Korea
1983	Mr. Ryou, <del>Seung-An</del> Seung-an	Assistant Director, Direct Tax Div., Tax Bureau, Ministry of Finance	Government Office Complex Bldg., Gwachun, Kyunggi-Do, Korea

## KOREA

## General Tax Programme

YEAR	NAME	PRESENT POST	MAILING ADDRESS (Office-Address)
1984	Mr. Lee, Kang-Tae	Junior Officer Property Tax Division, Tax Bureau, MOF	Government Office Complex Bldg., Gwachun, Kyunggi-Do, Korea
1984	Mr. Sohn, Tae-Hyung	Deputy Director, International Taxation Div. 2, NTA	108-4, Soosong-dong, Chongno-gu, Seoul, Korea
1985	Mr. Choi, Jong Man	Junior Officer Excise Tax Div., Tax Bureau, Ministry of Finance	Government Office Complex Bldg., Gwachun, Kyunggi-Do, Korea
1985	Mr. Lee, Sang-Ho	Section Chief, Local Tax Administra- tion Div., Chollanamdo Provincial Government	708-16, Jisan-Dong, Dong-ku, Kwangju, Korea
1986	Mr. Lee, Jae Hoo	Assistant Director, Income Tax Div., Tax Bureau, Ministry of Finance	6-512 Mia-Apt., Mia-Dong, Do Bong-Gu, Seoul, Korea
1987	Mr. Jeong, Mi-Young	Officer, Value Added Tax Division, National Administration	4-503 Seolim Apt. 29-3, Gochuk Dong Gurogu, Seoul, Korea



## Senior Tax Programme

SRI LANKA

YEAR	NAME	PRESENT POST	MAILING ADDRESS (Office Address)
1976	Mr. Easparathasan Saravanamuthu	Director	Ministry of Finance (Treasury) Colombo, Sri Lanka
1977	Mr. N. S. L. Perera	Commissioner	Department of Inland Revenue, P.O. Box 515, Colombo, Sri Lanka
1980	Mr. Hugh Mplagoda	Commissioner, General of Inland Revenue	- ditto -
1981	Mr. J. C. L. Fonseka	Commissioner	- ditto -
1982	Mr. W. M. P. Weerasinghe	Commissioner	- ditto -
1983	Mr. P. L. Jinadasa	Commissioner	- ditto -
1984	Mr. H. F. Delgoda	Commissioner	- ditto -
1985	Mr. Archibald Melville Jayasekera	Commissioner of Inland Revenue	12, Kotalawala Place, Colombo 04, Sri Lanka
1986	Mr. Thambipillai Ratnasundram	Commissioner of Inland Revenue	61, W. A. Silva Mawatha, Colombo 6, Sri Lanka
1987	Mr. Cyril Gaston Perera	Commissioner General of Inland Revenue	

SRI LANKA

General Tax Programme

YEAR	NAME	PRESENT POST	MAILING ADDRESS (Office Address)
1979	Mr. K. Suseelana <sup>Y</sup>	Senior Assessor	Department of Inland Revenue, P.O. Box 515, Colombo, Sri Lanka
1979	Ms. A. M. <sup>C</sup> M <sup>U</sup> nasinghe	Senior Assessor	- ditto -
1980	Mr. P.P.D. P. Karunasekara	Senior Assessor	- ditto -
1981	Mr. Suranjan Gunasena	Assessor	- ditto -
1982	Mr. A. A. Wijepala	Senior Assessor	- ditto -
1983	Mr. S. Angamma	Assessor	- ditto -
1984	Mr. V. D. G. P. Ubhasiri	Assessor	Dept. of Inland Revenue, Kandy Regional Office, Kandy, Sri Lanka
1984	Ms. S. P. D. Ellepola	Assessor	- ditto -
1985	Mr. Ekanayake Mudiyanseelage Mahinda Medagoda	Assessor, Dept. of Inland Revenue, Ministry of Finance	Kethsiriri, Medagoda, Pujapitiya, Sri Lanka
1986	Mr. Lal Silva	Assessor	Dept. of Inland Revenue, P.O. Box 515, Colombo, Sri Lanka

## Senior Tax Programme

SINGAPORE

YEAR	NAME	PRESENT POST	MAILING ADDRESS (Office Address)
1974	Mr. Tan Boen Eng	Deputy Commissioner of Inland Revenue, Inland Revenue Dept.	Inland Revenue Dept., Fullerton Bldg. Collyer Quay, Singapore 0104
1975	Mr. Tan Keng Seng	- ditto -	- ditto -
1976	Mr. Pak Koi Yong	Assistant Commissioner of Inland Revenue, Inland Revenue Dept.	- ditto -
1977	Mr. Yee Fook Hong	- ditto -	- ditto -
1979	Mr. Kum Kiang Wah	Assistant Commissioner, Dept. of Inland Revenue, Ministry of Finance	11C Ipohalane, Singapore 1543
1981	Mr. Goh Khee Kuan	Assistant Commissioner of Inland Revenue, Inland Revenue Dept.	Inland Revenue Dept., Fullerton Bldg. Collyer Quay, Singapore 0104
1982	Mr. Krishna Das s/o Nadarajah	- ditto -	- ditto -
1983	Mr. Robert Kang	Senior Assistant Commissioner of Inland Revenue, Inland Revenue Dept.	- ditto -
1984	Mr. Chia Chong Sing	Assessment Commissioner, Inland Revenue Department	- ditto -
1985	Mr. John Stephen Lam Joo Onn	Assistant Commissioner of Inland Revenue Dept.	Apartment Block 3, Marine Vista #11-61 Neptune Court, Singapore 1544
1987	Mr. Ong Tai Lim	- ditto -	- ditto -

## General Tax Programme

SINGAPORE

YEAR	NAME	PRESENT POST	MAILING ADDRESS (Office Address)
1979	Ms. Cheong Swee Ying	Senior Assessment Officer, Inland Revenue Department	Inland Revenue Dept., Fullerton Bldg. Collyer Quay, Singapore 0104
1979	Ms. Siew Wah Rodriguez	Inland Revenue Dept.	242U Block 168A, Queensway, Singapore 0314
1980	Mr. Chang Chiaw Choon	Assessment Officer, Anti-Evasion Section of Income Tax Division	c/o Comptroller of Income Tax, 5th Floor, Fullerton Bldg., Singapore 0104
1981	Ms. Tong Ching Liang	Assessment Officer, Inland Revenue Department	Inland Revenue Dept., Fullerton Bldg. Collyer Quay, Singapore 0104
1981	Ms. Teo Po Chu	- ditto -	- ditto -
1982	Ms. Ng Lay Beng	Senior Assessment Officer, Inland Revenue Department	- ditto -
1982	Ms. Char Yock Poh	Assessment Officer, Inland Revenue Department	- ditto -
1983	Ms. Chee Kim Hui	- ditto -	- ditto -
1983	Ms. Ong-Teo, Choo Suan	- ditto -	- ditto -
1984	Ms. Tan Cho Lung	- ditto -	- ditto -
1984	Ms. Wong-Ng Soh Joo	- ditto -	- ditto -
1985	Ms. Ang Chiew Long	Inland Revenue Officer, Inland Revenue	60 Richards Place, Singapore 1954

4. 相手国に提出した英文所見

英 文 所 見

韓 国

1988. 3. 25

JICAより日本大使館を通じて送付



25th March 1988

MR. SUNG TAE CHANG  
DIRECTOR-GENERAL  
FOR TECHNICAL COOPERATION  
MINISTRY OF SCIENCE & TECHNOLOGY

Dear Sir

TECHNICAL FOLLOW-UP TEAM FOR JICA EXPARTICIPANTS OF SEMINAR  
ON TAXATION

We should like to express our sincere gratitude for your kindness and hospitality extended to us when we paid a visit to your office in connection with the follow-up service for the ex-participants who have participated in the Seminar on Taxation.

It was a useful opportunity for us to know the real situation of tax system and tax administration in your country.

We are also very much pleased to know that ex-participants are positively engaged in the improvement of tax systems.

Based on our meetings and discussions with ex-participants and persons concerned, we have made a report and submit it to you for your kind reference.

Sincerely yours,

*Hideo Sasaki*

HIDEO SASAKI  
Follow-up Team of Seminar  
on Taxation

CC: MR. TOSHIKAZU SUTO  
Construction Attache  
Embassy of Japan

Summary Report by the Follow-up Team  
of the Seminar on Taxation

1. Background

Under the international cooperation programme of the Japanese Government, the Japan International Cooperation Agency (JICA) has been conducting two kinds of seminars in the field of taxation: namely Senior Tax Programme and General Tax Programme, since 1974 and 1979 respectively.

The purpose of the seminar is to introduce tax officials of participating countries to the Japanese tax system and tax administration.

As of 1987, JICA has received a total of 168 participants in Senior Tax Programme and 213 participants in General Tax Programme from developing countries.

With this back ground, JICA dispatched a Follow-up Team for ex-participants in the field of taxation to the Republic of Korea, Sri Lanka and Singapore with its members consisting of:

Mr. Hideo Sasaki	Director Automatic Data Processing Division Commissioner's Secretariat National Tax Administration
Mr. Ryuta Takaku	Senior Officer Office of International Operations Commissioner's Secretariat National Tax Administration
Mr. Koji Fukuchi	Deputy Head Training Affairs Division Hachioji International Training Centre Japan International Cooperation Agency

2. Objectives

The objectives of the Team were as follows:

- (1) Interviewing ex-participants of the Seminar on Taxation (Senior Tax Programme and General Tax Programme)
  - (a) to study the extent of utilization of what they have acquired in Japan
  - (b) to ask their proposals and suggestions for further improvement of the Seminar



- (2) Investigating and understanding the present situation of their countries especially in the field of tax administration to reflect the findings on our future programme making.
- (3) Holding a panel discussion to present current topics in the field of tax administration

### 3. Method

To attain these objectives, the Team took the following procedures.

- (1) A questionnaire was sent in advance to each ex-participant and a meeting with them was held on the basis of their answers when the Team visited their country.
- (2) The Team met most of ex-participants individually or as a group to hear directly on their duties after resuming, relevance between the Seminar Contents and their duties and frank comments and suggestions for future improvement of the Seminar implementation.
- (3) The Team visited some organizations concerned.
- (4) A panel discussion for ex-participants and other officers concerned of the Ministry under the theme of "Various Measures for Enhancing Voluntary Tax Compliance".

### 4. Comments and Suggestions Received From the Ex-participants

- (1) The knowledge and experience, together with some recommendations, which are considered to be beneficial to the Ministry of Finance and the National Tax Administration of their own country, have duly been reported.
- (2) Most of the ex-participants have already been promoted after their training in Japan.
- (3) Most of the ex-participants of Senior Programme appraised as beneficial the round-table discussion in which they expressed their opinions frankly and exchanged their ideas and experiences.  
Furthermore, it was very useful for them to know how the other countries have been coping with the problems similar to their own.
- (4) Topics picked up as beneficial by the ex-participants of General Programme are as follows:
  - a. Self-assessment System
  - b. International Taxation
  - c. Lectures by Experts from abroad

- d. Round-table Discussion with Participants of Senior Tax Programme
- e. Training for Tax Officials
- f. Computerization

- (5) It was recommended by the ex-participants of Senior Programme that Taxpayers' compliance and VAT should also have been added.
- (6) It was suggested by the ex-participants of General Programme that more time should be allocated to the discussions on the Computerization and International Taxation.

## 5. Conclusion

With your kind cooperation, the team has been able to obtain valuable informations on the tax administration and tax systems of this country, as well as comments and suggestions from the ex-participants, which will be very beneficial to the betterment of the Seminar.

All those informations and suggestions would be reported to the organizations concerned so that the recommendations of the team based on the findings obtained during its stay in this country would be given due consideration for further improvement of the Seminar Programming in the future.

英 文 所 見

ス リ ラ ン カ

1988. 3. 25

JICAよりJICA事務所を通じて送付



25th March, 1988

MS. N. MADANAYAKE  
DEPUTY DIRECTOR  
DEPARTMENT OF EXTERNAL REOURCES  
MINISTRY OF FINANCE

Dear Ms. N. Madanayake

TECHNICAL FOLLOW-UP TEAM FOR JICA EXPARTICIPANTS OF SEMINAR  
ON TAXATION

We should like to express our sincere gratitude for your kindness and hospitality extended to us when we paid a visit to your office in connection with the follow-up service for the ex-participants who have participated in the Seminar on Taxation.

It was a useful opportunity for us to know the real situation of tax system and tax administration in your country.

We are also very much pleased to know that ex-participants are positively engaged in the improvement of tax systems.

Based on our meetings and discussions with ex-participants and persons concerned, we have made a report and submit it to you for your kind reference.

Sincerely yours,

*Hideo Sasaki*

HIDEO SASAKI  
Follow-up Team of Seminar  
on Taxation

CC: MR. JIRO HASHIGUCHI  
Resident Representative  
JICA Sri Lanka Office

Summary Report by the Follow-up Team  
of the Seminar on Taxation

1. Background

Under the international cooperation programme of the Japanese Government, the Japan International Cooperation Agency (JICA) has been conducting two kinds of seminars in the field of taxation: namely Senior Tax Programme and General Tax Programme, since 1974 and 1979 respectively.

The purpose of the seminar is to introduce tax officials of participating countries to the Japanese tax system and tax administration.

As of 1987, JICA has received a total of 168 participants in Senior Tax Programme and 213 participants in General Tax Programme from developing countries.

With this back ground, JICA dispatched a Follow-up Team for ex-participants in the field of taxation to the Republic of Korea, Sri Lanka and Singapore with its members consisting of:

Mr. Hideo Sasaki	Director Automatic Data Processing Division Commissioner's Secretariat National Tax Administration
Mr. Ryuta Takaku	Senior Officer Office of International Operations Commissioner's Secretariat National Tax Administration
Mr. Koji Fukuchi	Deputy Head Training Affairs Division Hachioji International Training Centre Japan International Cooperation Agency

2. Objectives

The objectives of the Team were as follows:

- (1) Interviewing ex-participants of the Seminar on Taxation (Senior Tax Programme and General Tax Programme)
  - (a) to study the extent of utilization of what they have acquired in Japan
  - (b) to ask their proposals and suggestions for further improvement of the Seminar

- (2) Investigating and understanding the present situation of their countries especially in the field of tax administration to reflect the findings on our future programme making.
- (3) Holding a panel discussion to present current topics in the field of tax administration

### 3. Method

To attain these objectives, the Team took the following procedures.

- (1) A questionnaire was sent in advance to each ex-participant and a meeting with them was held on the basis of their answers when the Team visited their country.
- (2) The Team met most of ex-participants individually or as a group to hear directly on their duties after resuming, relevance between the Seminar Contents and their duties and frank comments and suggestions for future improvement of the Seminar implementation.
- (3) The Team visited some organizations concerned.
- (4) A panel discussion for ex-participants and other officers concerned of the Ministry under the theme of "Various Measures for Enhancing Voluntary Tax Compliance".

### 4. Comments and Suggestions Received From Ex-participants

- (1) The knowledge and experience beneficial to the Department and recommendations for the Department have duly been reported to the Department and some of the Japanese systems such as Withholding Tax System have been adopted with proper processing.
- (2) Most of the ex-participants have been promoted after training in Japan.
- (3) Most of the ex-participants of Senior Programme appraised as beneficial the round-table discussion in that it facilitated them an exchange of ideas and experiences, and that it was very useful to know how other countries are tackling the problems similar to their own.
- (4) Topics picked up as beneficial by the ex-participants of General Programme are:
  - a. Lectures by experts from abroad
  - b. Questions and answers after lectures
  - c. Self-assessment system

- d. Blue Return system
  - e. Withholding Tax system
  - f. ADP
- (5) It was suggested by the ex-participants of Senior Programme that the following subjects should have been added.
- a. Computerization
  - b. Corporate Taxation
  - c. Double Tax Treaties between developed and developing countries
  - d. Management of Regional Taxation Office
- (6) It was also suggested by the ex-participants of General Programme that the following subjects should have been added.
- a. Tax Audit and Investigation
  - b. International taxation
- (7) The following suggestions were made by the ex-participants

#### Senior Tax Programme

- a. The report papers should be distributed well ahead of round-table discussion to make them study their contents.
- b. Presentation at the round-table discussion need not be lengthy since papers were circulated and more time should be allocated for discussions.

#### General Tax Programme

- a. More time should be allocated for thesis writing.
- b. The time of question and answer after each lecture should be increased and the time of lecture should be reduced.
- c. More text books and materials in English should be made available.

### 5. Conclusion

With your kind cooperation, the team has been able to obtain valuable informations on the tax administration and tax systems of this country, as well as comments and suggestions from the ex-participants, which will be very beneficial to the betterment of the Seminar.

All those informations and suggestions would be reported to the organizations concerned so that the recommendations of the team based on the findings obtained during its stay in this country would be given due consideration for further improvement of the Seminar Programming in the future.



英 文 所 見

シンガポール

1988. 3. 16

現地にてJICA事務所を通じて交付



16TH MARCH 1988

MS TAN MUI NGOH  
EXECUTIVE OFFICER (TRAINING)  
MINISTRY OF FINANCE  
PUBLIC SERVICE DIVISION

Dear Ms Tan

TECHNICAL FOLLOW-UP TEAM FOR JICA EXPARTICIPANTS OF SEMINAR  
ON TAXATION

We should like to express our sincere gratitude for your kindness and hospitality extended to us when we paid a visit to your office in connection with the follow-up service for the ex-participants who have participated in the Seminar on Taxation.

It was a useful opportunity for us to know the real situation of tax system and tax administration in your country.

We are also very much pleased to know that ex-participants are positively engaged in the improvement of tax systems.

Based on our meetings and discussions with ex-participants and persons concerned, we have made a report and submit it to you for your kind reference.

Sincerely yours,

*Hideo Sasaki*

HIDEO SASAKI  
Follow-up Team of Seminar  
on Taxation

CC: MR M. ISHIZAKI  
Resident Representative  
Jica Singapore Office

## Summary Report by the Follow-up Team of the Seminar on Taxation

### 1. Background

Under the international cooperation programme of the Japanese Government, the Japan International Cooperation Agency (JICA) has been conducting two kinds of seminars in the field of taxation: namely Senior Tax Programme and General Tax Programme, since 1974 and 1979 respectively.

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### 2. Objectives

The objectives of the Team were as follows :

- (1) interviewing ex-participants of the Seminar on Taxation (Senior Tax Programme and General Tax Programme)
  - (a) to study the extent of utilization of what they have acquired in Japan
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- (2) Investigating and understanding the present situation of their countries especially in the field of tax administration to reflect the findings on our future programme making.
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### 3. Method

To attain these objectives, the Team took the following procedures.

- (1) A questionnaire was sent in advance to each ex-participant and a meeting with them was held on the basis of their answers when the Team visited their country.
- (2) The Team met most of ex-participants individually or as a group to hear directly on their duties after resuming, relevance between the Seminar Contents and their duties and frank comments and suggestions for future improvement of the Seminar implementation.
- (3) The Team visited some organizations concerned.
- (4) A panel discussion for ex-participants and other officers concerned of the Ministry under the theme of "Various Measures for Enhancing Voluntary Tax Compliance".

### 4. Comments and Suggestions Received From Ex-participants

- (1) Reports of the training, including knowledge acquired beneficial to the Department and the recommendation to the Department, were submitted to the Department concerned.
- (2) The outcomes of the training have been imparted to their colleagues accordingly.
- (3) Most of the ex-participants of the *Senior* Tax Programme appraised as Beneficial the round-table discussion for the following reasons :
  - a. Participating in the round-table discussion has enabled them to share in the experience and the knowledge gained from practice of the other participants who are all senior tax officials.
  - b. Through the discussion on the paper presented by them, critical feedback was obtained which would be useful in their decision on the types of functions they would apply in the future.

- (4) Topics taken up as beneficial by the ex-participants of the General Tax Programme are:
- a. Self-assessment system
  - b. Thesis writing and presentation
  - c. Observation of Regional Taxation Bureau, etc
  - d. Blue Return system
  - e. Lecture by experts from abroad
  - f. Public Relations and taxpayer assistance.
- (5) It was suggested that the following themes should have been added to the programme.
- a. Taxpayer education for better compliance
  - b. Tax avoidance and evasion - problems and counteracting measures.
  - c. International tax evasion.
- (6) It was suggested that due consideration should be given in selecting a chair person of round table discussion for more effective proceedings.
- (7) It was also suggested that more time should be allocated to discussions rather than lectures, and that there should be decrease in number of lectures through interpretation from Japanese to English.

## 5. Conclusion

With your kind cooperation, the team has been able to obtain valuable informations on the tax administration and tax systems of this country, as well as comments and suggestions from the ex-participants, which will be very beneficial to the betterment of the Seminar.

All those informations and suggestions would be reported to the organizations concerned so that the recommendations of the team based on the findings obtained during its stay in this country would be given due consideration for further improvement of the Seminar Programming in the future.

QUESTIONNAIRE

I. General Questions

1) Full Name:

2) Official Address:

3) Home Address:

4) Year of Participation:

5) Name of Course:

a) Senior Tax Programme (1974 - 1987)

b) General Tax Programme (1979 - 1987)

6) Employment Record (since time attended up to the present)

Duration of Service	Post, Division & Organization
from	to

7) Please show a chart of your organization and indicate your section or position in the annexed paper.

8) Please describe your duties in the present service briefly.

9) If you have any problem in carrying out your job at present, please describe.

10) Other Training Course or Seminar on Taxation (in your country or abroad) you have attended so far

Duration of Course	Institute/Place	Type of Programme
from	to	



## II. Questions on the Seminar

- 1) What was most beneficial in the programme? (Choose one among the following items and give the reason.)

### Senior Tax Programme

- a) Round-table Discussion
- b) Lectures
- c) Observation for Regional Taxation Bureaus and a District Taxation Office, etc.
- d) Others:

### General Tax Programme, Direct & Indirect Tax Course

- a) Self-assessment System
- b) Blue Return System
- c) Private Cooperative Association (such as the Blue Return Association, the Association of Corporations, the Saving-for-Tax Association)
- d) Training for Tax Officials
- e) ADP System (computerization)
- f) Intelligence System
- g) Withholding Tax System
- h) International Taxation
- i) Lectures by Experts from Abroad
- j) Round-table Discussion with Participants of Senior Tax Programme
- k) Thesis Writing and Presentation
- l) Observation for Regional Taxation Bureaus and District Taxation Offices, etc.
- m) Others:

### Reason

2) Do you have any proposal or suggestion on the following items for the further improvement of the seminar?

a) Duration and Season

b) Number of Participants

c) Time Allocation

d) Textbooks & Reference materials

e) Round-table Discussion by the Participants of Senior and General Tax Programme

f) Facilities and Equipments

g) Others:

h) (for Senior Participants Only)

i) What is your opinion about the present structure of the seminar, namely Round-table Discussion as main actively?

ii) What subject do you recommend to be taken up as theme of country report and discussion ?

3) What a level of post in your organization may suit best to the seminar?

i) Senior Tax Programme:

ii) General Tax Programme:

4) Please write down your impression of Japanese taxation system and tax administration through your participation in the Seminar.

5) Have you had any opportunity to introduce a new system or improved the previous one, being hinted through the seminar?

Yes            No

If yes, how?

6) Are there any obligation put on you by your organization or government, because of your participation in the seminar abroad?









JICA