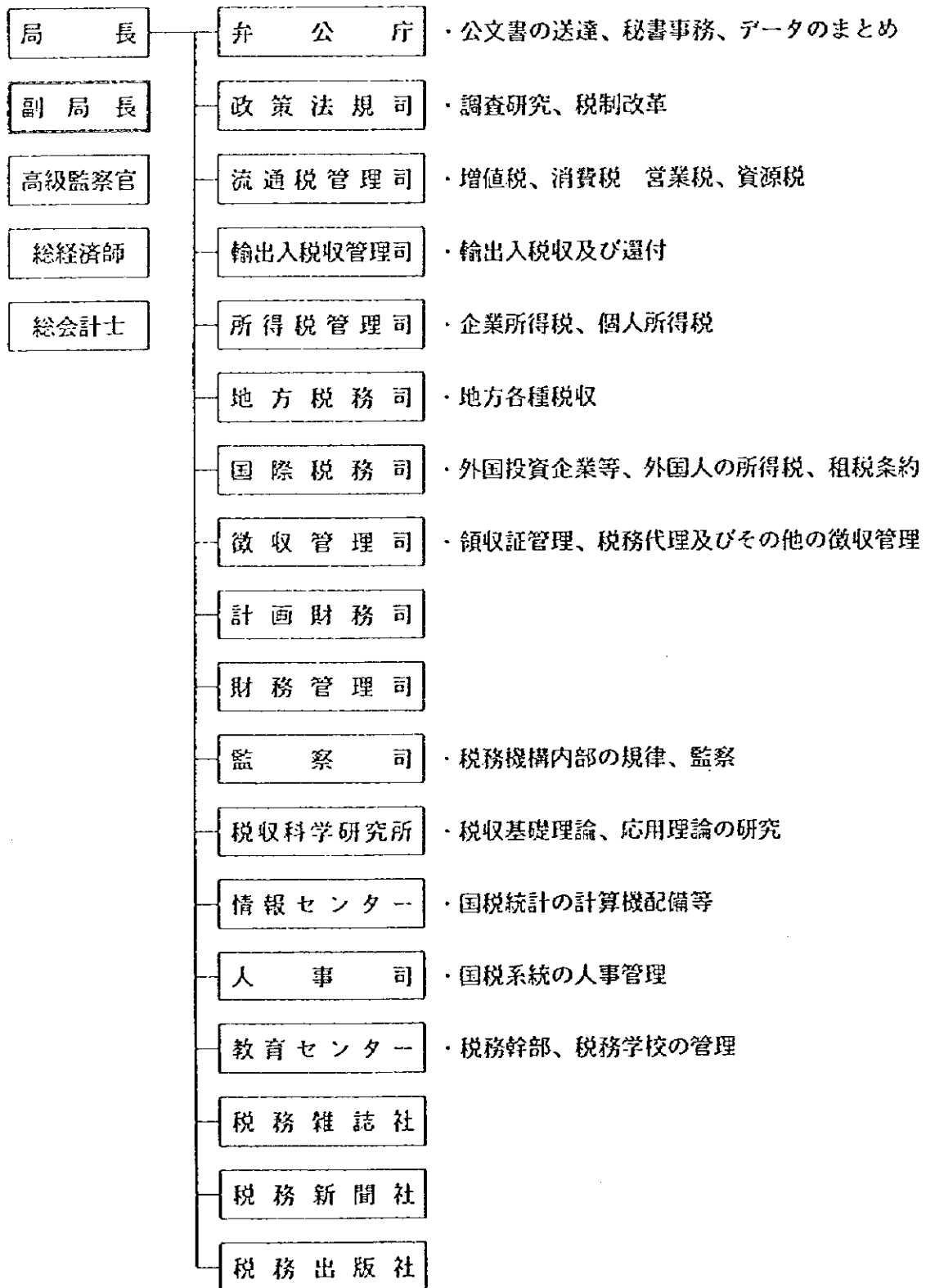
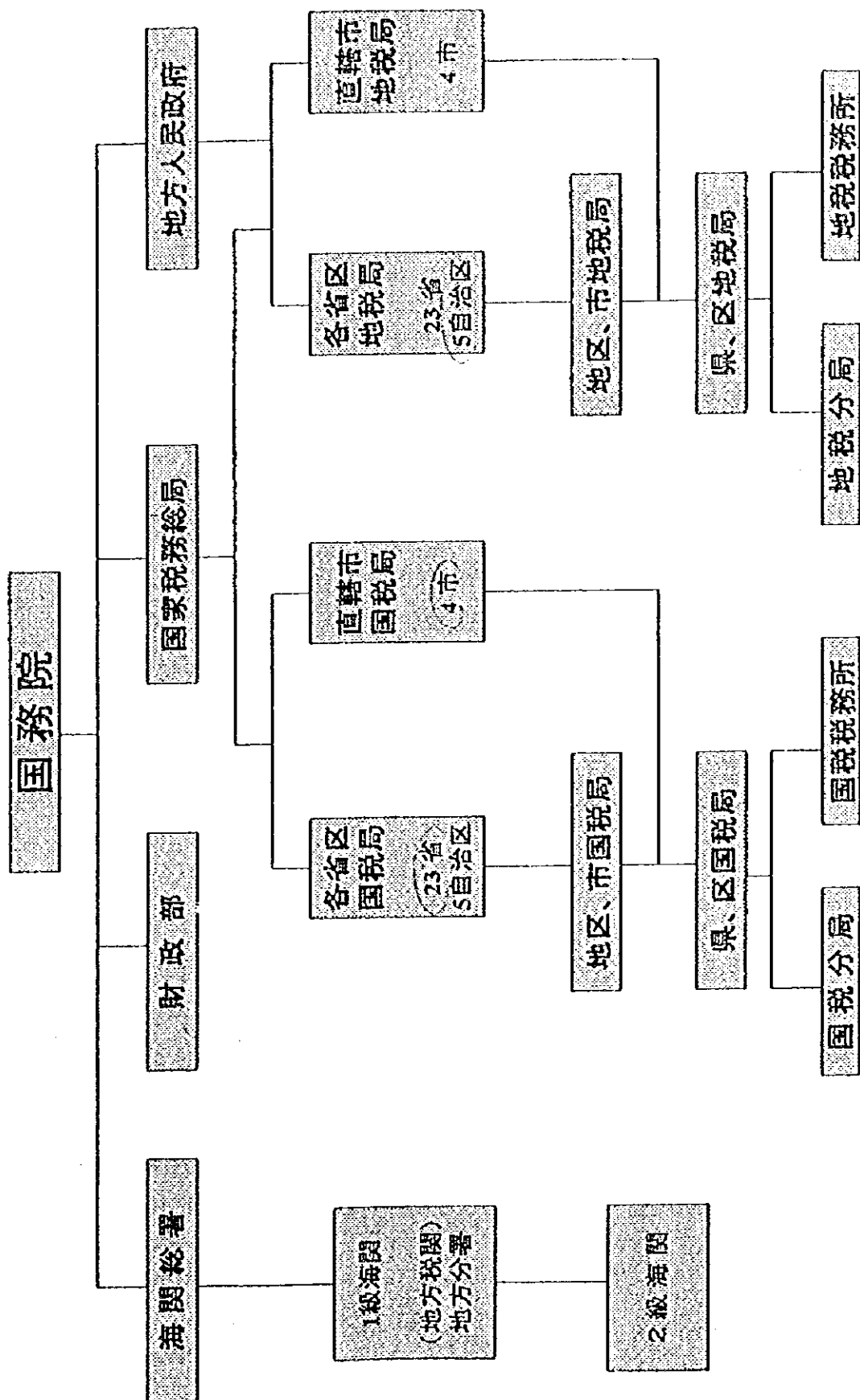


4 - (7) 中国税務当局組織図

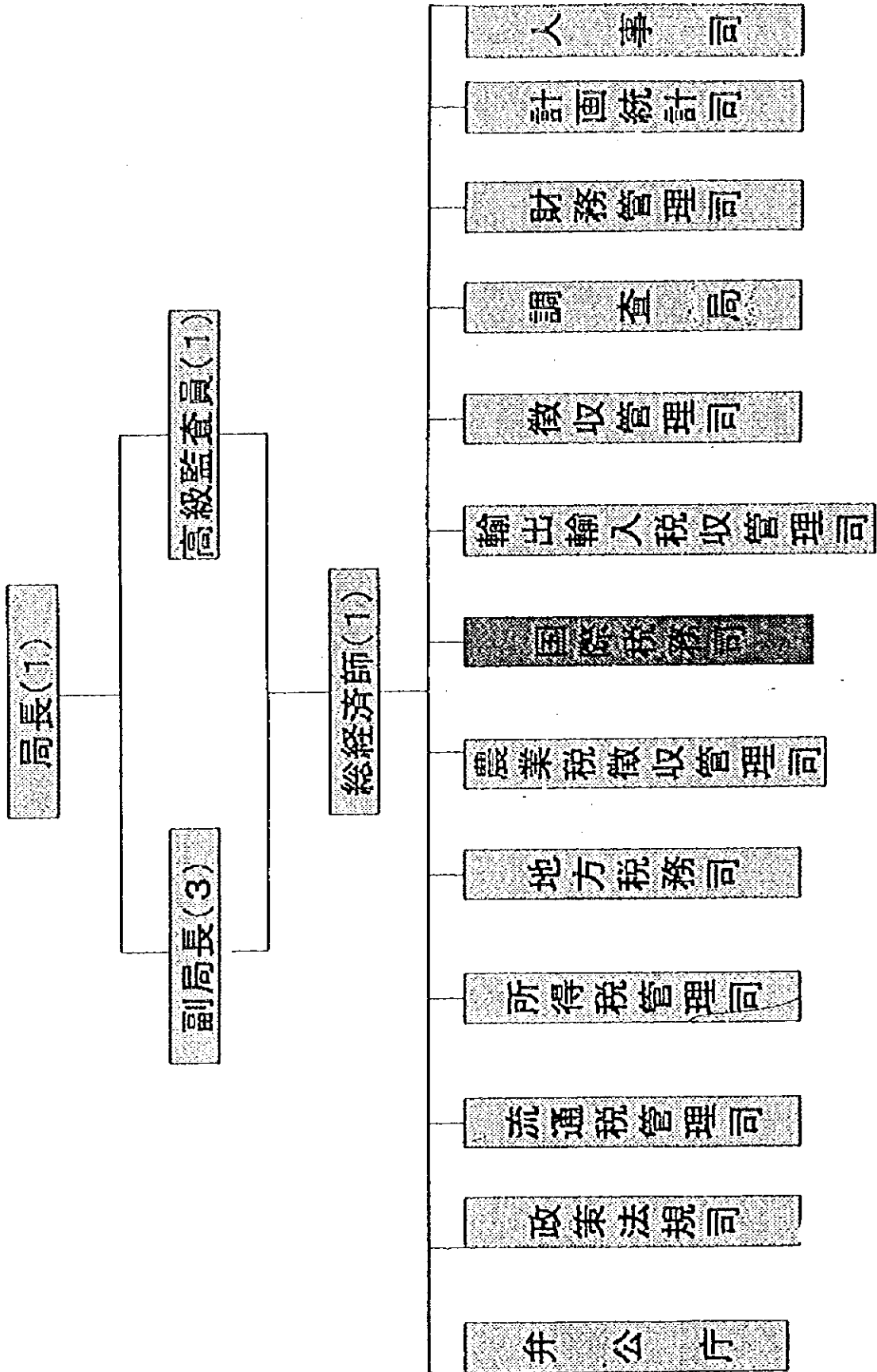
中国国家税務総局 組織図



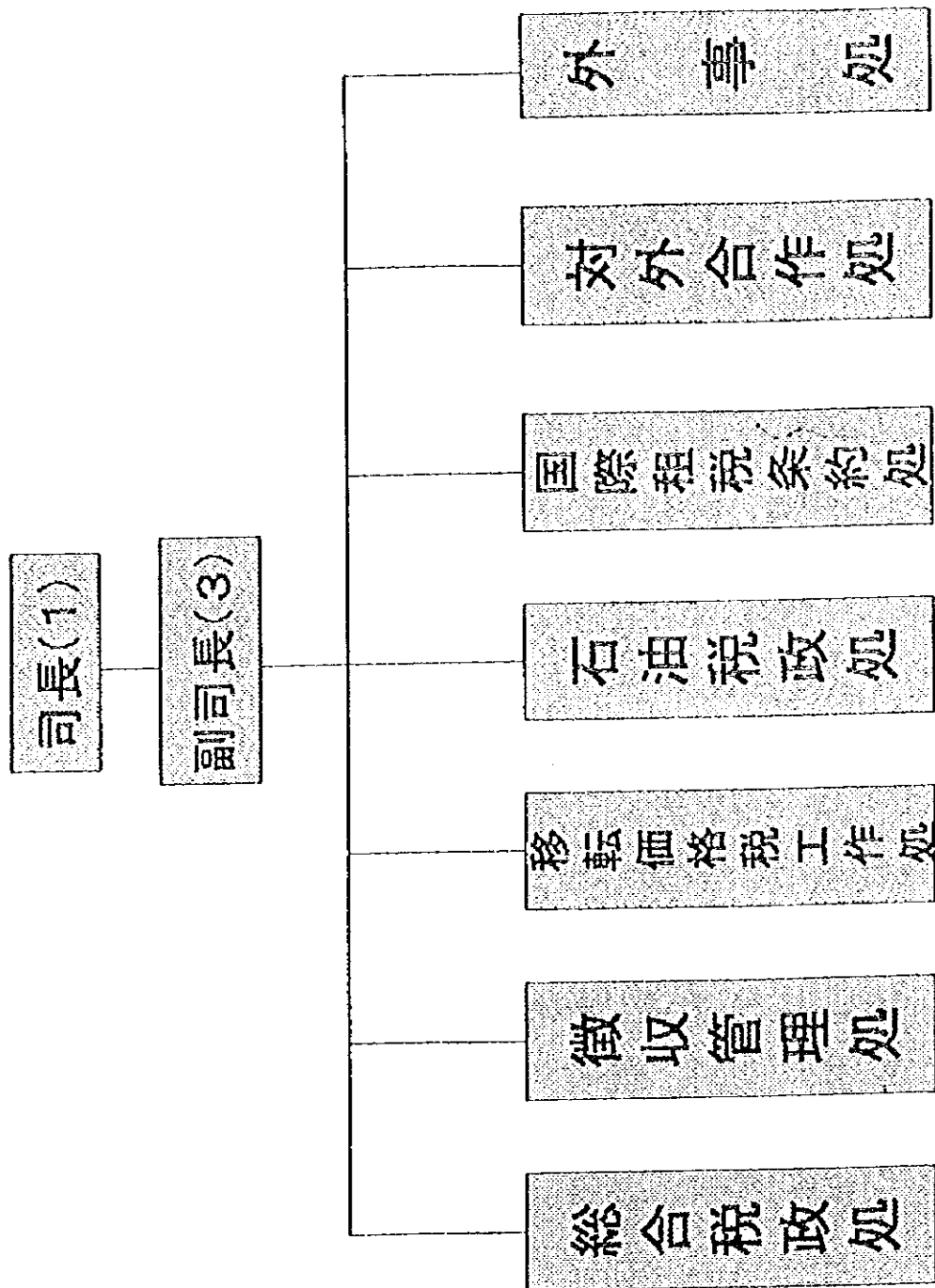
稅務行政組織圖



国家税務総局の組織図



国際税務司の組織図



4 - (8) 北京市国家税务局税务年报

北京市国家税务局 税务年报

1998年度

北京市国家税务局



孙志强

北京市国家税务局局长孙志强



北京市国家税务局领导成员

左起:

简保义 (总经济师) 孔繁琪 (副局长) 史继舜 (副局长)
孙志强 (局长) 董海辰 (副局长) 马毅民 (副局长)
陆炜 (副局长) 侯亮钧 (纪检组长)

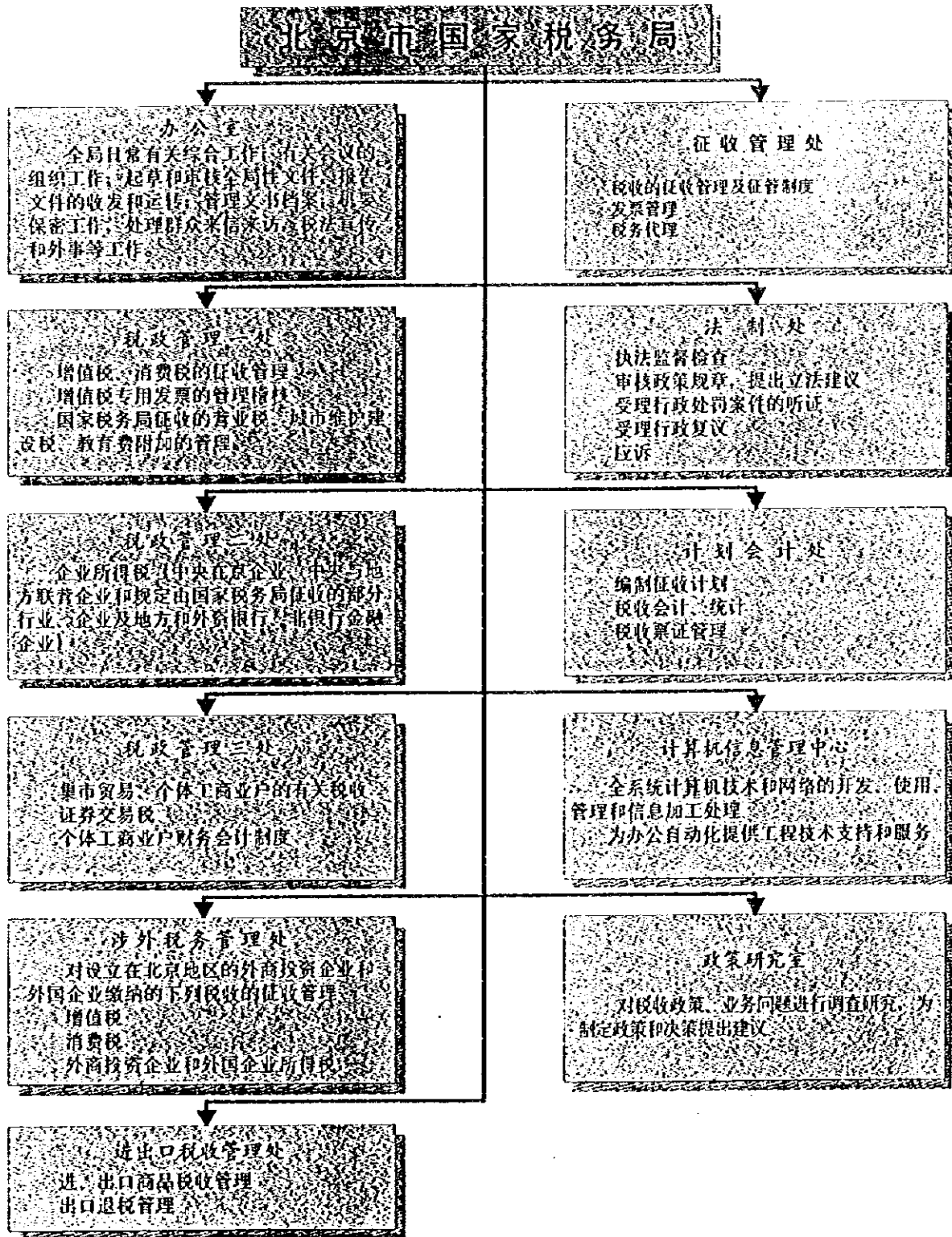
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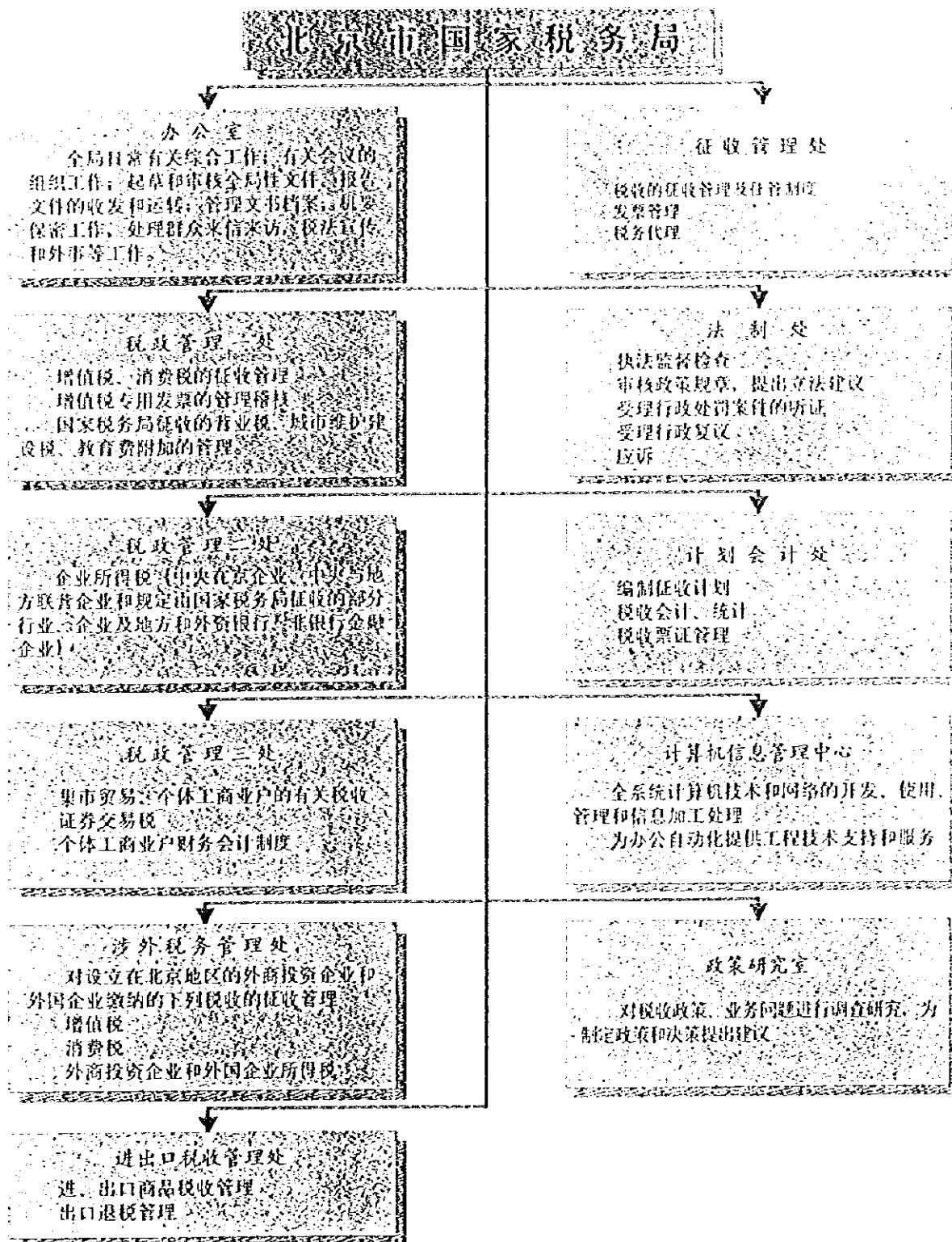
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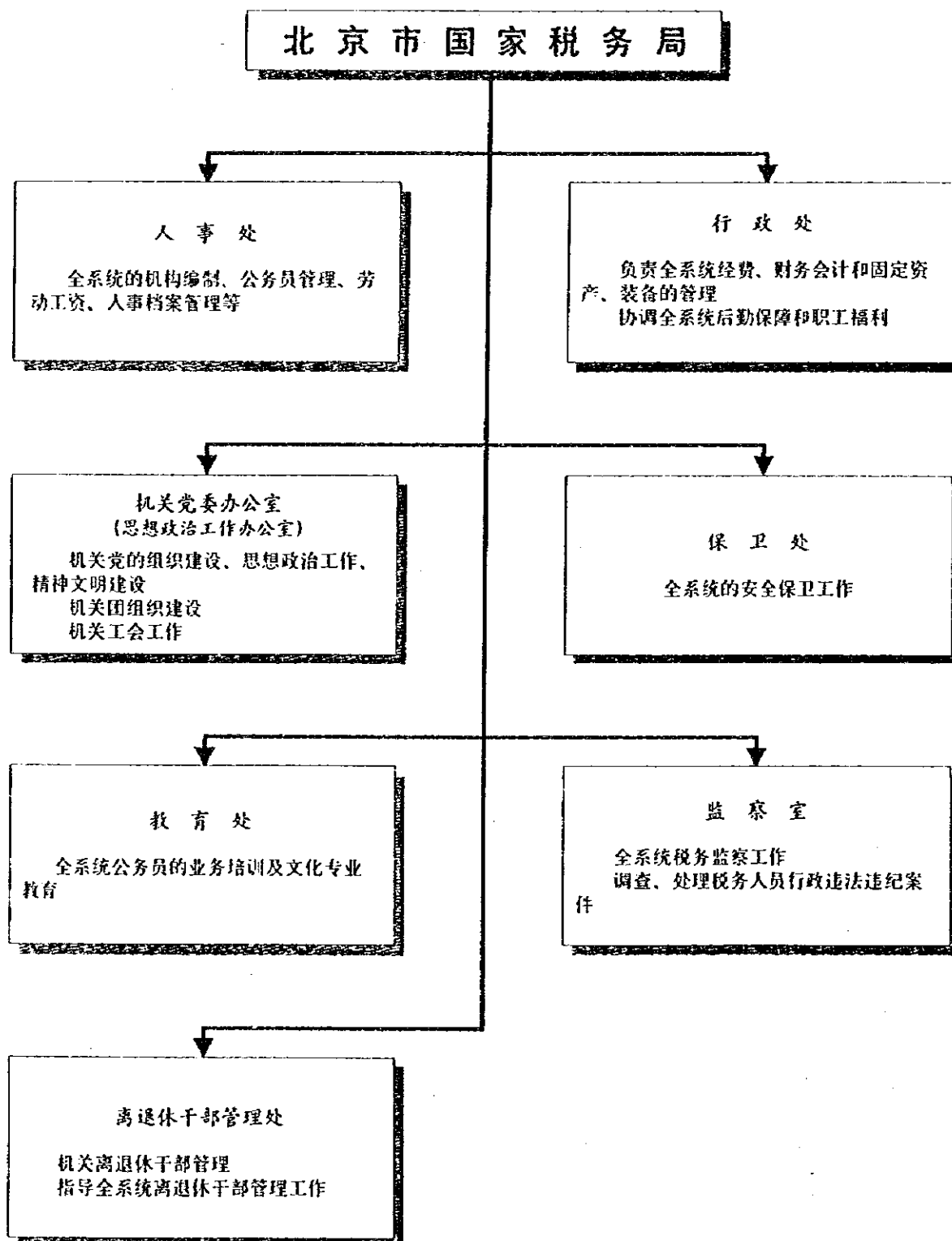
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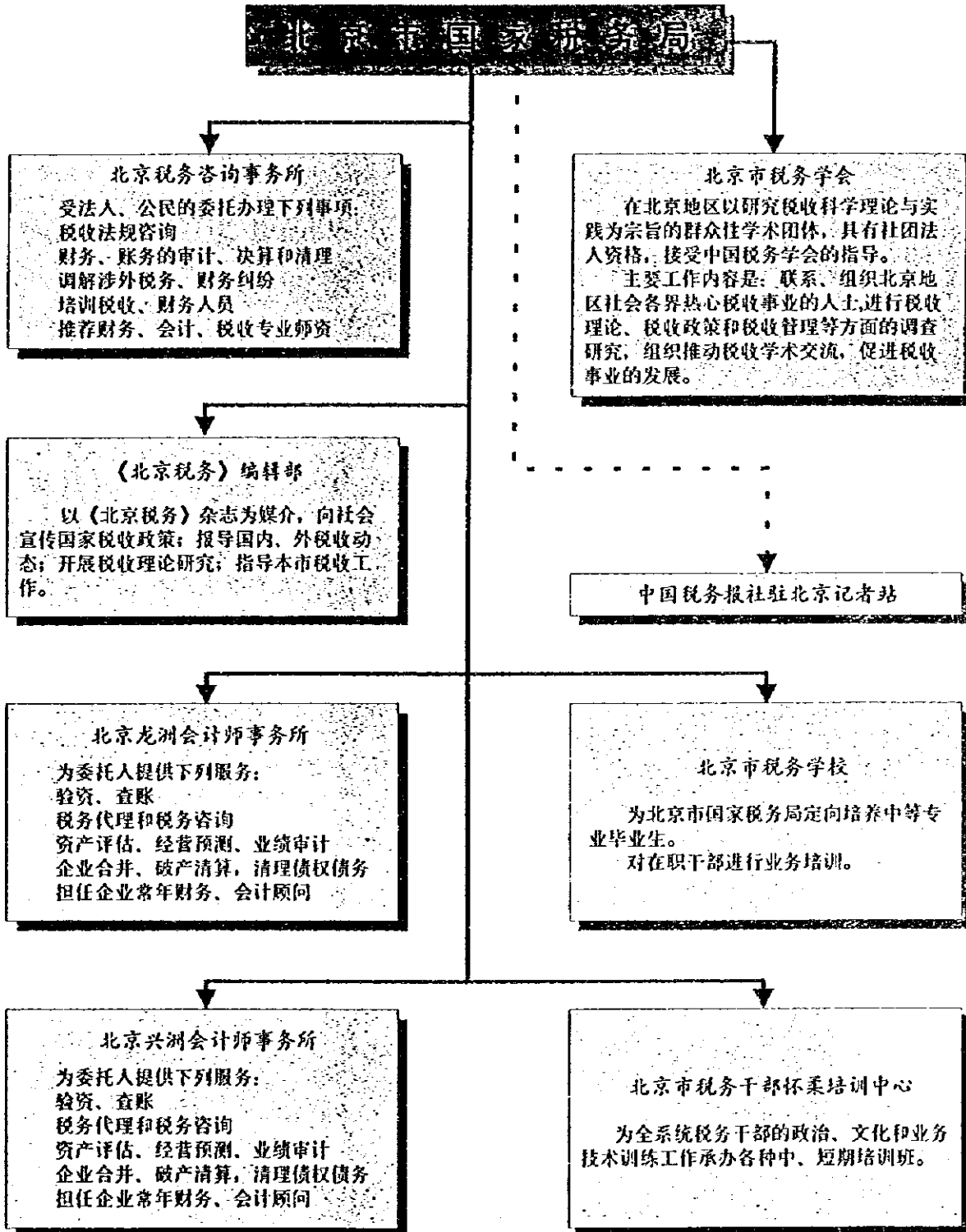
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天津
1990年4月

涉外税讯

INTERNATIONAL TAXATION NEWS

天津市国家税务局涉外税收管理局主办

第2期

总第5期

1990年4月



3月9日本刊召开创刊周年座谈会,邀请部分企业代表,就刊物的编发征询意见。秦光明局长出席座谈会并讲话,对多年来企业的支持表示感谢。

与会人士普遍认为:《涉外税讯》创办一年来,企业财会人员受益匪浅,虽然一些企业聘请了税务顾问,并订阅了税收报刊,但作为主管税务机关,把一些措施、制度及政策摘要刊出,直接传递给企业,确实很有必要,它是国家税收政策的细化。

但同时,大家对刊物的周期较长,时效性差等方面提出建议。

编辑小组同志对与会人士的意见,会后进行了认真研究,并进一步明确办刊方针。除保持原有特色外,将突出宣传政策,服务企业的宗旨。大政策作引导,小政策作补充,拾遗补缺,贴近实际,以填补取消专管员后,政策传递的空白。在编印中尽最大的努力把纳税人最需要的奉献出来,为企业解惑排疑,把政策及时,准确传递到纳税人手中。

99年我们将竭尽全力,提高本刊的质量,照顾到不同企业、不同层次的需要,既要做好宣传,也要做好普及。不断改进,力图求新,使之真正成为税企之间一架桥梁。



依法治税 强国富民

一年一度的税收宣传月又到来了，今年的税收宣传月主题是“依法治税与强国富民”。今年的税宣月与往年不同，因为在世纪末的一年里，我们国家将有许多值得纪念的日子：国庆 50 周年、澳门回归祖国……税收事业伴随着共和国成长，也迎来了建局 49 周年。

纵观税收事业发展，呈现出不同时代的特色，特别是改革开放以来，随着经济的高速发展，税收事业也有了长足进步。税收工作已列入国家司法序列，并明确“依法治税”的思想。“依法治税”一是要求税收执法机关要依照法律、法规办事；二是要求企业依法经营，照章纳税。我们年年都搞税收宣传月，就是要告诉人们：税收有法可依，在税上，任何人都不应有优越感，而逃避纳税义务。

法，之所以成为社会生活的一种律条，就因为它没有感情色彩。在它面前，人人平等，它是社会不断向前发展的保障。我国税收法律、法规，在 1994 年税制改革后得到进一步加强，更趋于完善。税收征管和稽查步入法制化轨道，除颁布实施了《中华人民共

和国税收征管法》主体法规外，还就税务机关执法等方面制定了相关法规、规章，对促进公正执法，廉洁自律有着制约作用。

税收事业发展了，国家的综合国力和人民的生活水平也相应得到提高。税收工作关系到国计民生。在计划经济条件下，大家吃“大锅饭”，“税”的意识还停留在旧社会“苛捐杂税”概念上。改革开放后，随着经济发展的多元化，企业的经济成份也发生变化，私营、个体、外国企业、合资、合作，各种各样。这些形形色色的经济实体，一下子涌入中国古老而又年轻的市场，国企优越感不再复存，市场不能为一家敞开大门，仅仅靠行政干预已把握不了这复杂多变的市场经济。于是，税收，作为调节经济发展和收入分配的杠杆，其重要作用此时初露端倪。但不论是企业经营者，还是普通百姓，对税收还没来得及充分认识，心理还没有能调整过来。由此，对税收工作产生误解，因此讲税收宣传工作任务仍很沉重。不消除人们的这种误解，税收工作就不能圆满顺利发展。当然税法具有强制性，但如果人们的自觉意识提高了，不是更圆满吗？

涉外稅務審計規程

國家稅務總局國際稅務司編

中國稅務出版社

SHEWAI SHUIWU SHENJI GUICHENG

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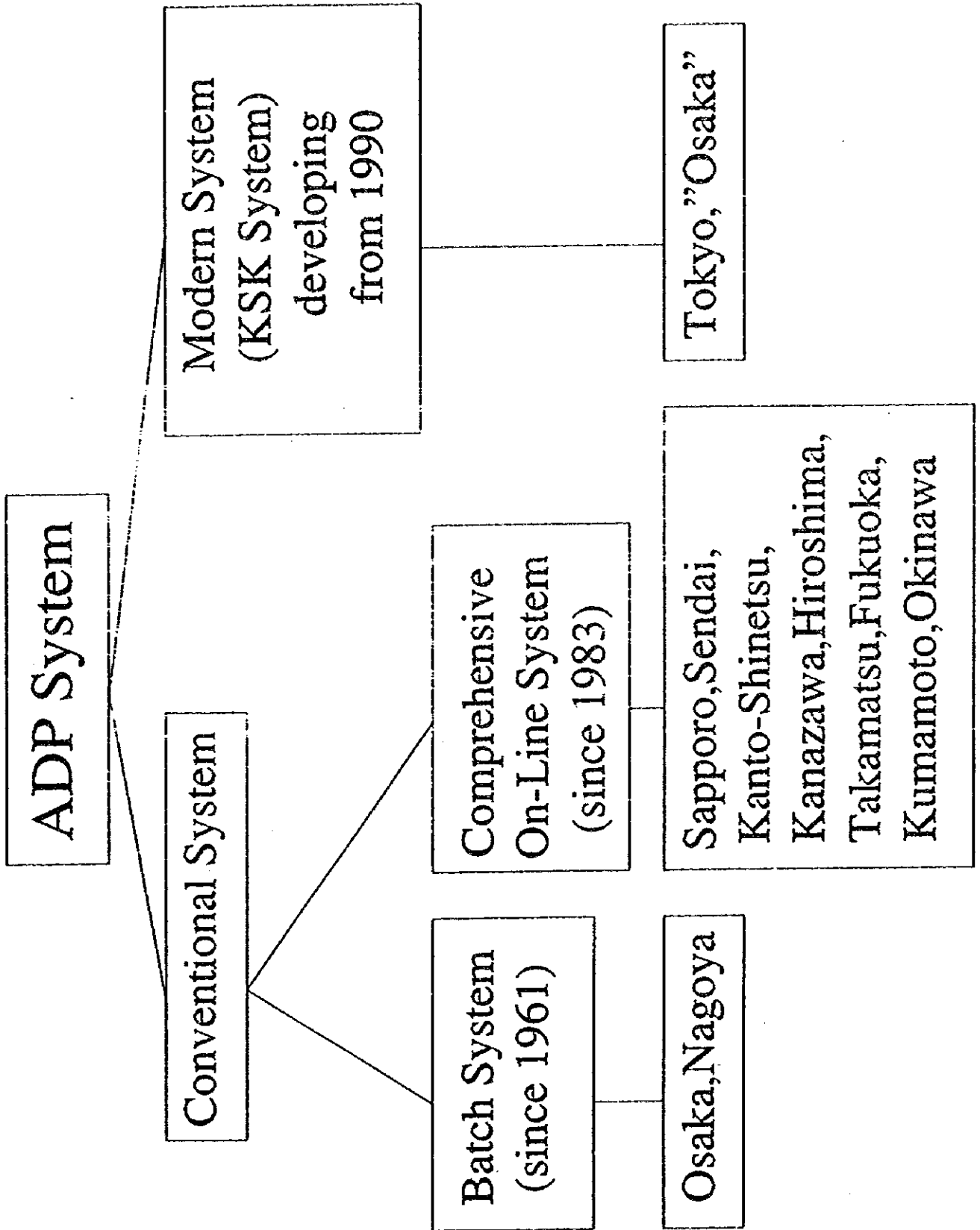
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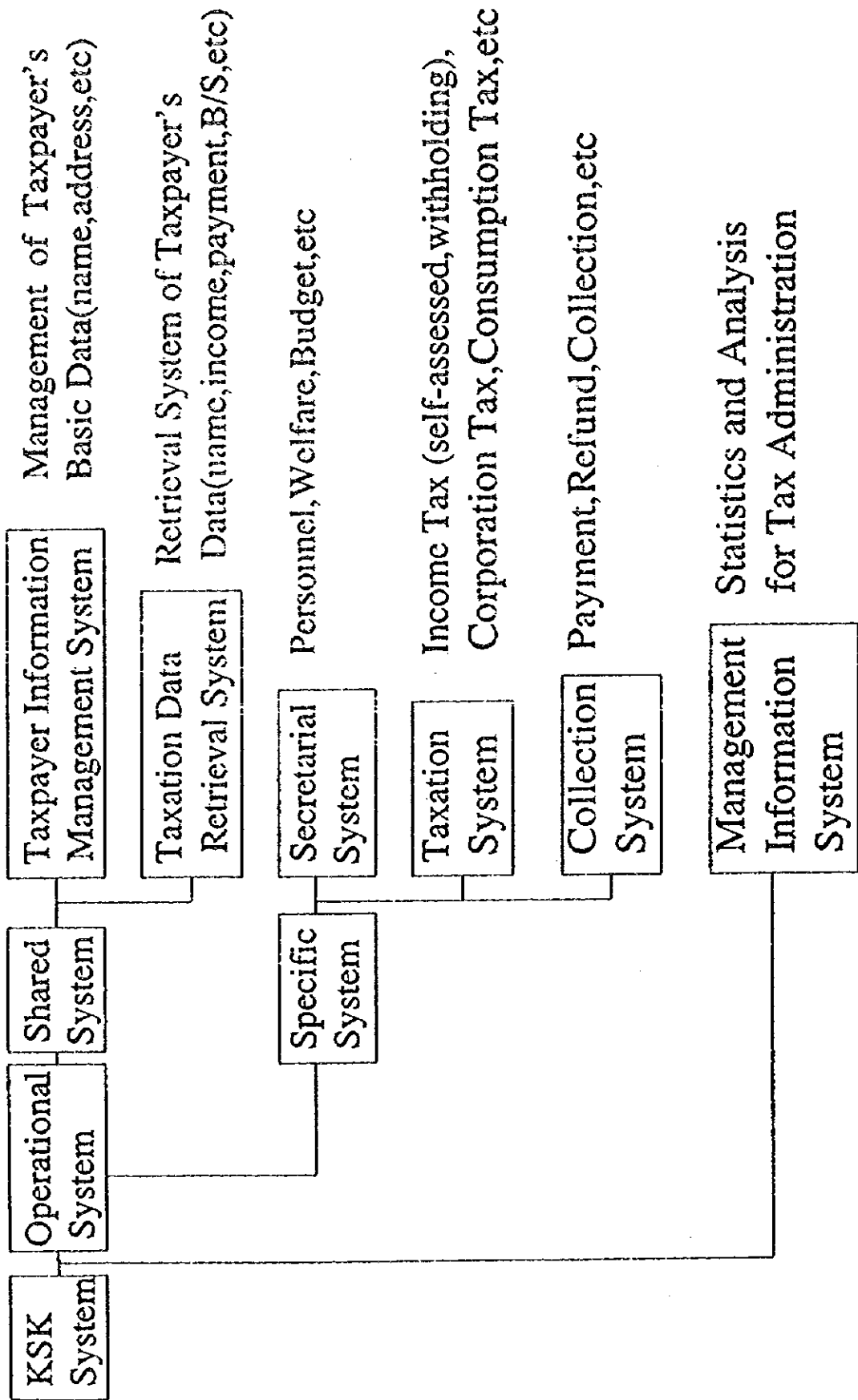
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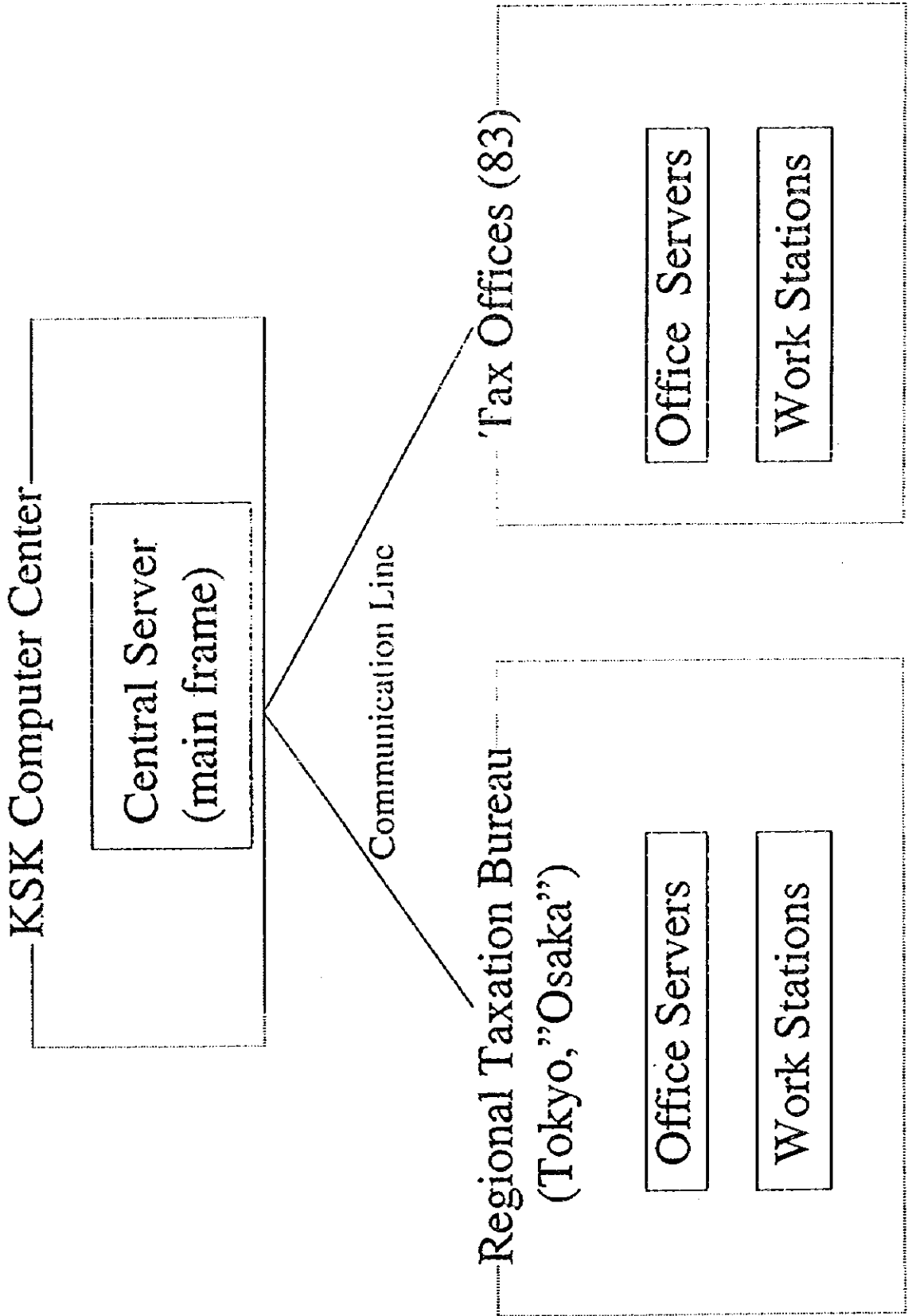
5 - (1) タイ講演資料



Structure of KSK System

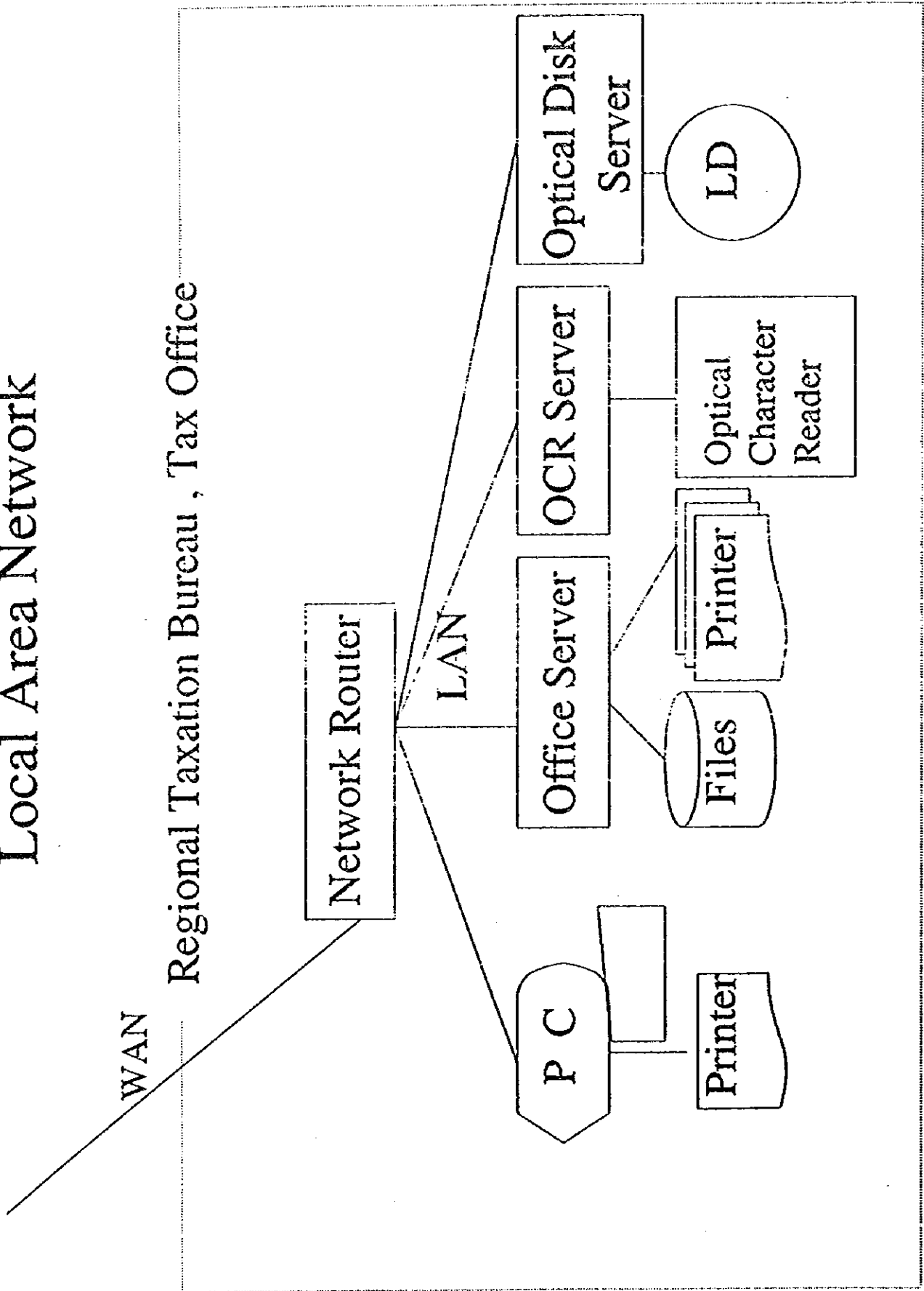


Wide Area Network

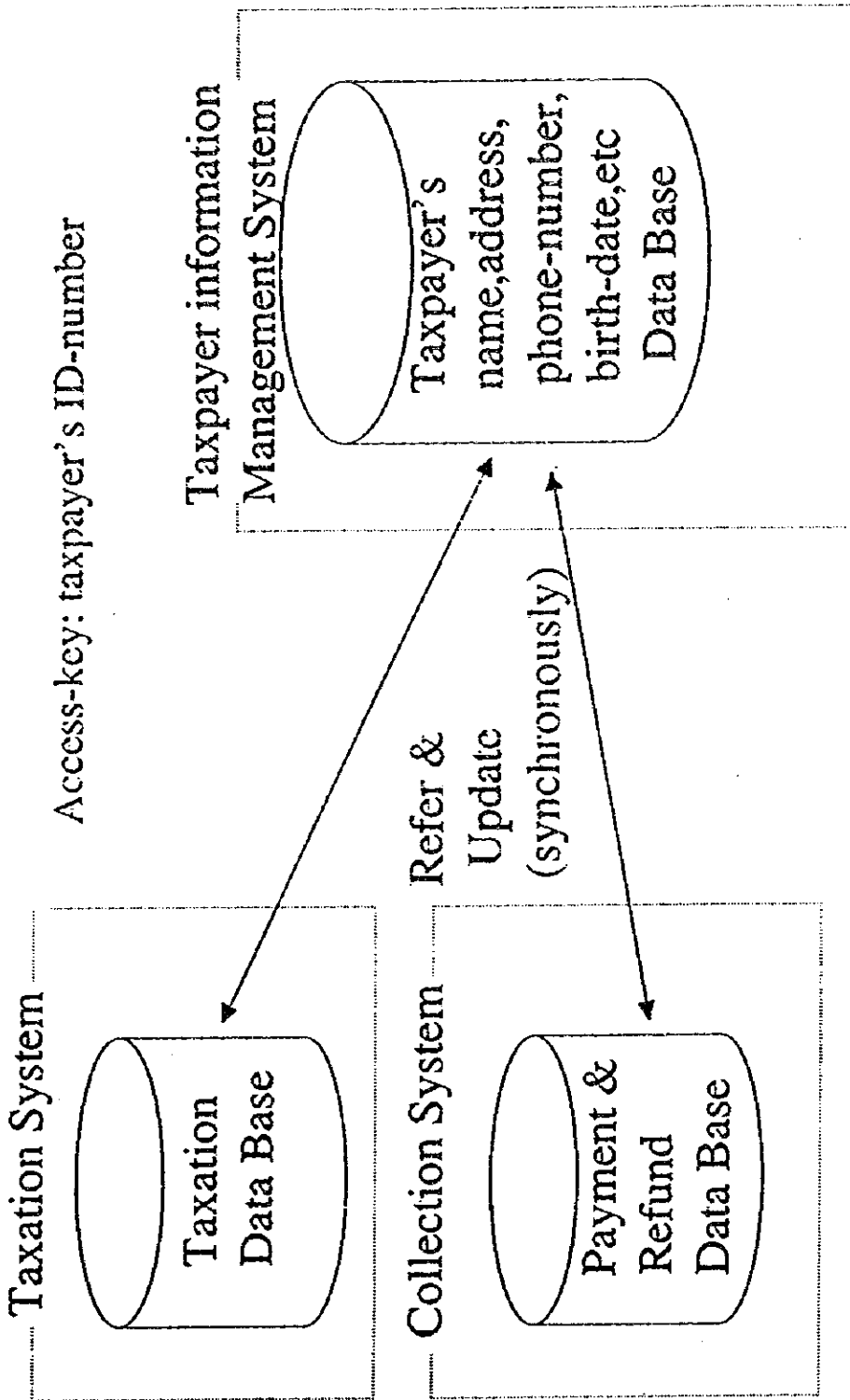


Local Area Network

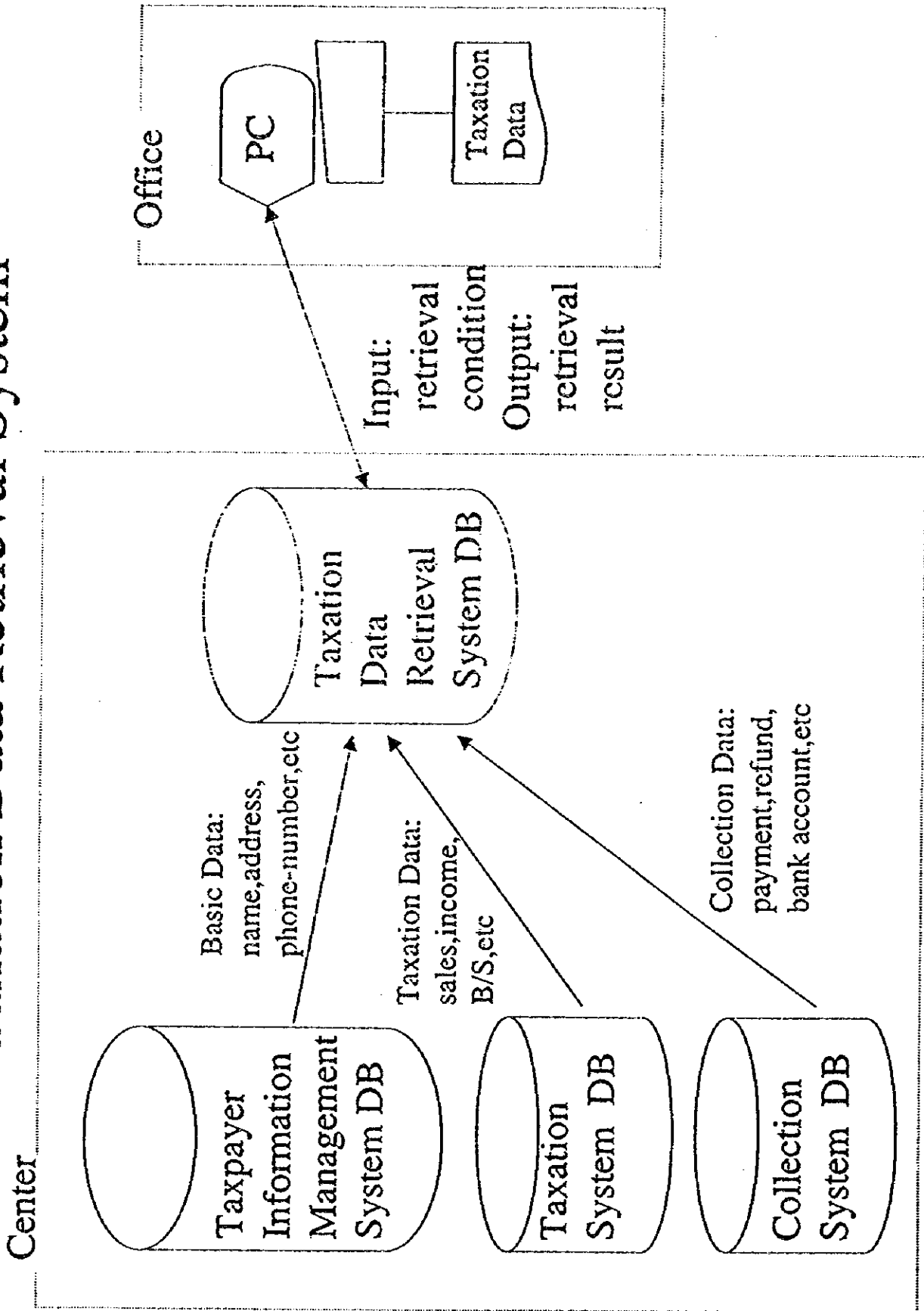
Regional Taxation Bureau, Tax Office



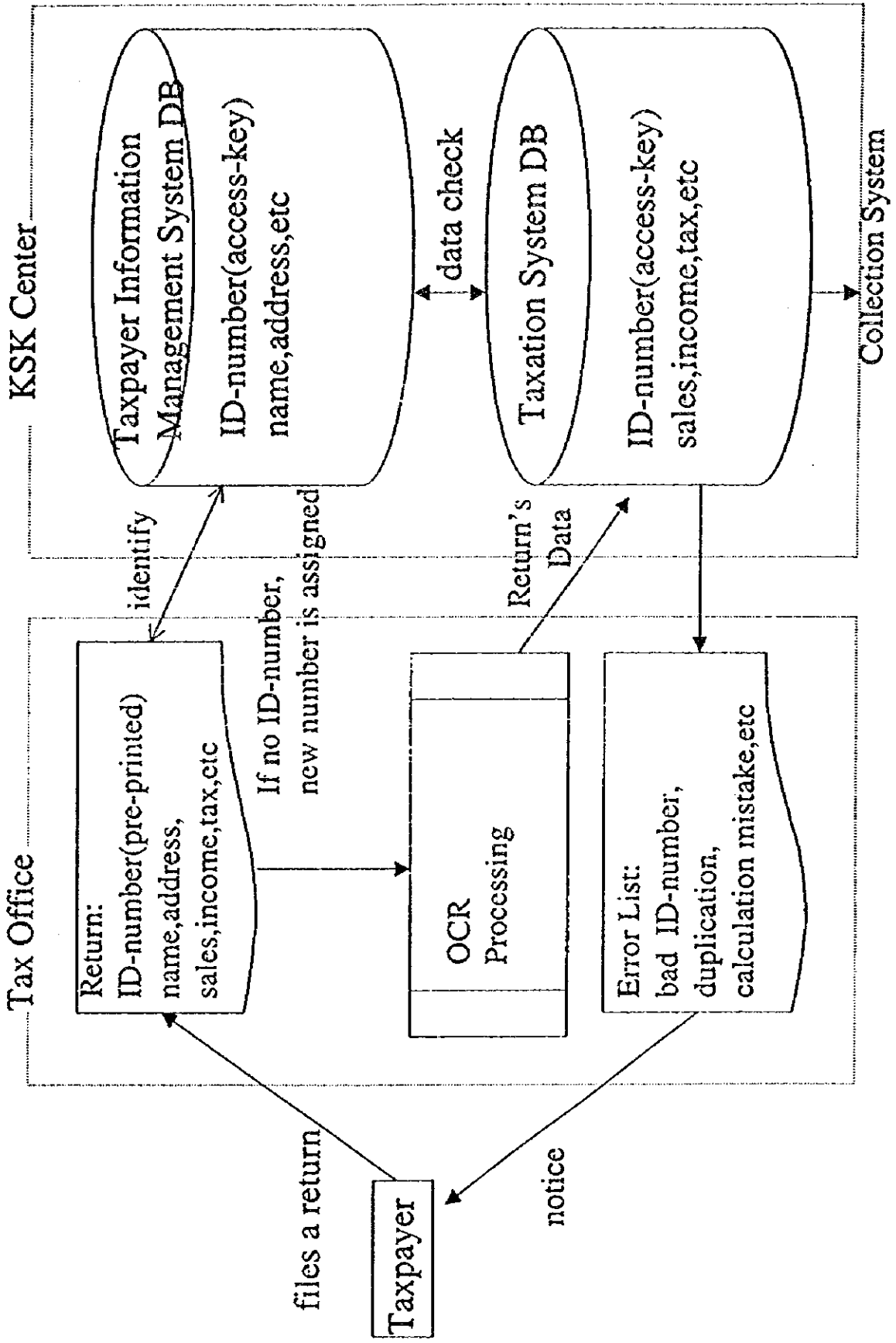
Taxpayer Information Management System



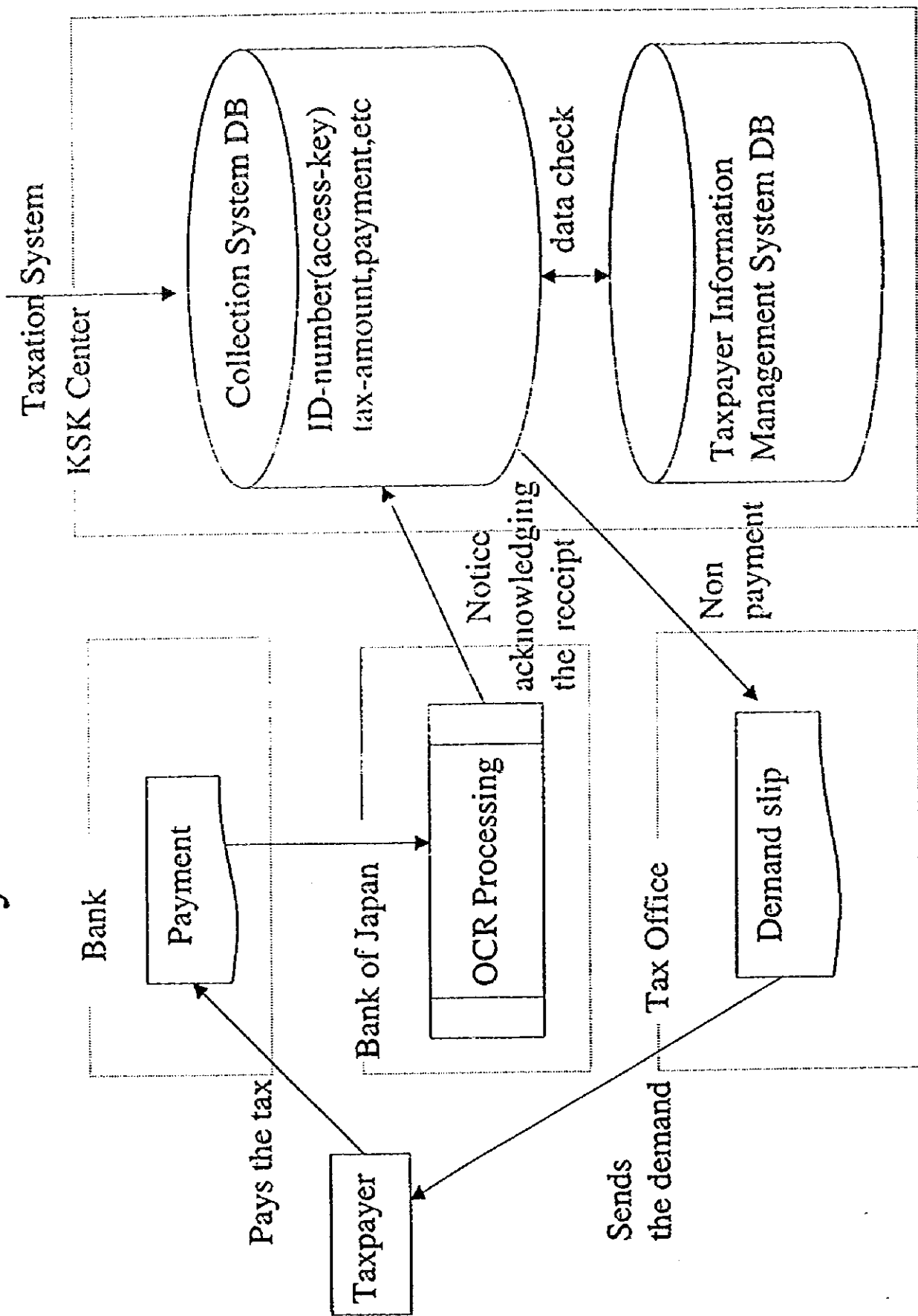
Taxation Data Retrieval System



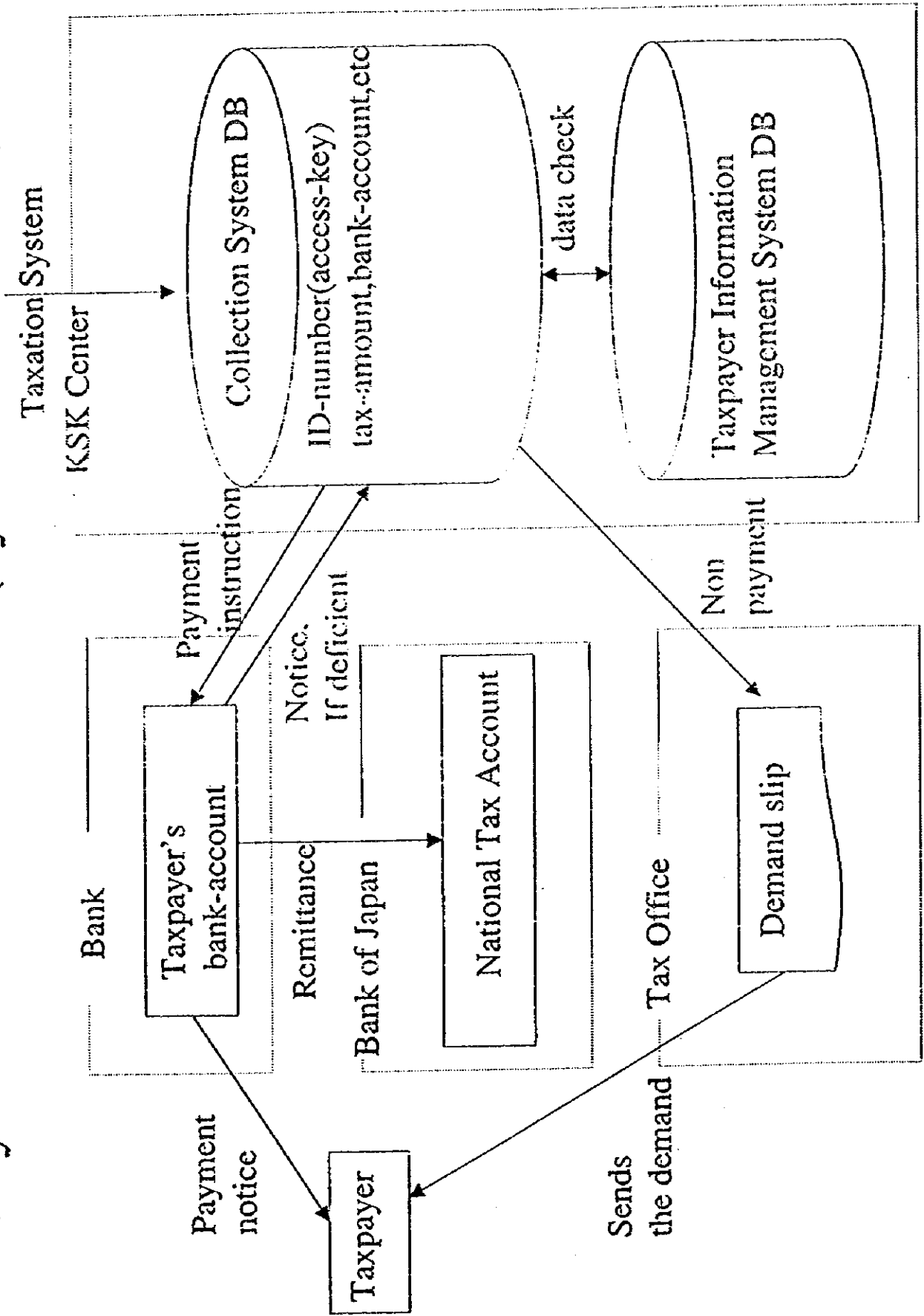
Processing Self-assessed Income Tax Return



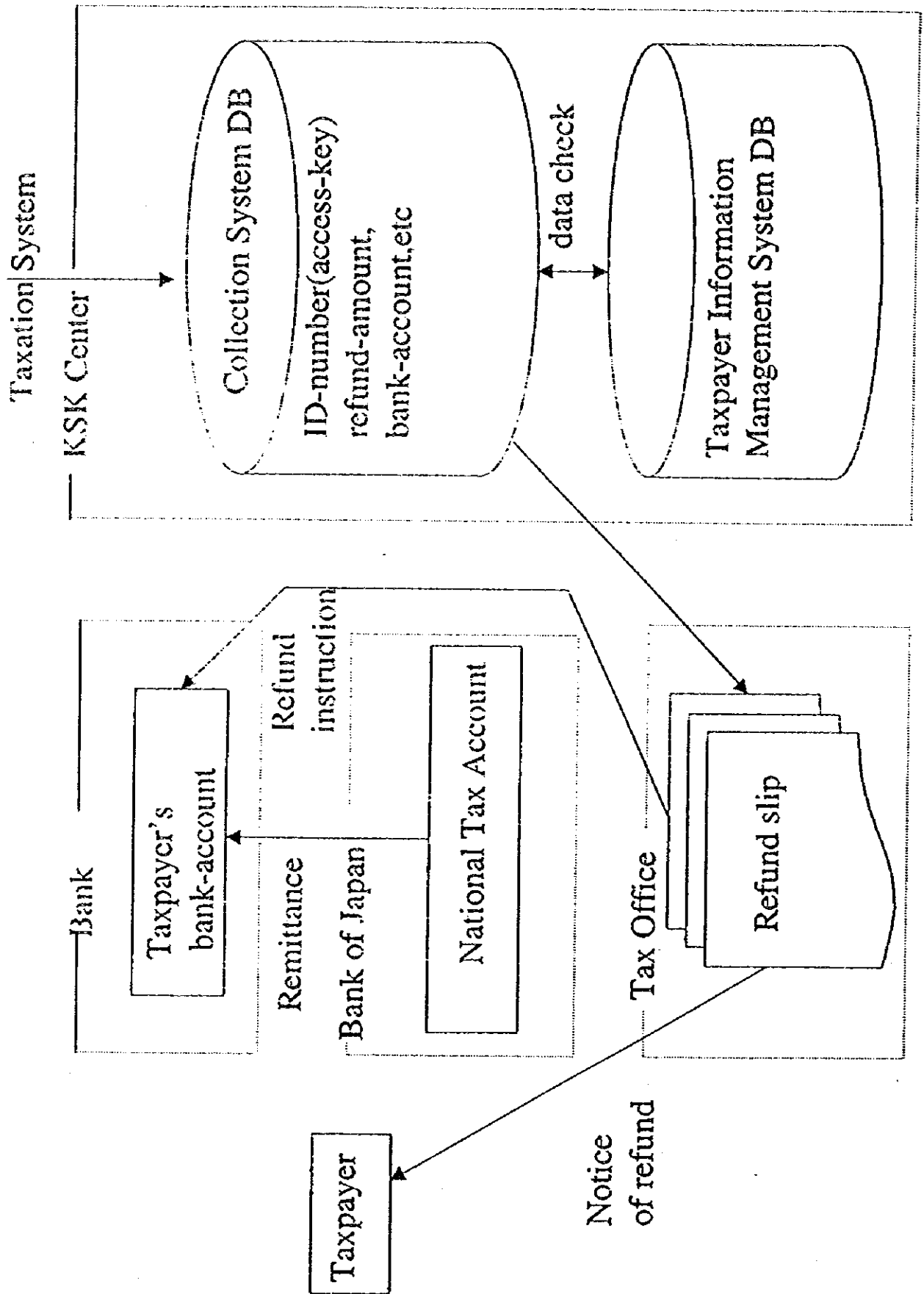
Payment of Income Tax



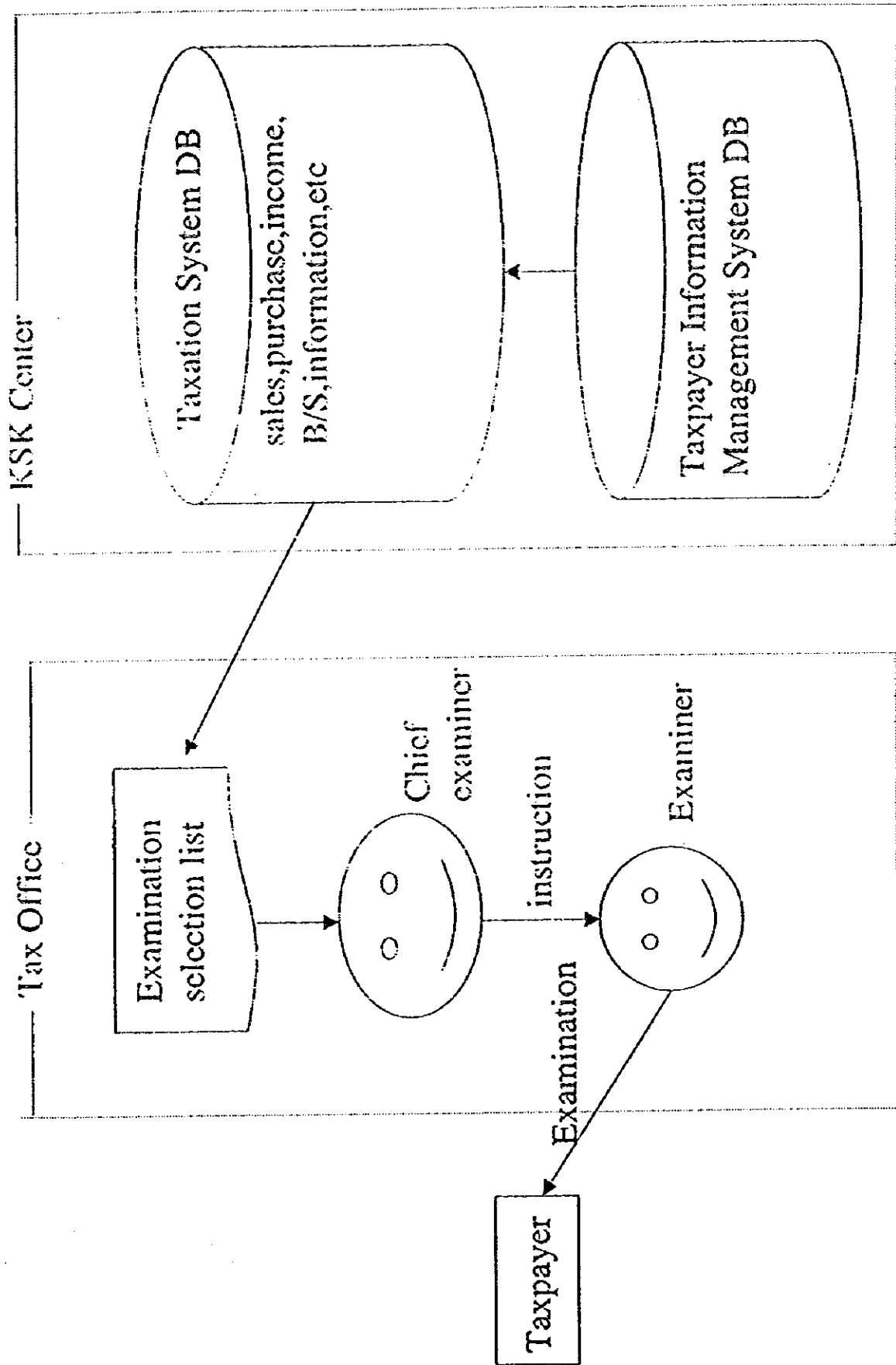
Payment of Income Tax (by Bank Transfer)



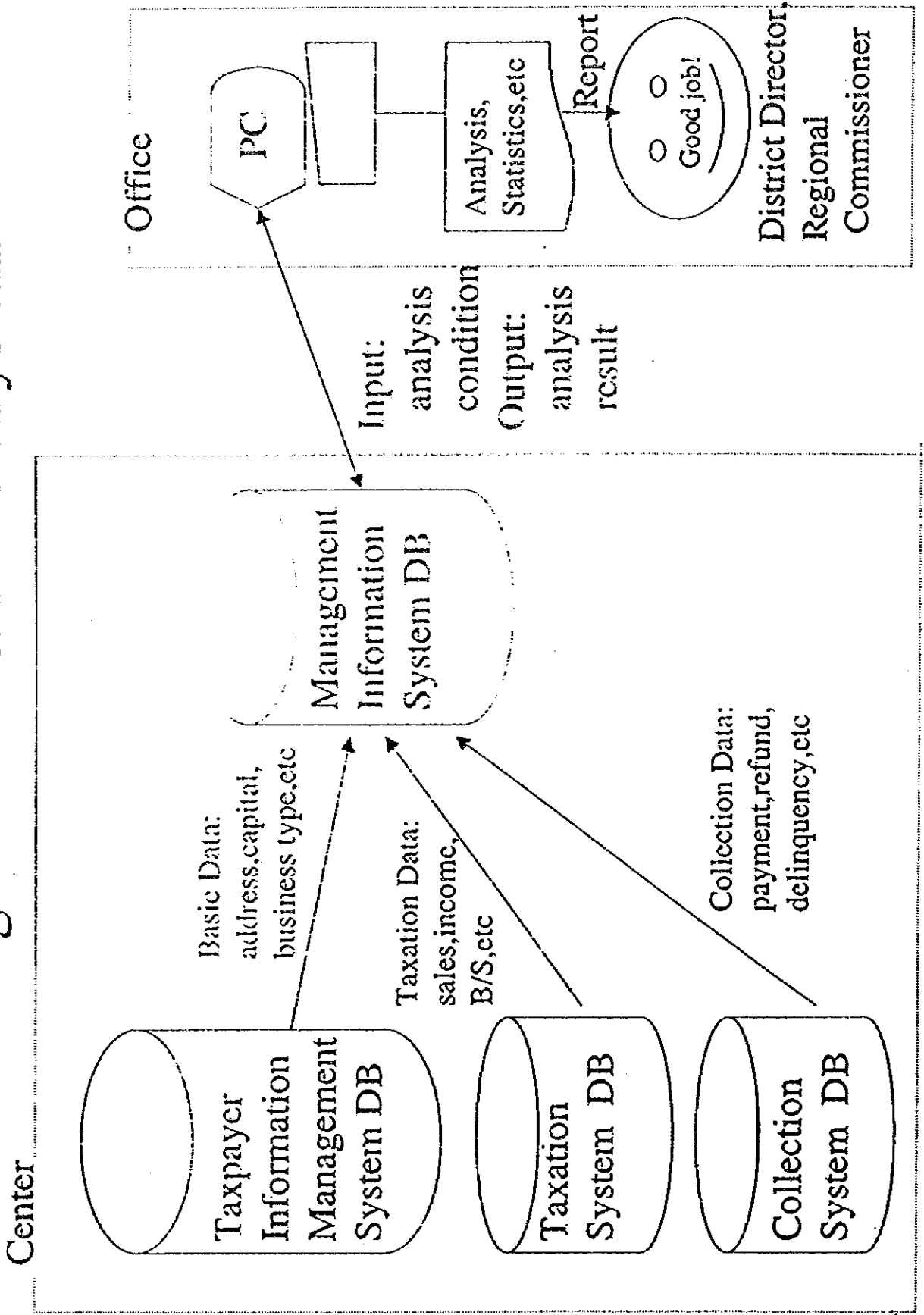
Refund of Income Tax



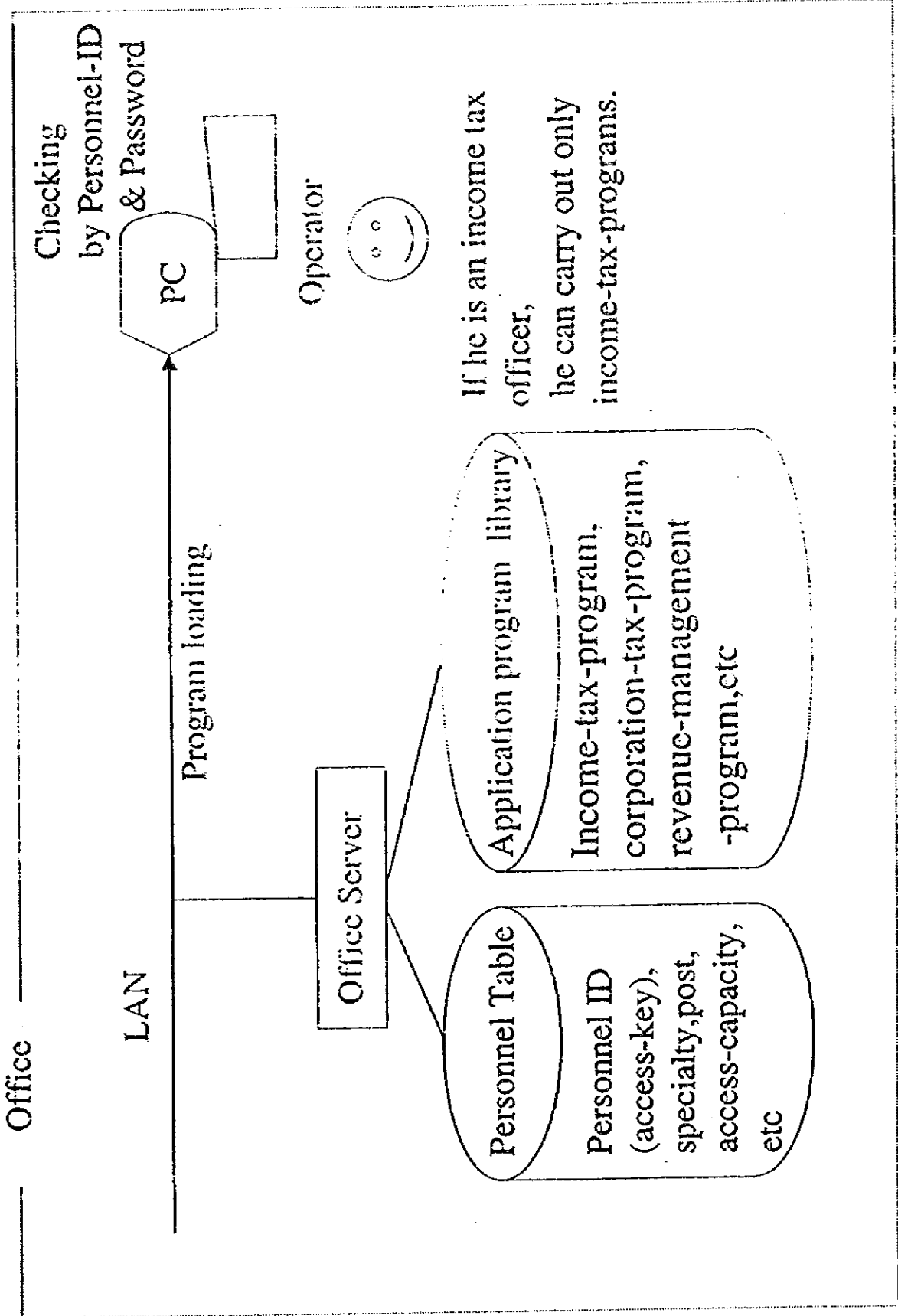
Examination Support System

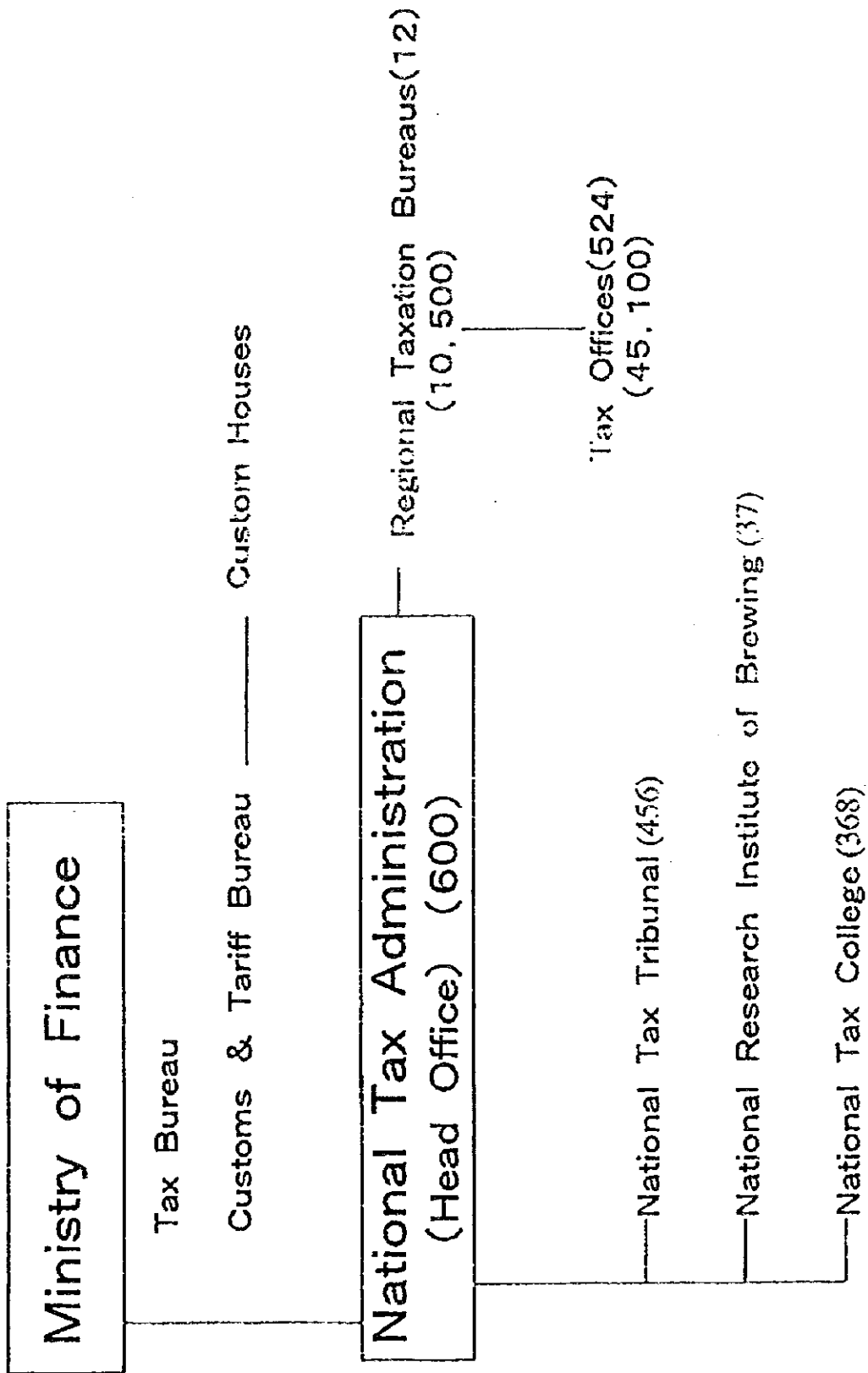


Management Information System



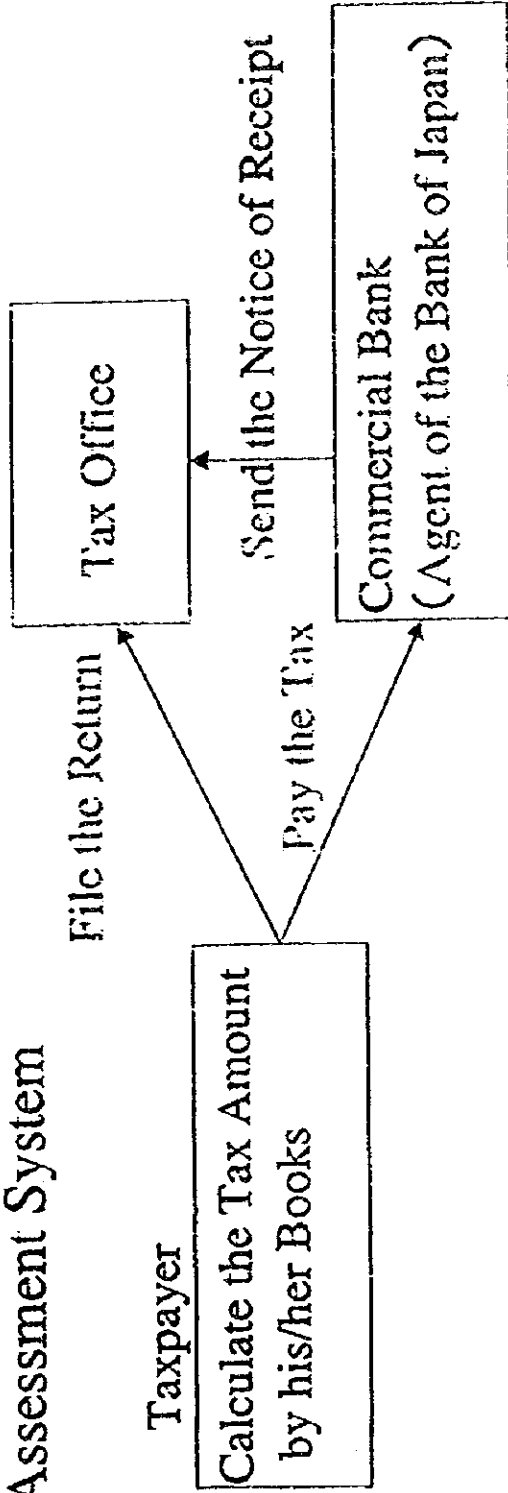
Security



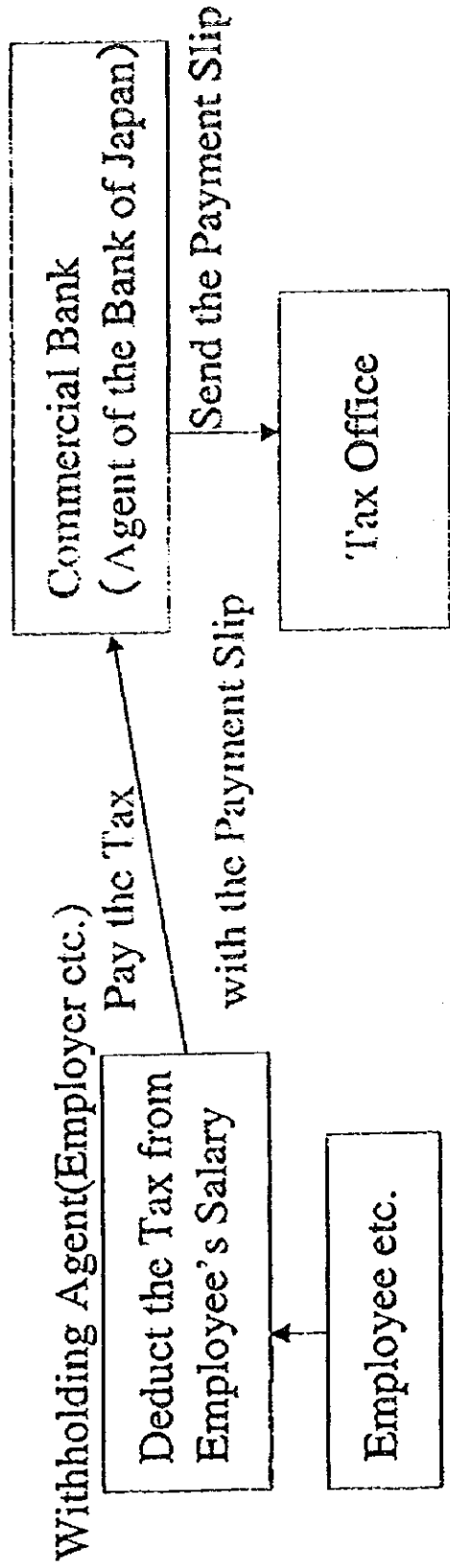


Self-Assessment System and Withholding Tax System

Self-Assessment System

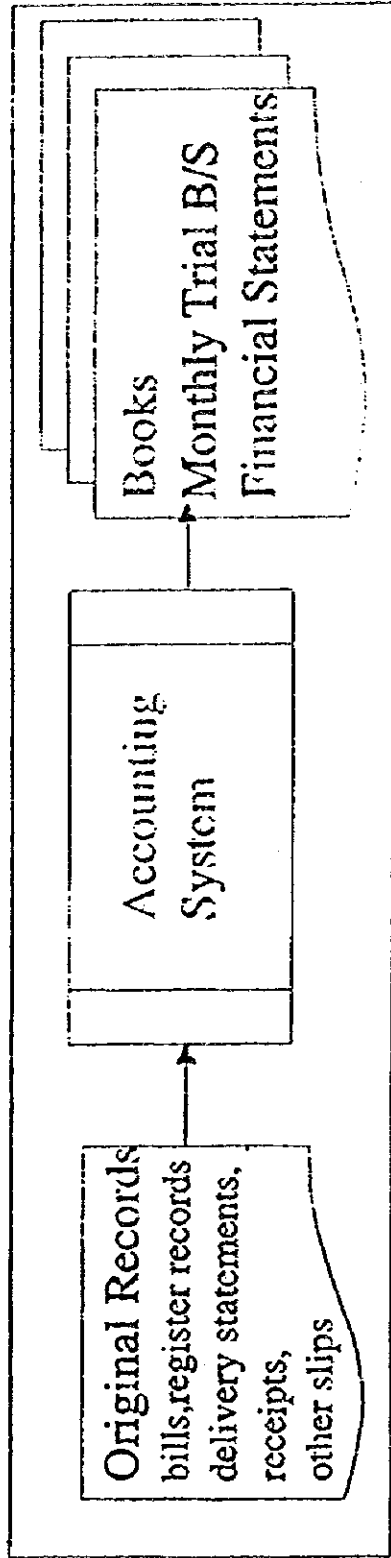


Withholding Tax System

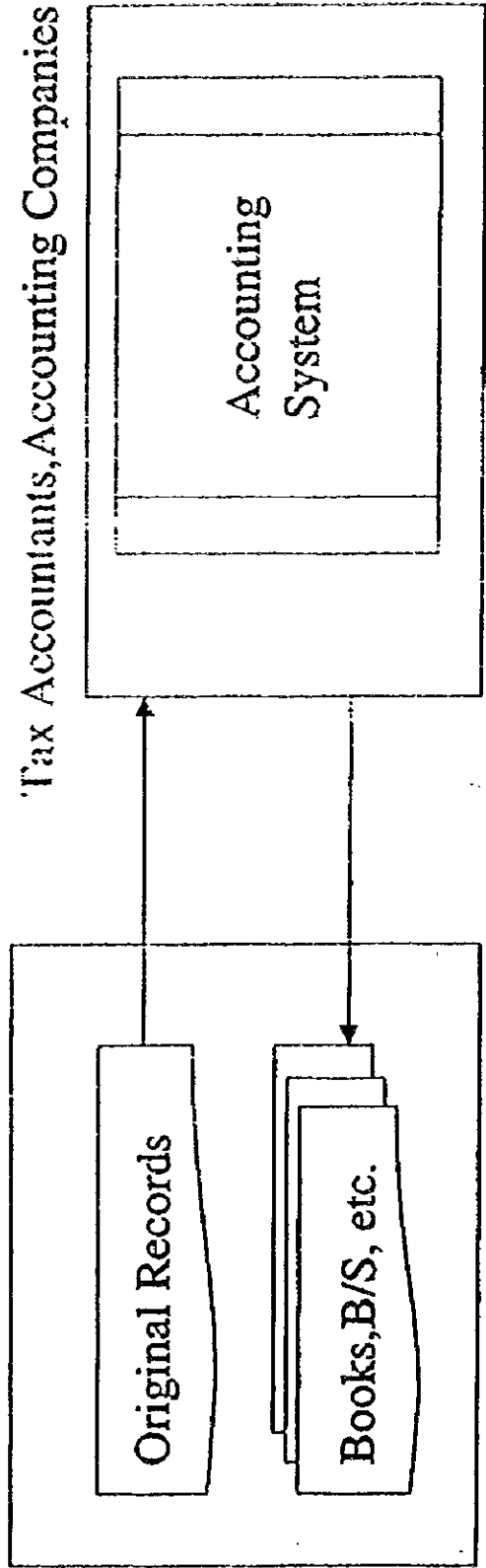


Practical Accounting System

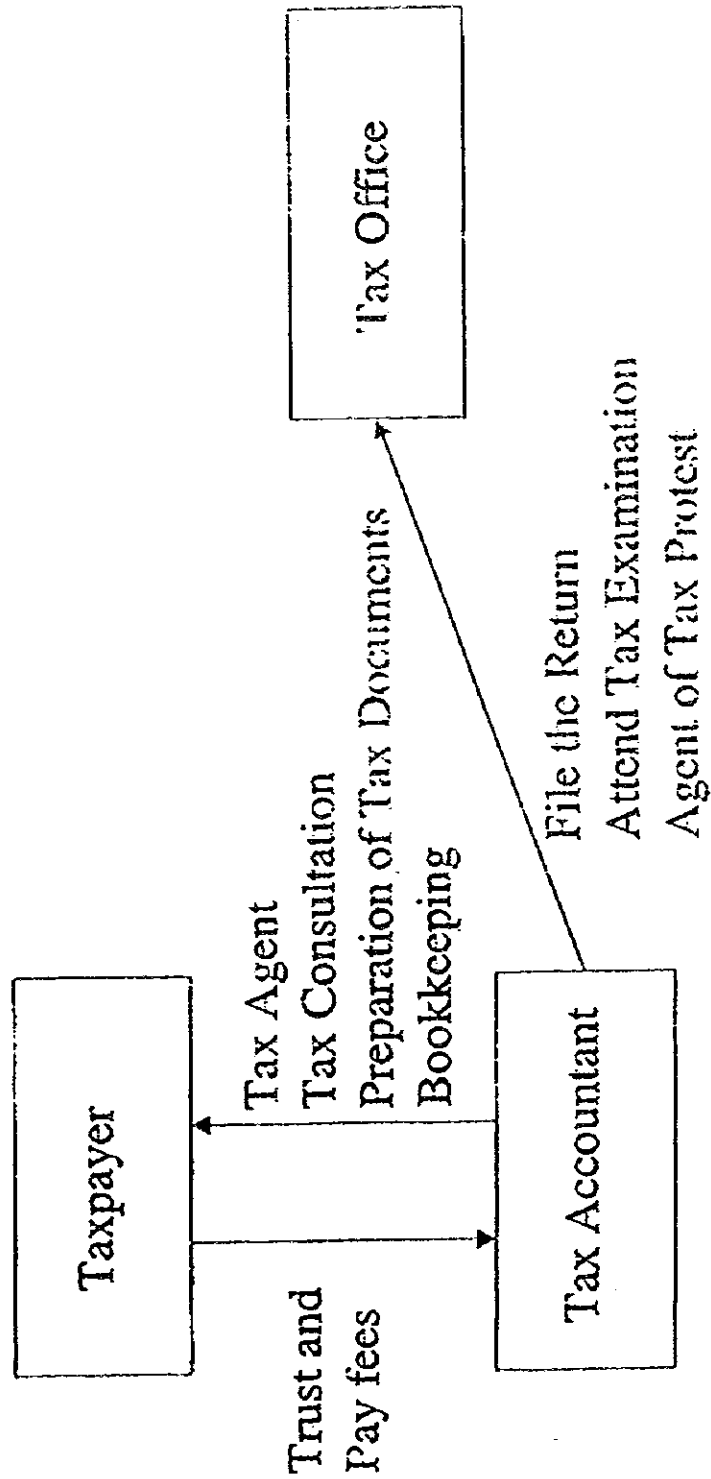
Self-Accounting System



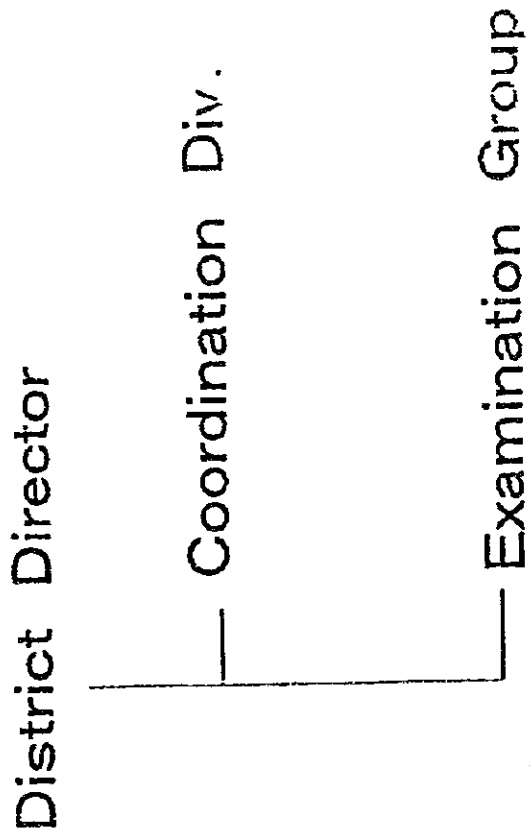
Outsourcing Accounting System



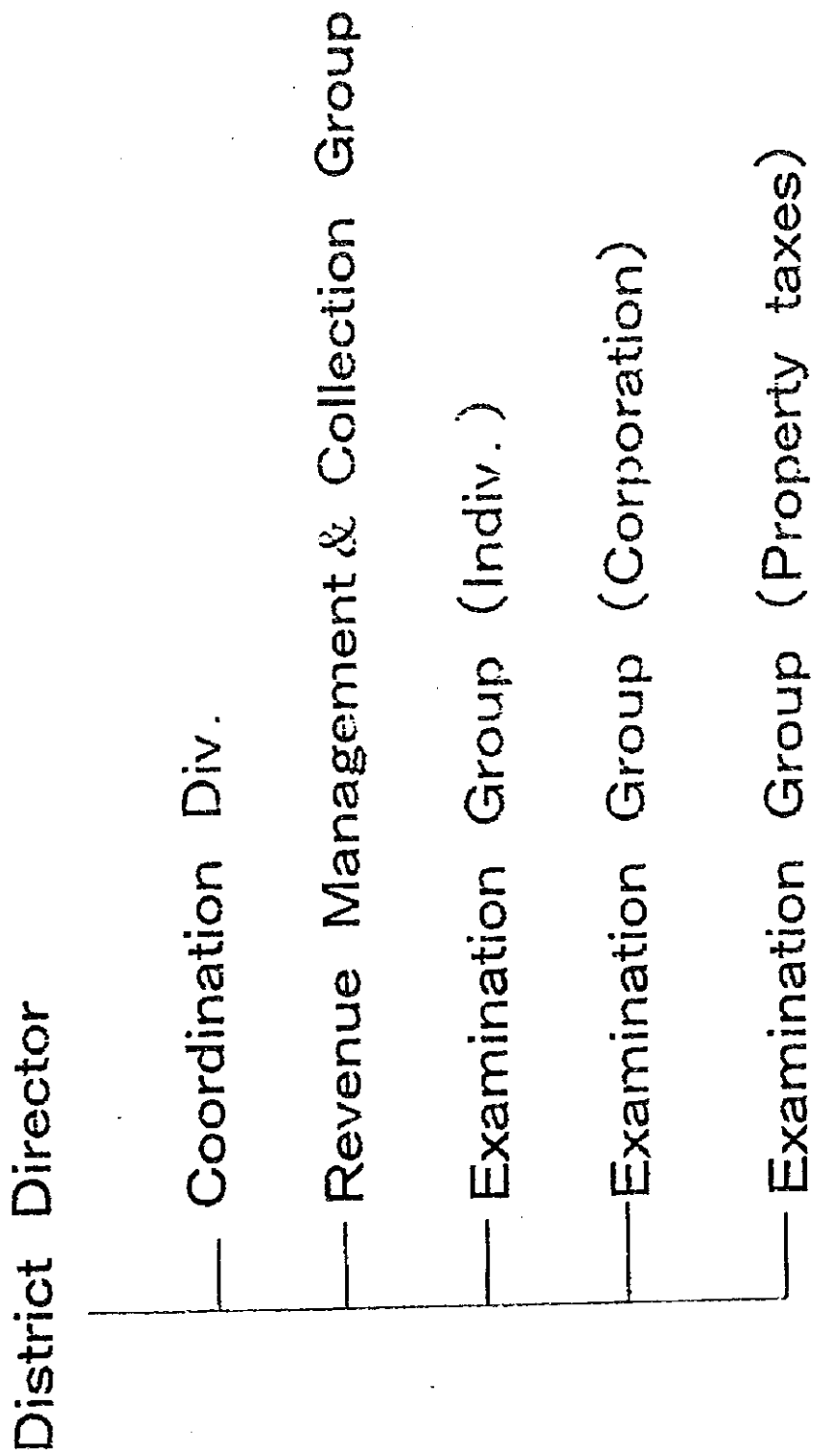
Tax Accountant System



Small Tax Office



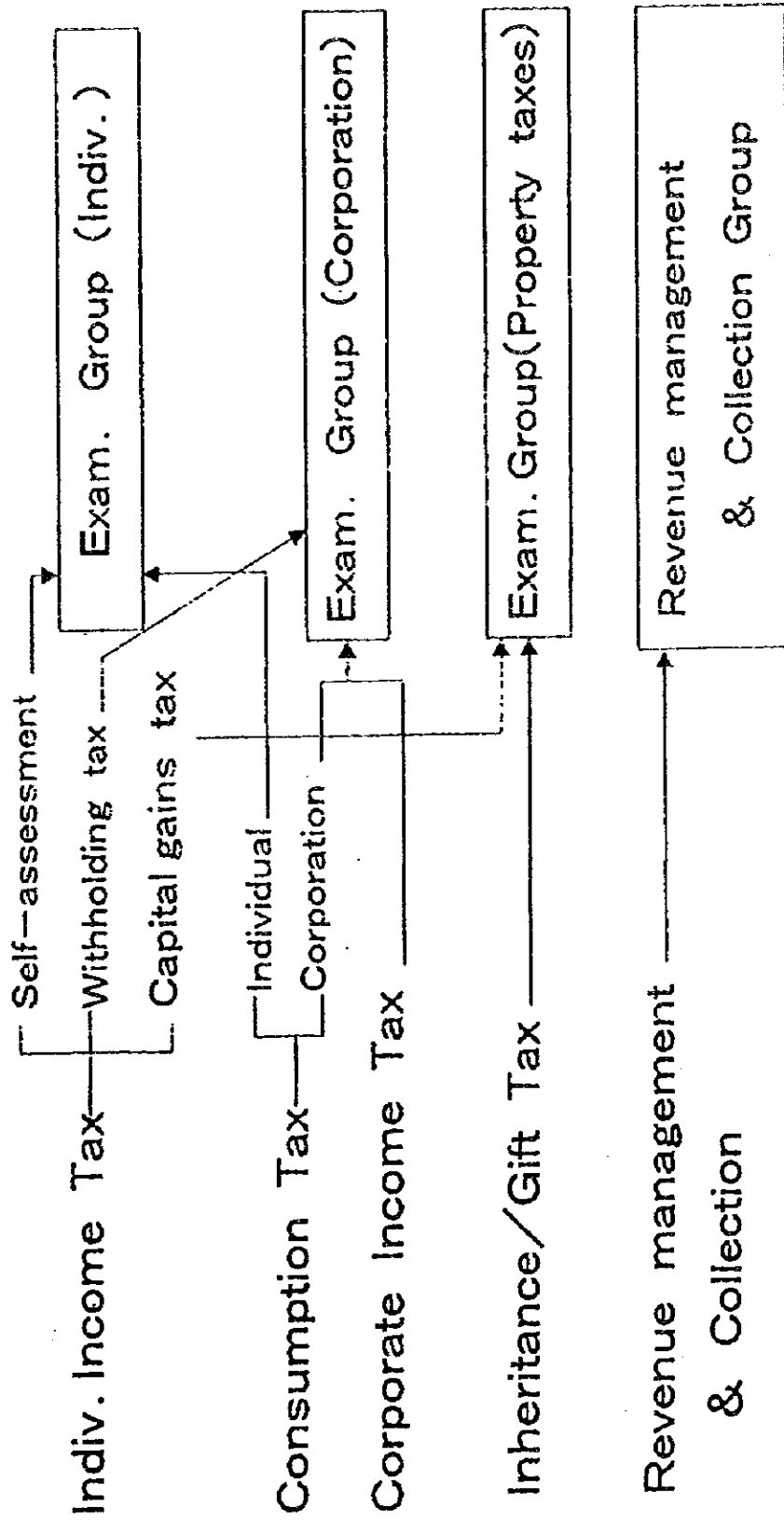
Medium-size Tax Office



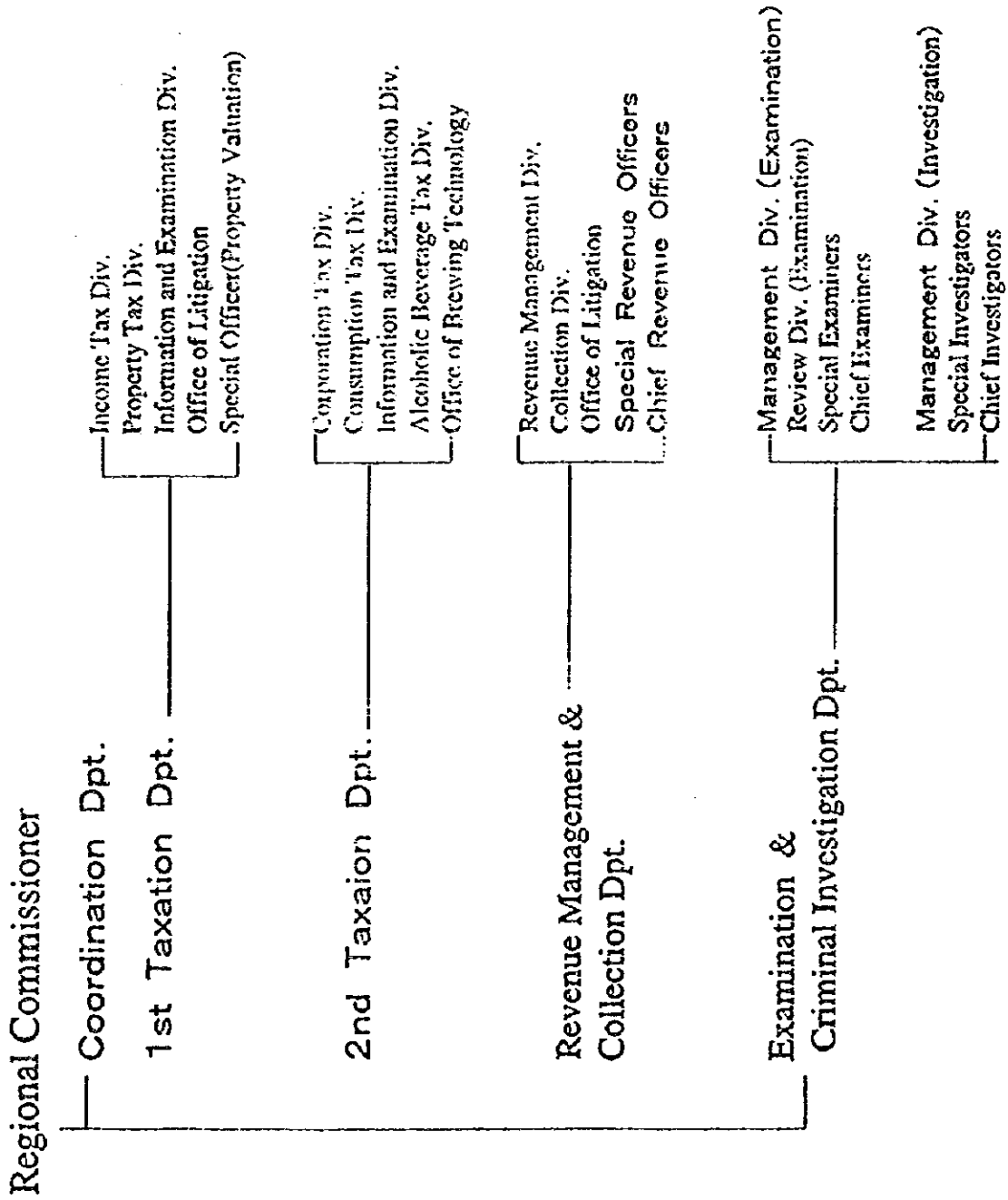
Organization of Large Tax Office

- District Director
- Deputy District Directors
 - Special Revenue Officers
 - Special Examiners (Indiv.)
 - Special Examiners (Corporation)
 - Coordination Div.
 - Special Officer(Public Relations)
 - 1st Revenue Management & Collection Group (Revenue Management)
 - 2nd Revenue Management & Collection Group (Collection)
 - 1st Examination Group (Indiv.) (administrative work)
 - 2nd Examination Group (Indiv.) (examination)
 - 3rd Examination Group (Indiv.)
 - 1st Examination Group (Corporation) (administrative work)
 - 2nd Examination Group (Corporation)(withholding income tax)
 - 3rd Examination Group (Corporation) (examination)
 - Examination Group (Property taxes)
 - Chief Examiner (Alcoholic Beverage)

Administration of Major Taxes (Tax Office)



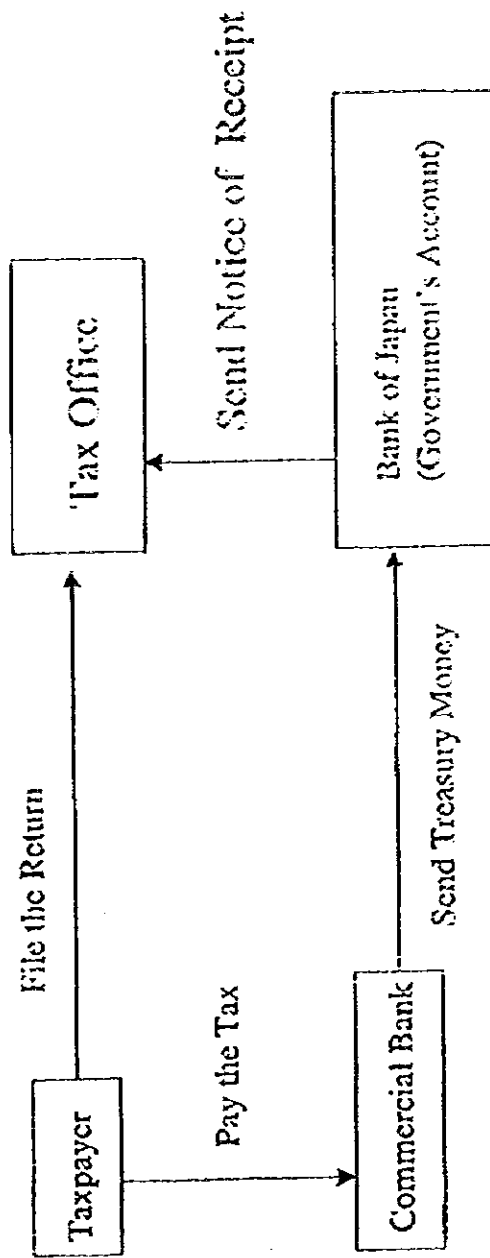
Organization of Taxation Bureau



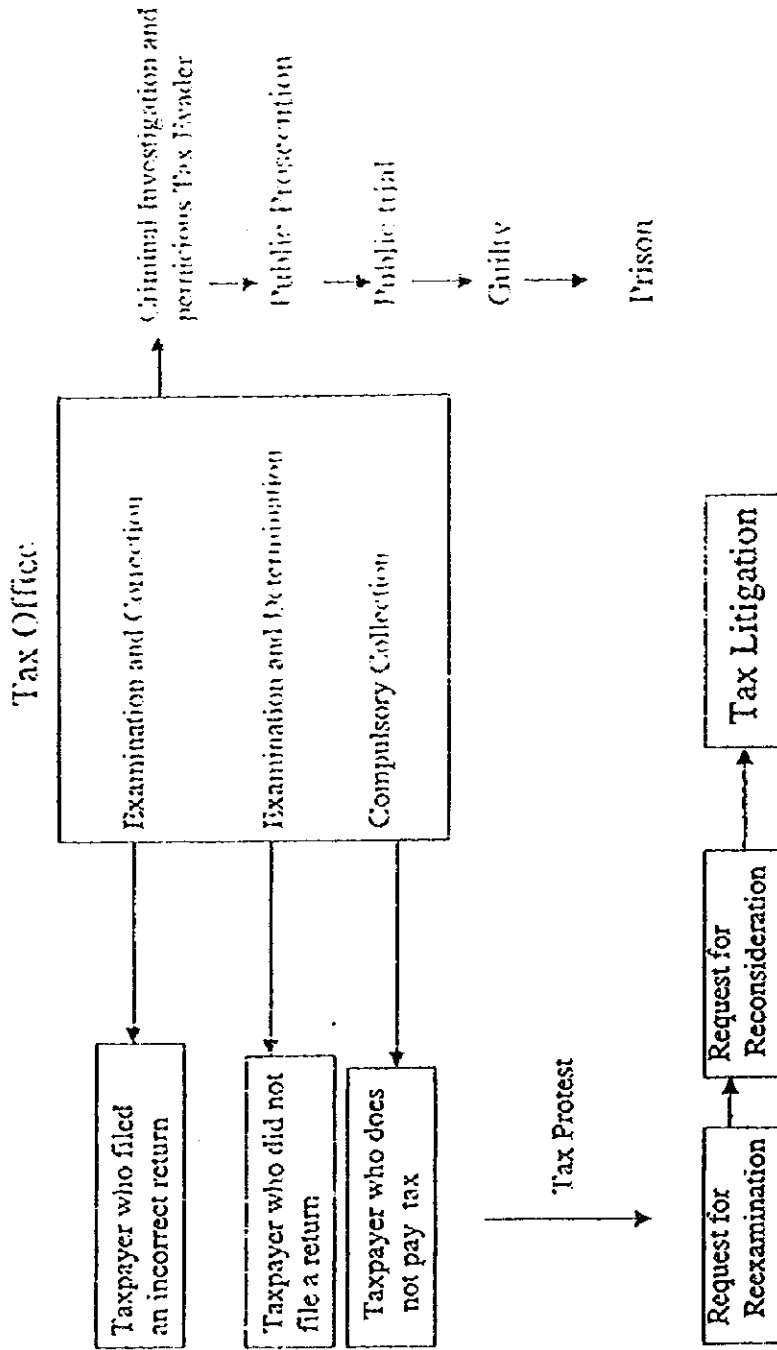
Filing and Payment of Individual Income Tax

Filing Period : Feb. 16-Mar. 15

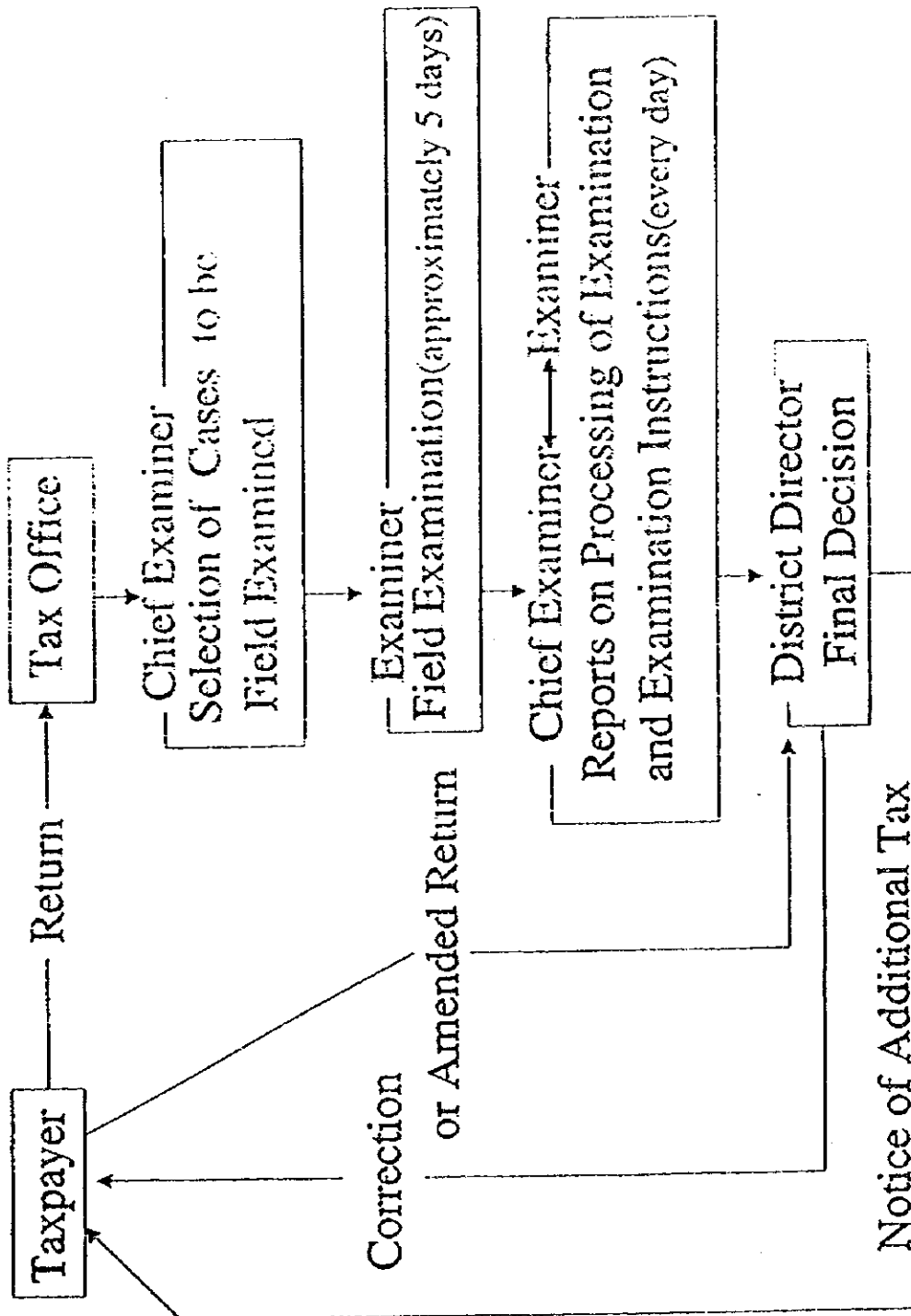
Due Date of Payment : Mar. 15



Process of Examination, Investigation and Collection



Process of Examination



Purpose of Information

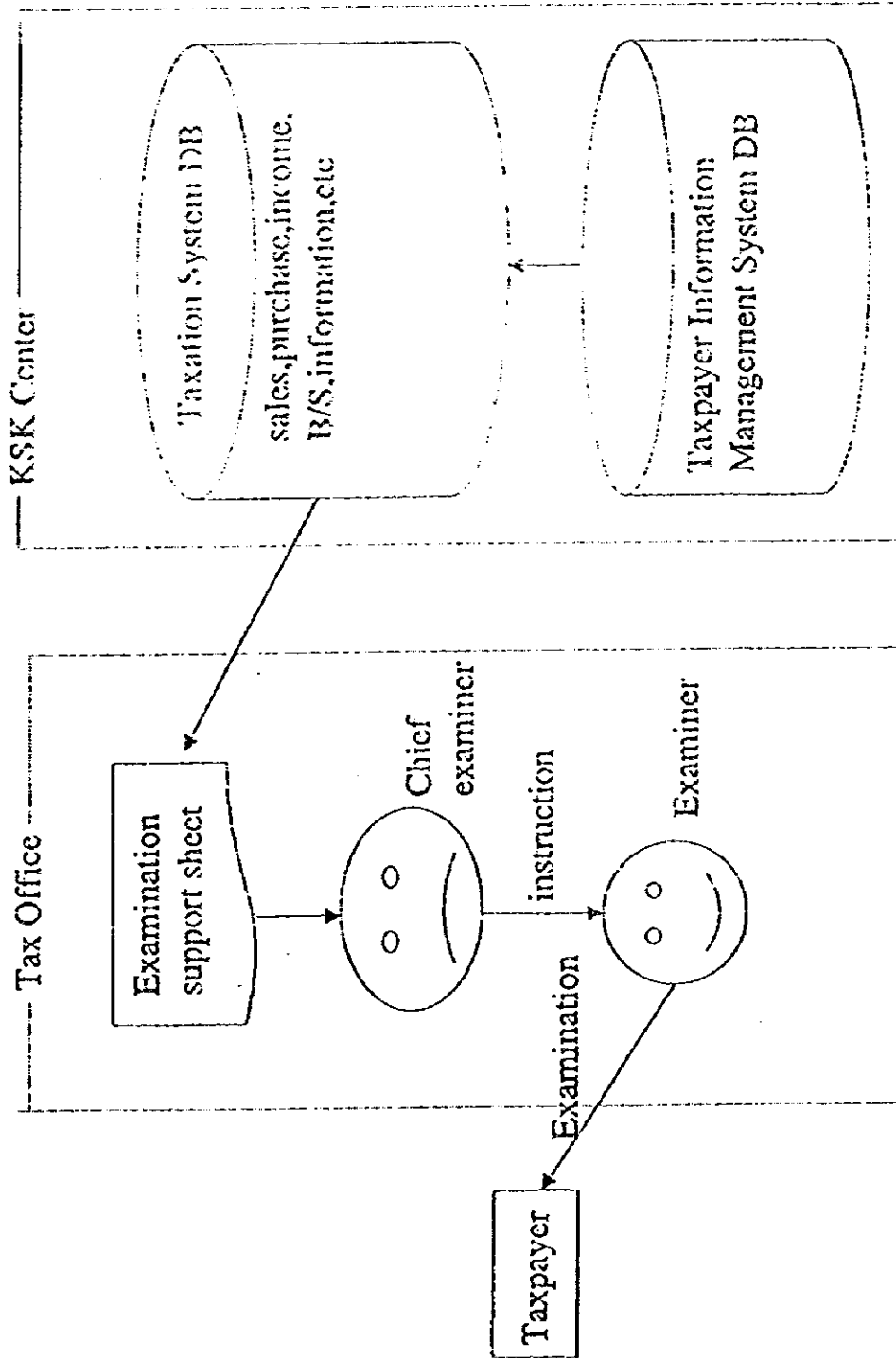
Prevention of Tax Evasion

Grasp of new Taxpayers

Selection of Examination Cases

Field Examination

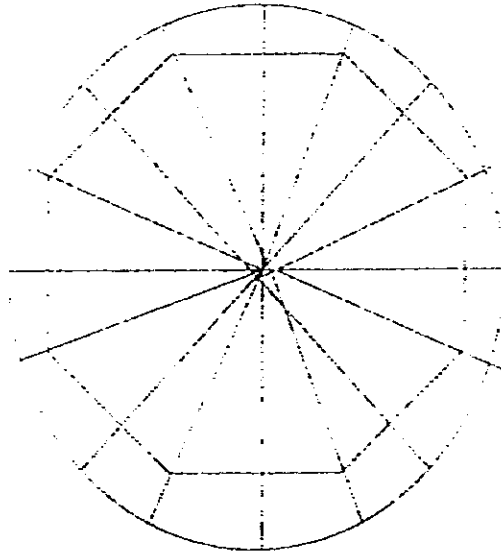
Examination Support System



Examination Support Sheet

Financial Statements (past 3years) Radar Chart Analysis

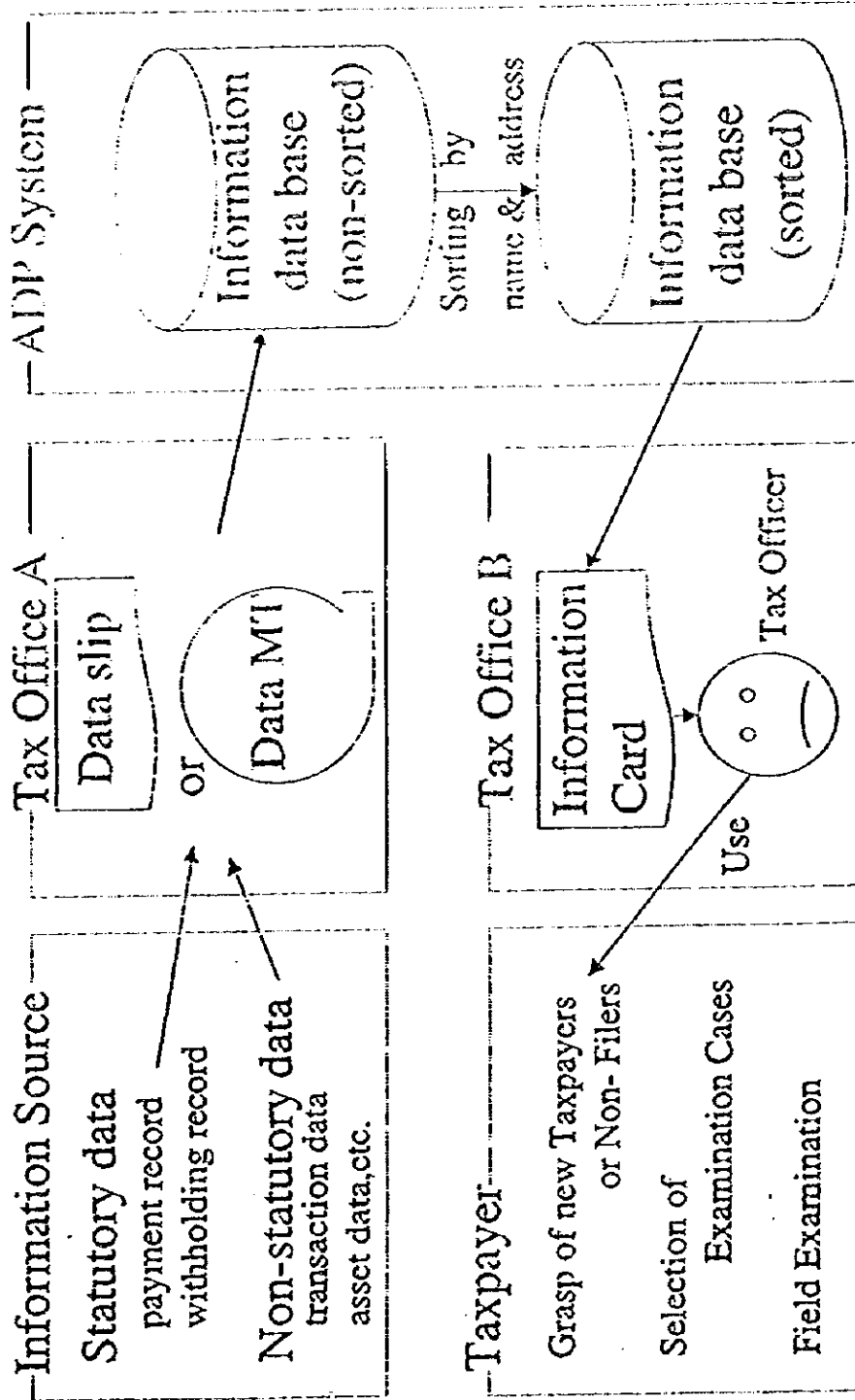
FY 1995	FY 1996	FY 1997
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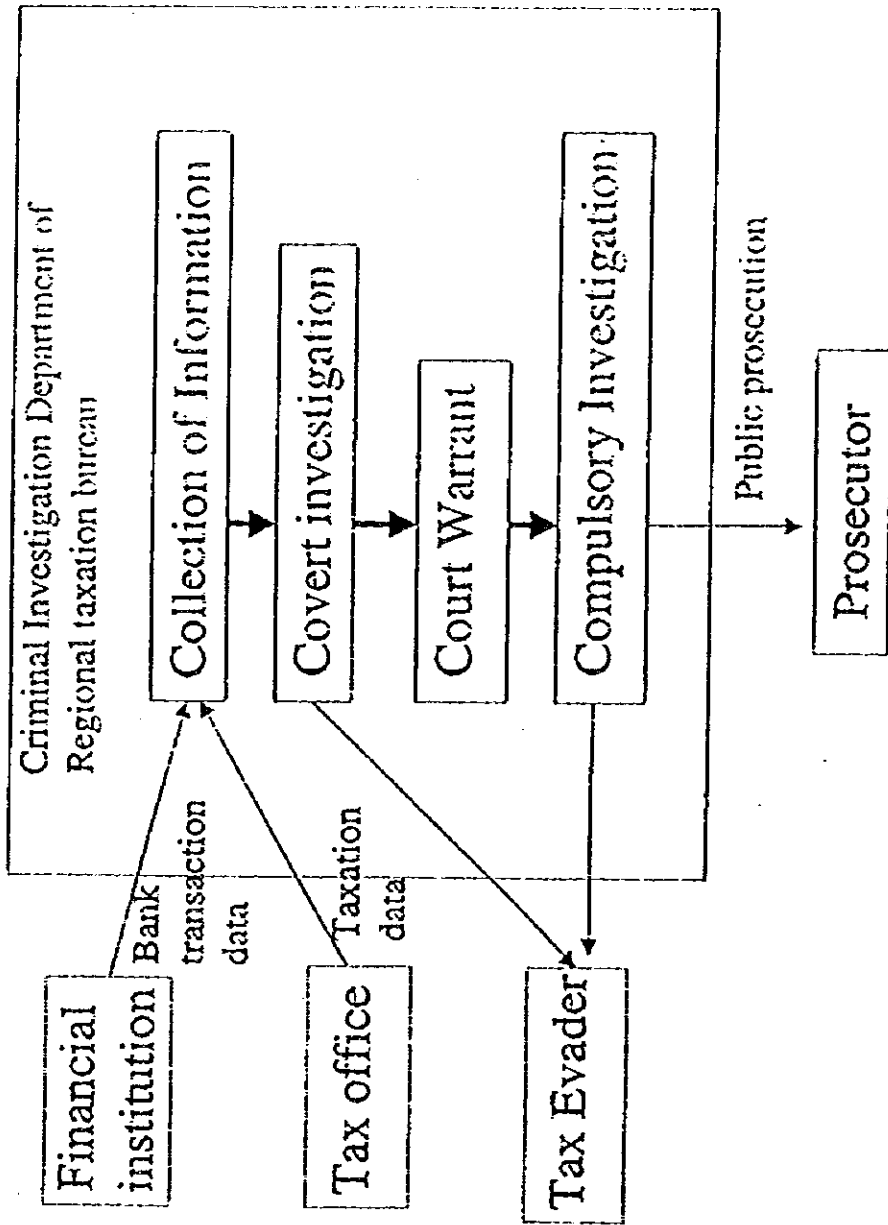
Financial Analysis

Miscellaneous Information

Information Processing



Process of Criminal Investigation

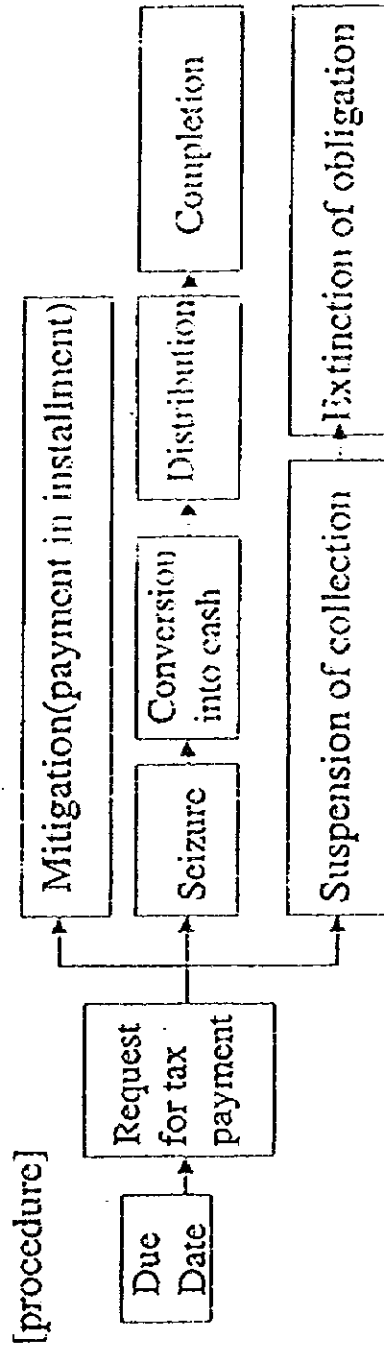


Process of Compulsory Collection

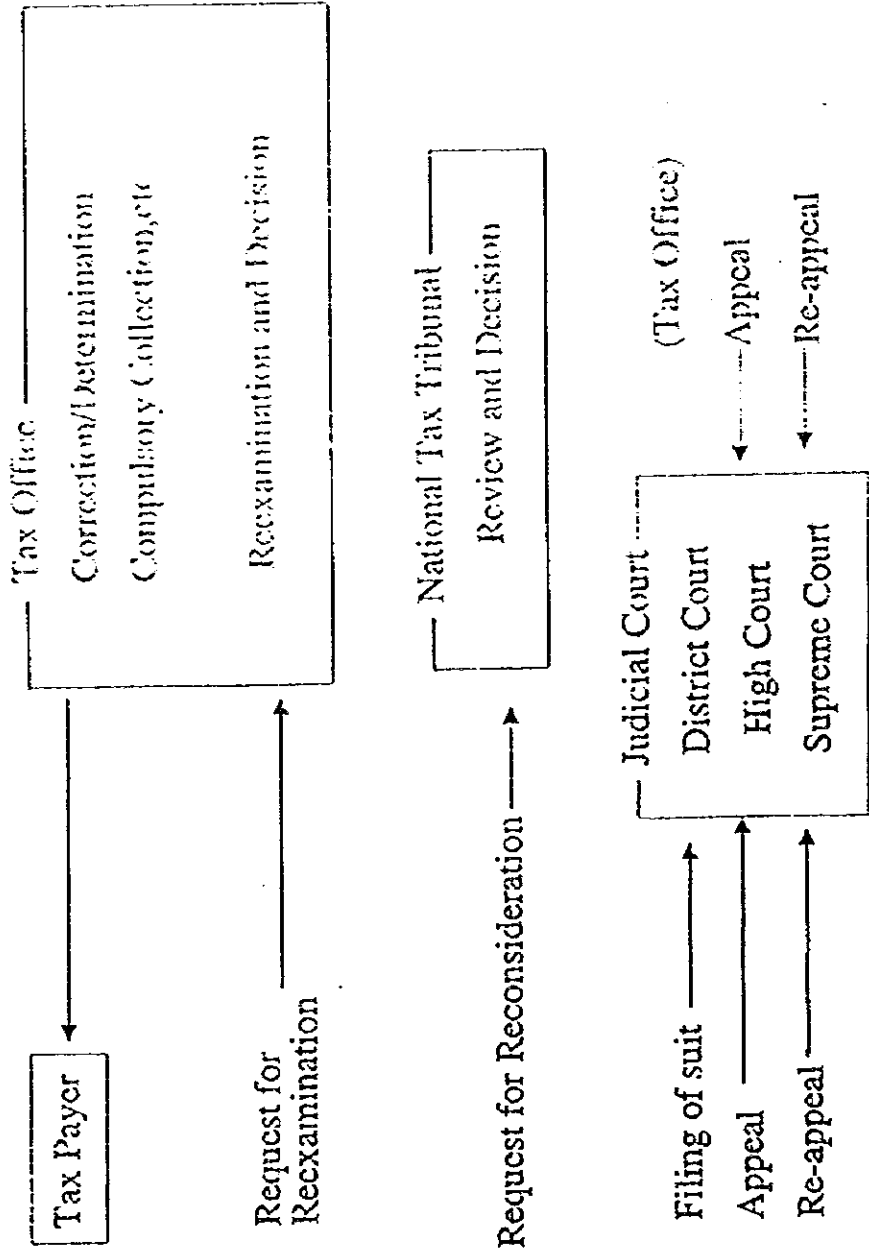
[Power of self-enforcement]

to make inquiries and inspection
to conduct search

to seize property and convert into cash

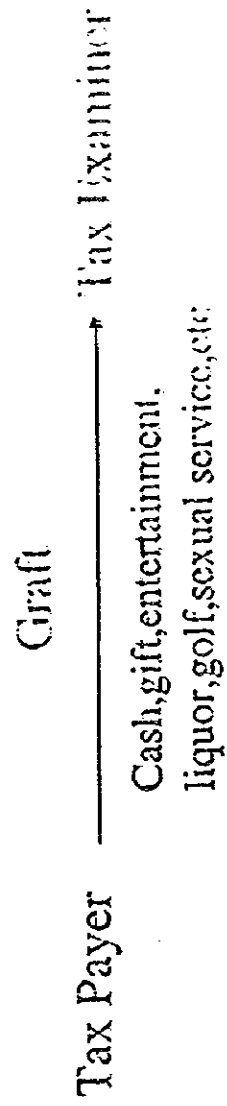


Tax Protest and Tax Suit

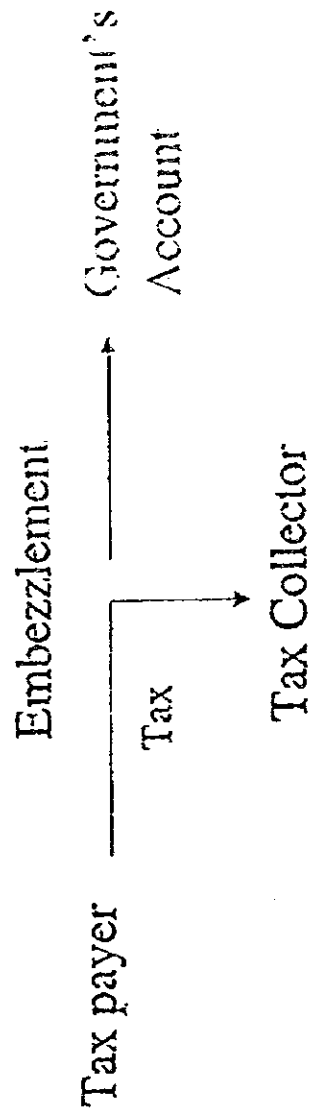


Corruption

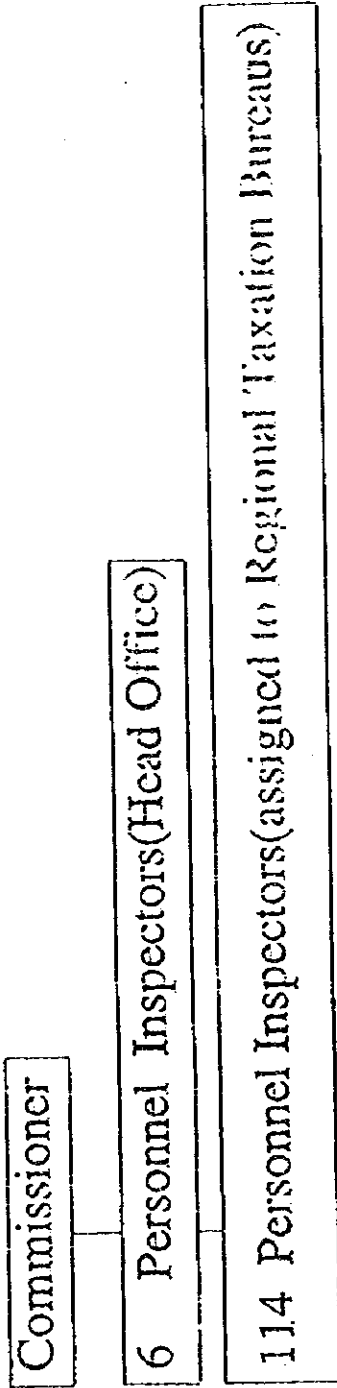
Case 1



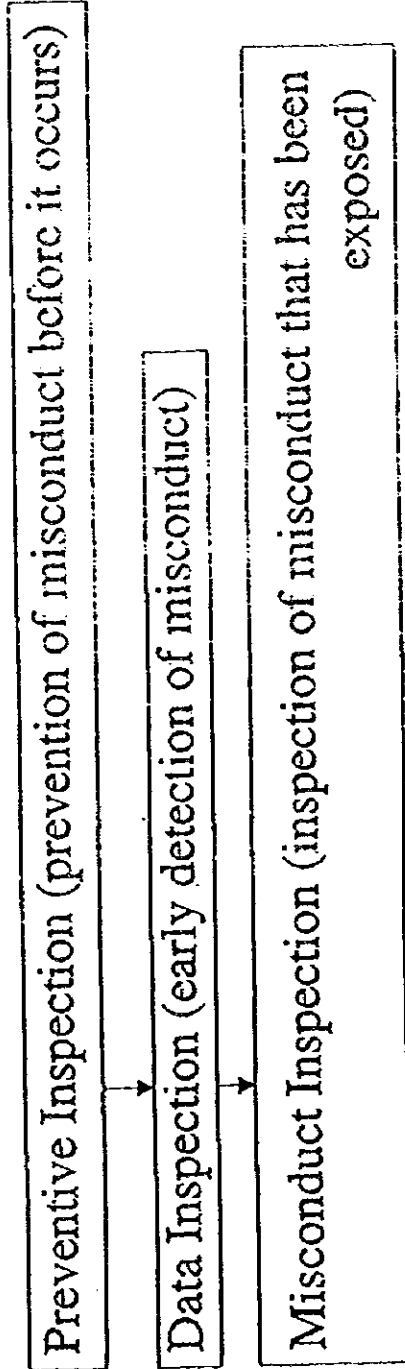
Case 2



Personnel Inspection System

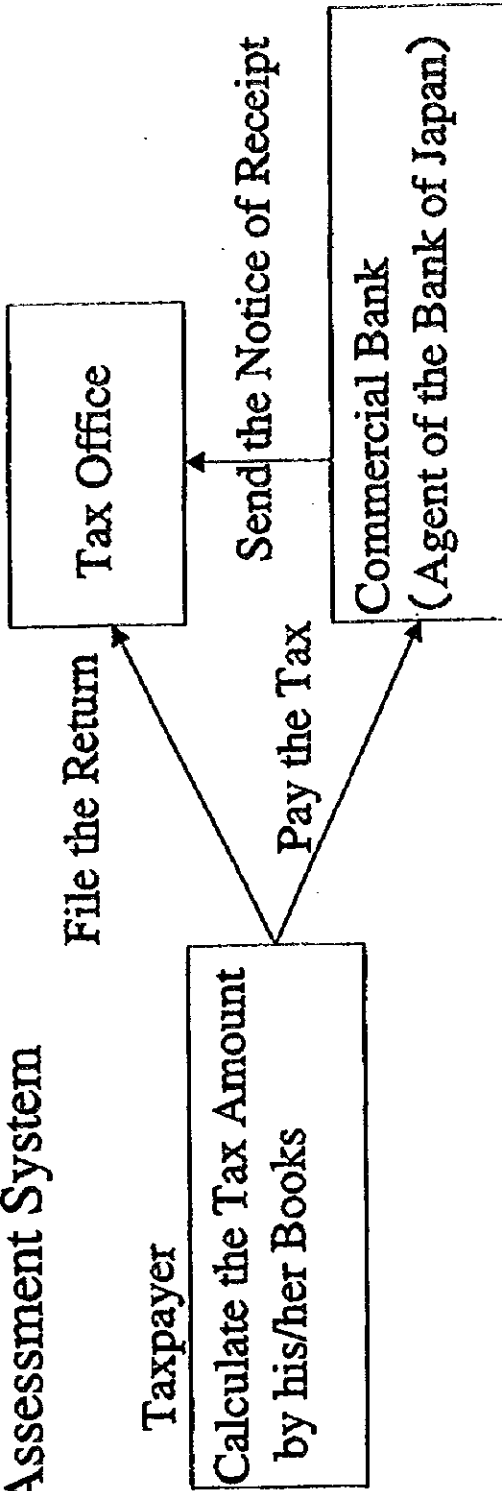


Inspection Steps

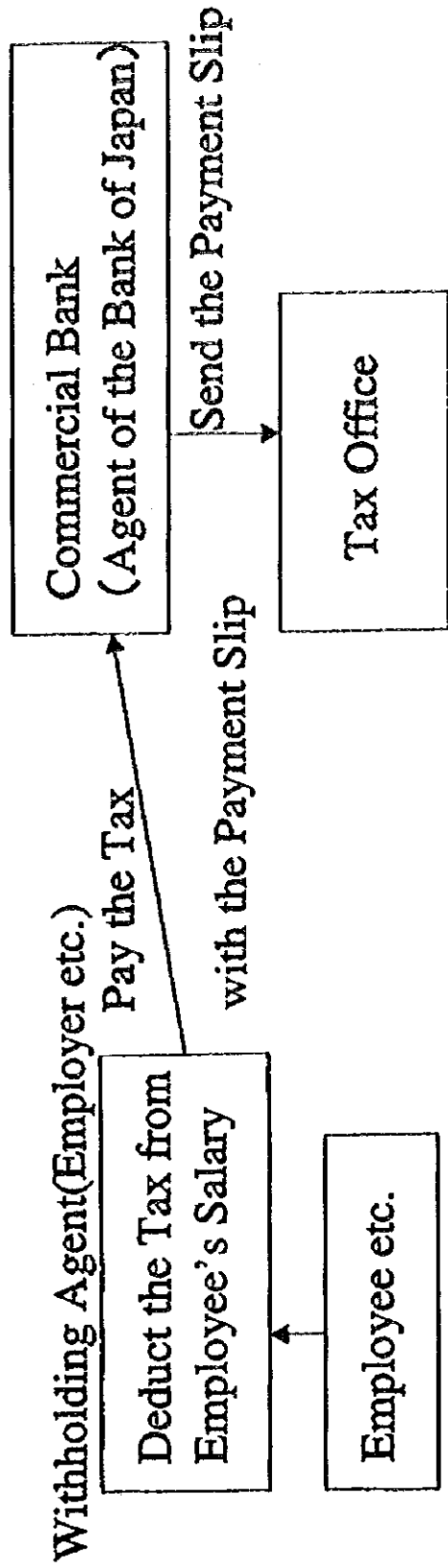


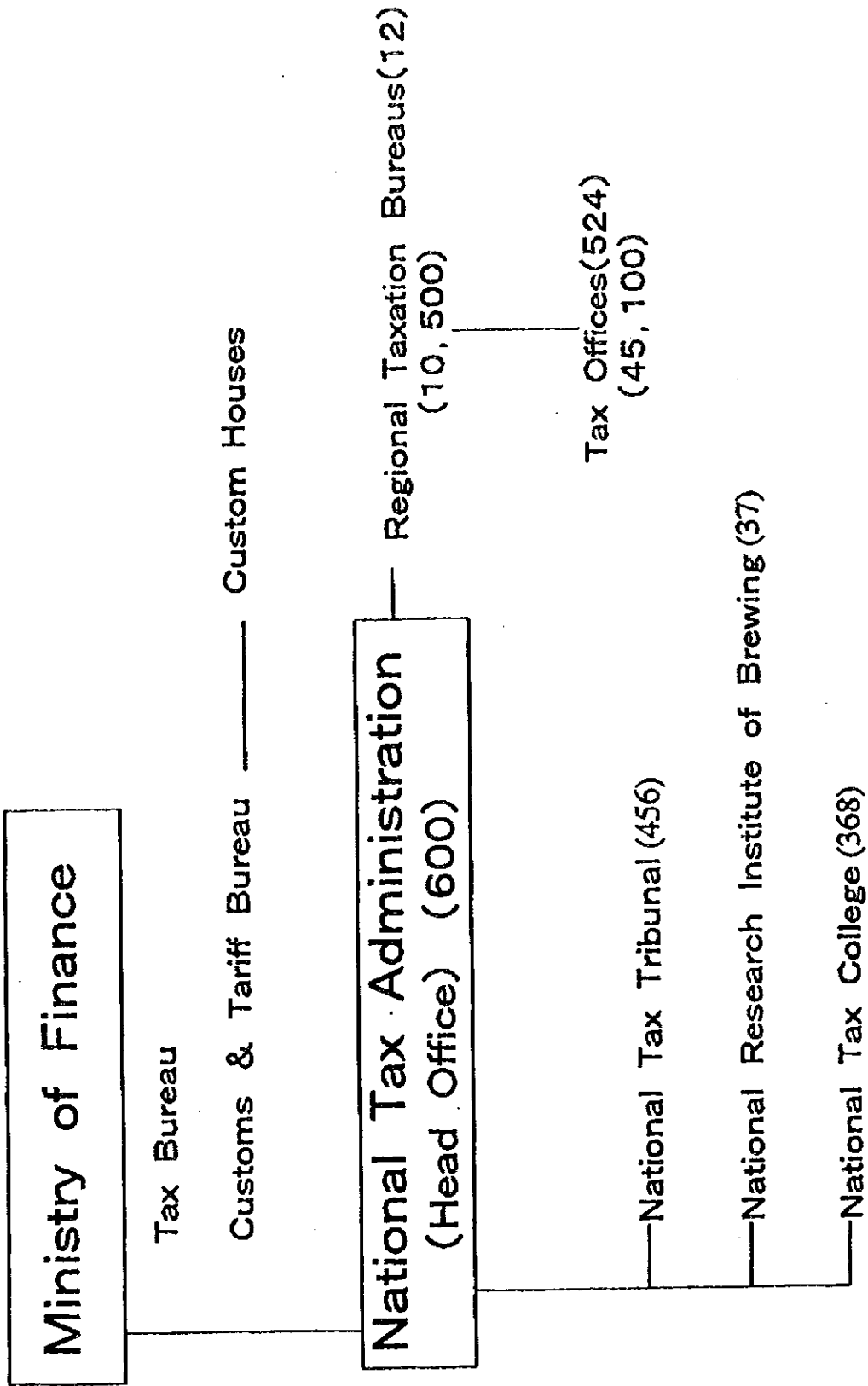
Self-Assessment System and Withholding Tax System

Self-Assessment System



Withholding Tax System





Organization of Large Tax Office

District Director

Deputy District Directors

—Special Revenue Officers

Special Examiners (Indiv.)

Special Examiners (Corporation)

Coordination Div.

Special Officer(Public Relations)

1st Revenue Management & Collection Group (Revenue Management)

2nd Revenue Management & Collection Group (Collection)

1st Examination Group (Indiv.) (administrative work)

2nd Examination Group (Indiv.) (examination)

3rd Examination Group (Indiv.)

1st Examination Group (Corporation) (administrative work)

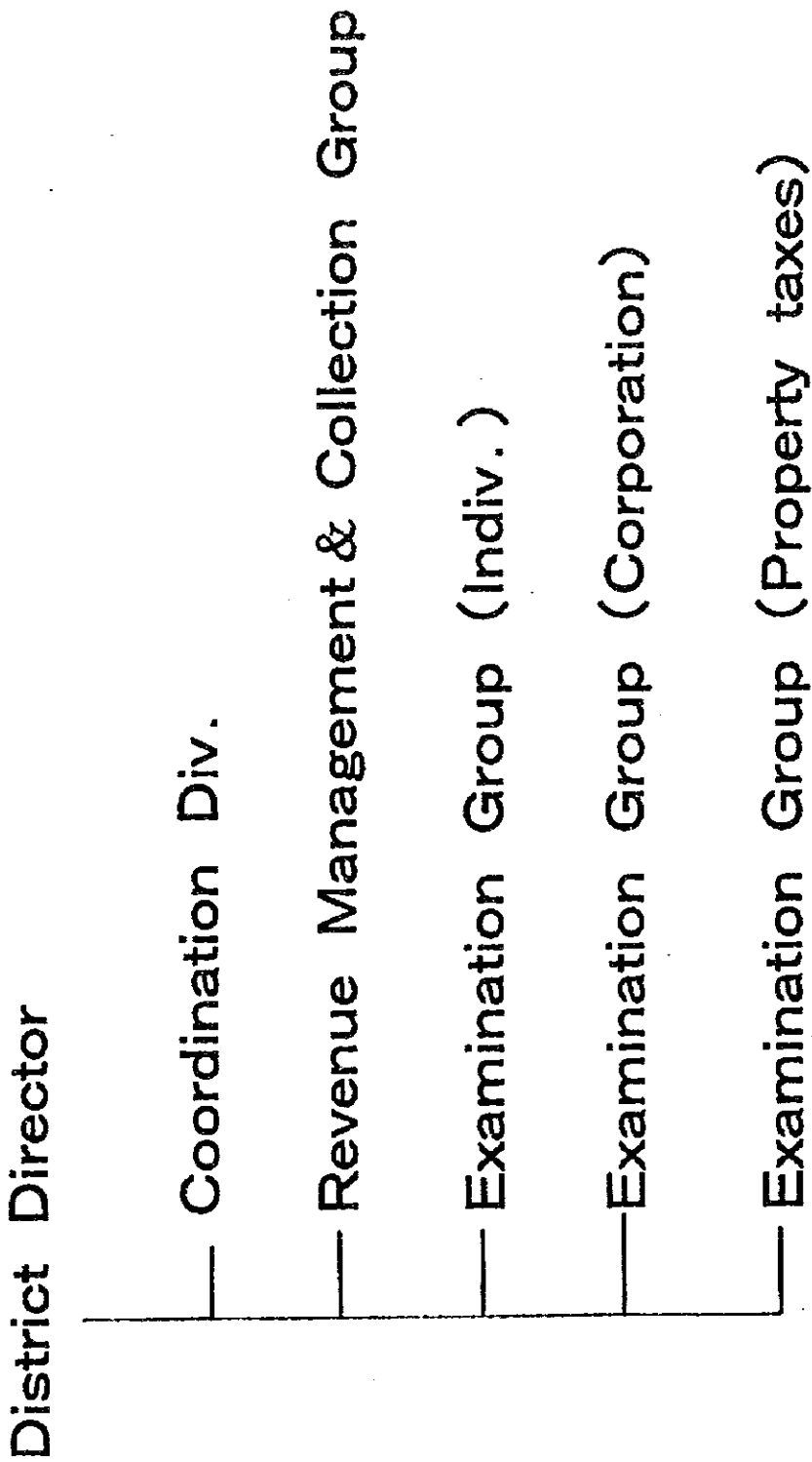
2nd Examination Group (Corporation)(withholding income tax)

3rd Examination Group (Corporation) (examination)

Examination Group (Property taxes)

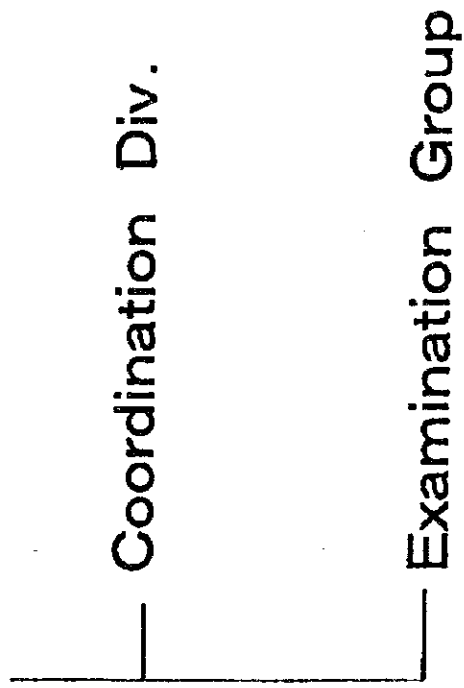
—Chief Examiner (Alcoholic Beverage)

Medium-size Tax Office

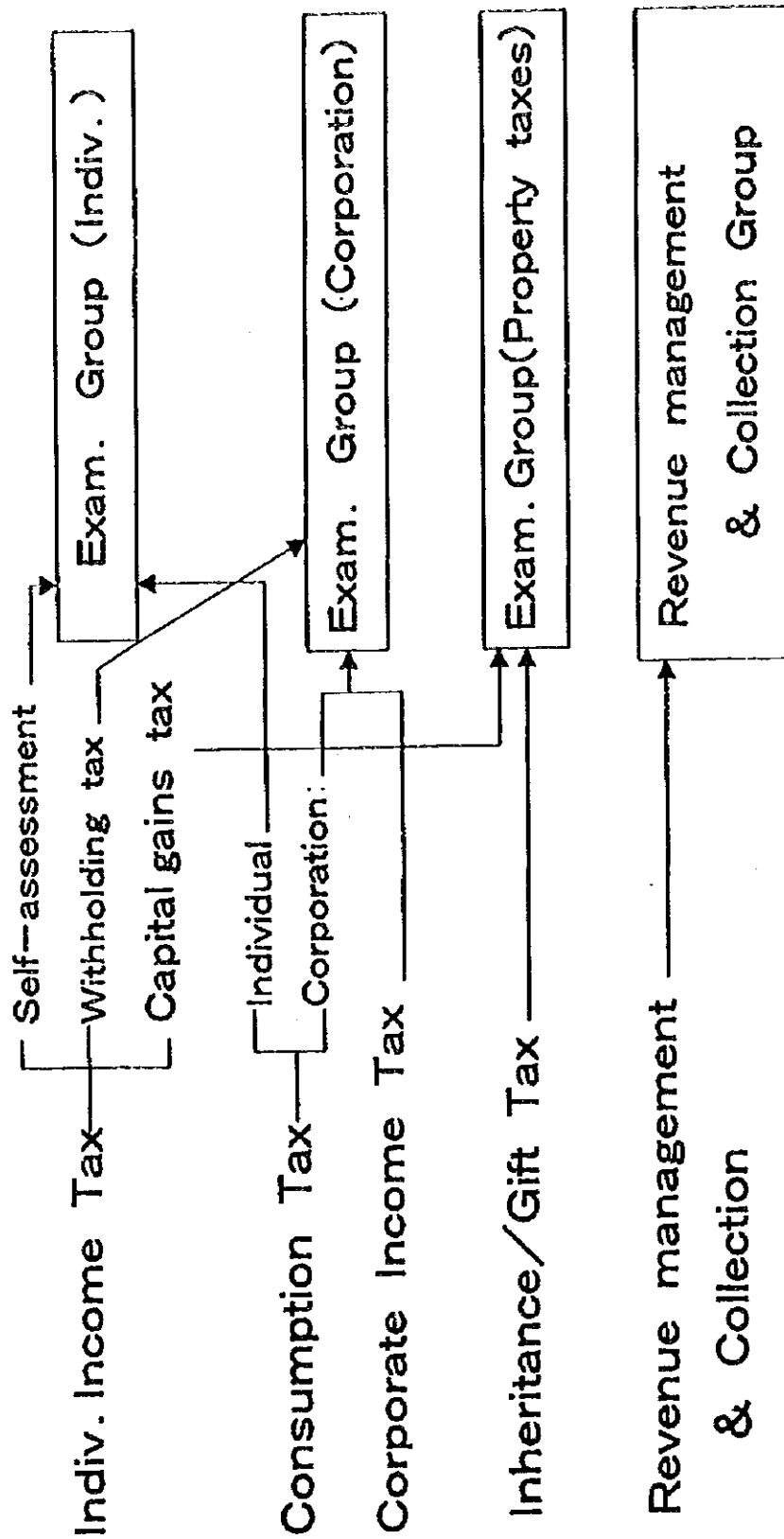


Small Tax Office

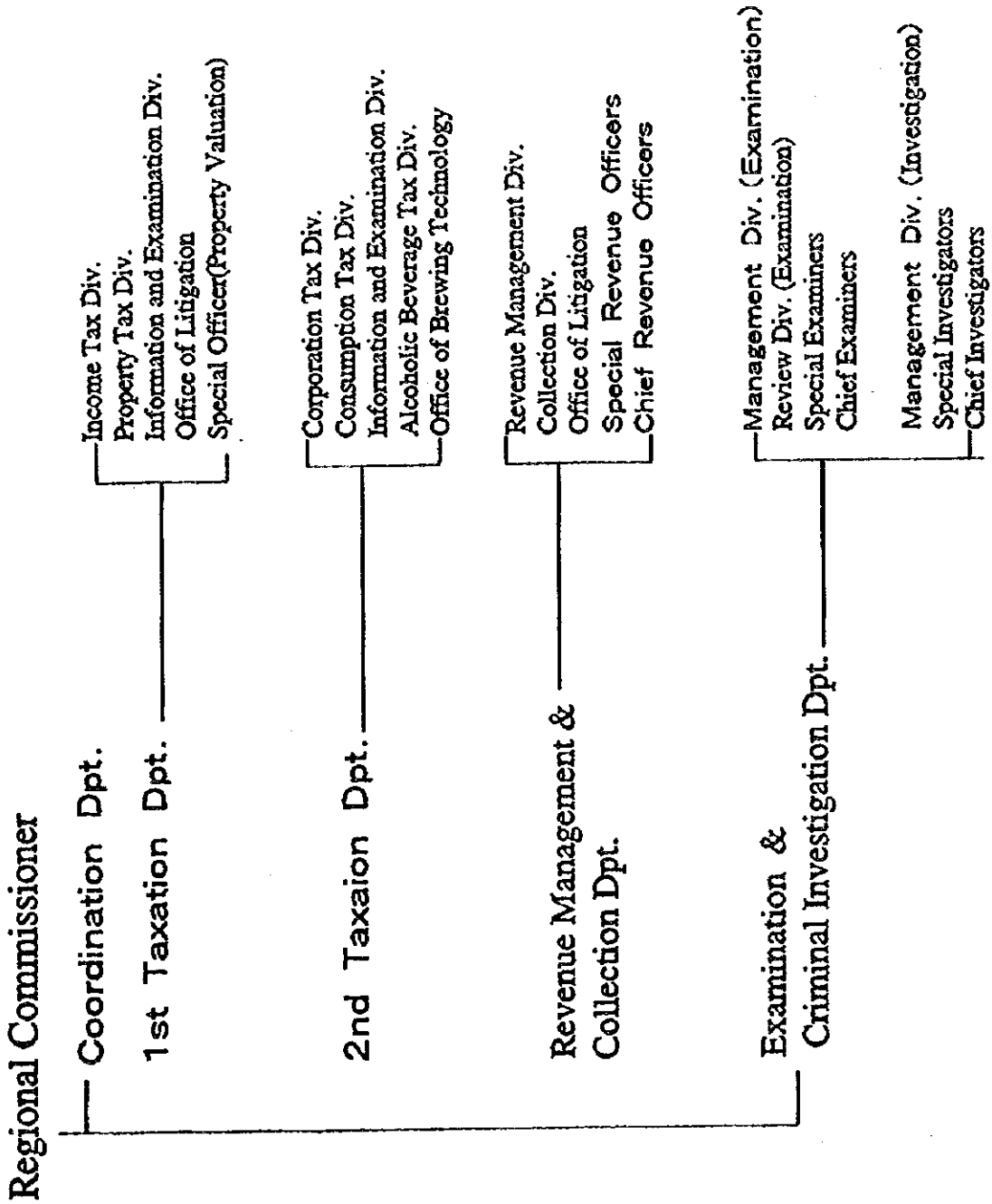
District Director



Administration of Major Taxes (Tax Office)



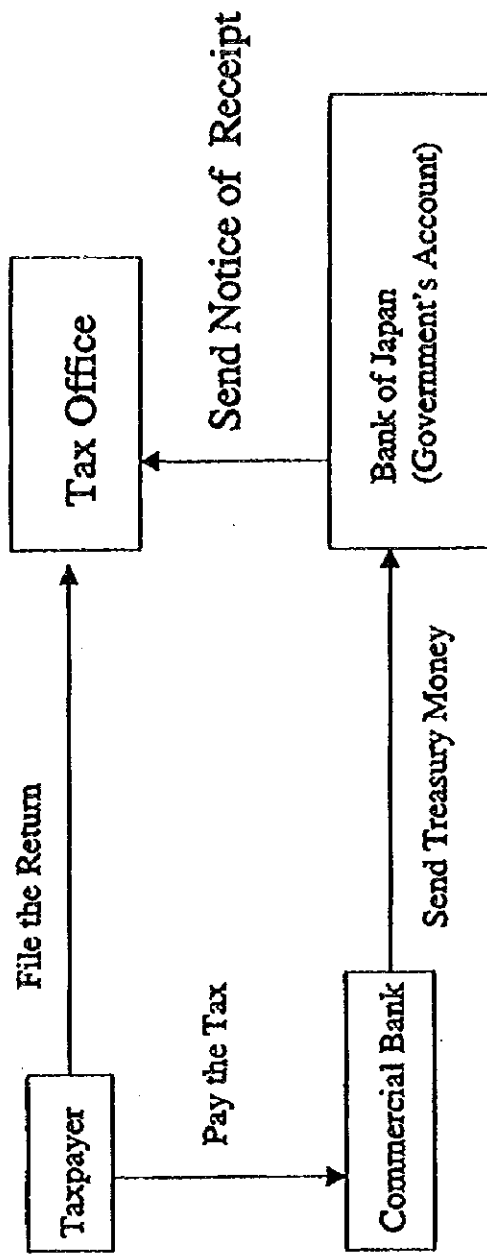
Organization of Taxation Bureau



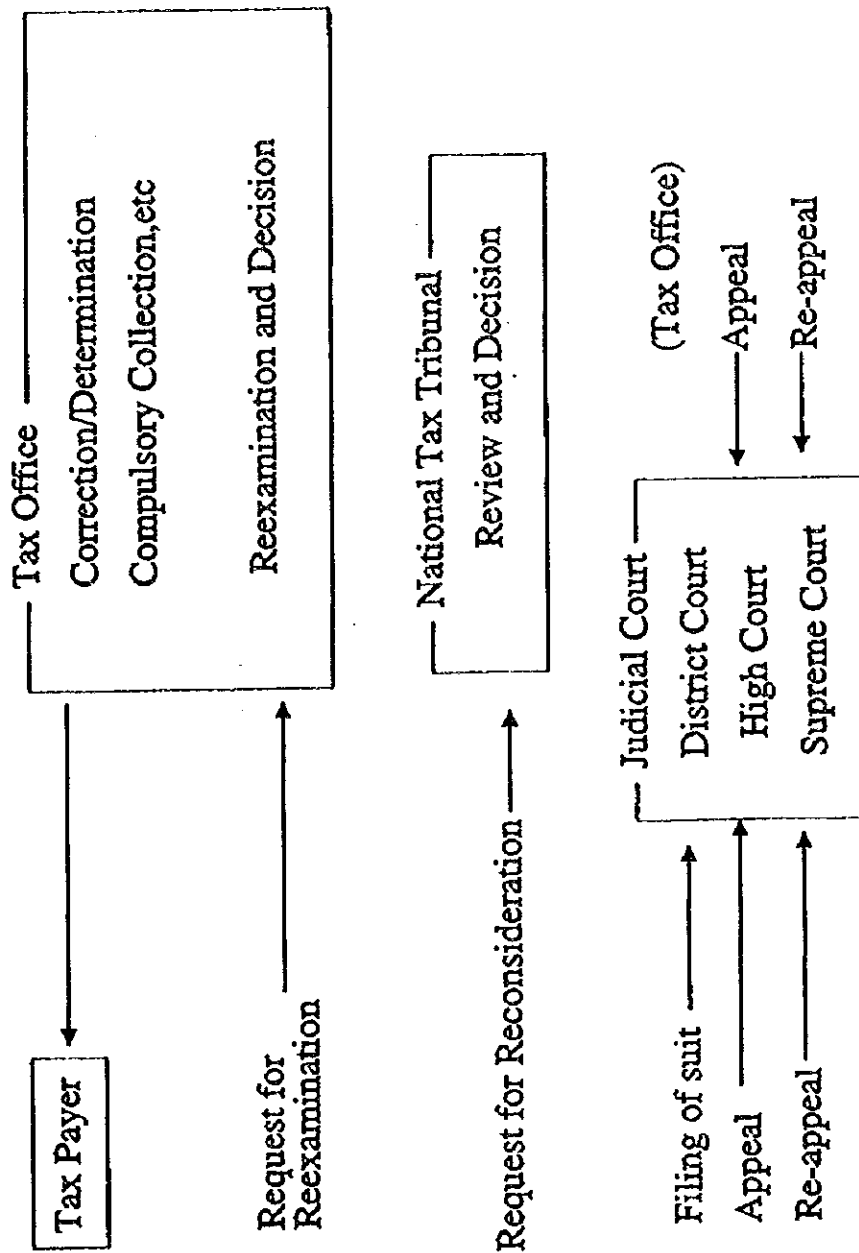
Filing and Payment of Individual Income Tax

Filing Period : Feb. 16-Mar. 15

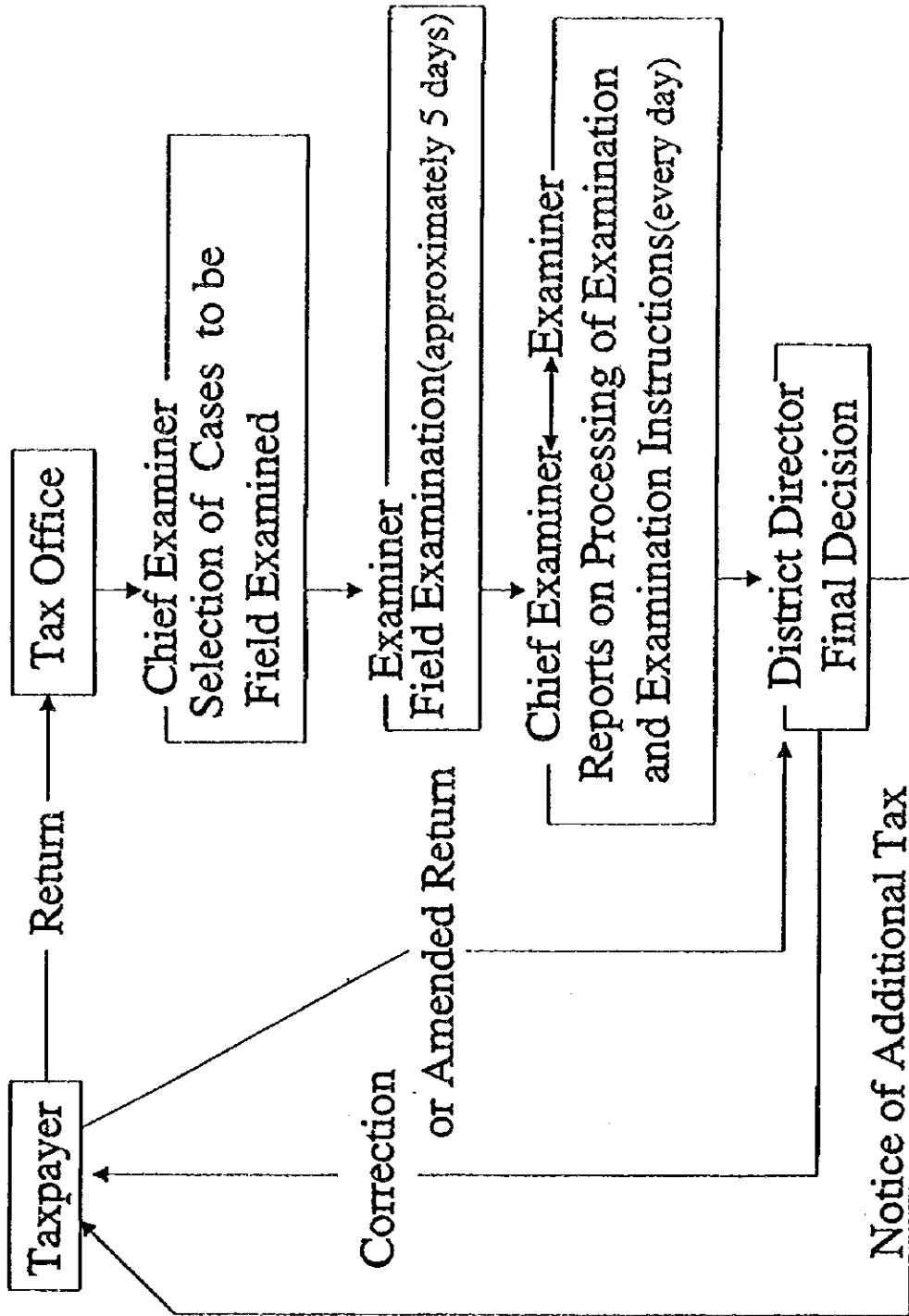
Due Date of Payment : Mar. 15



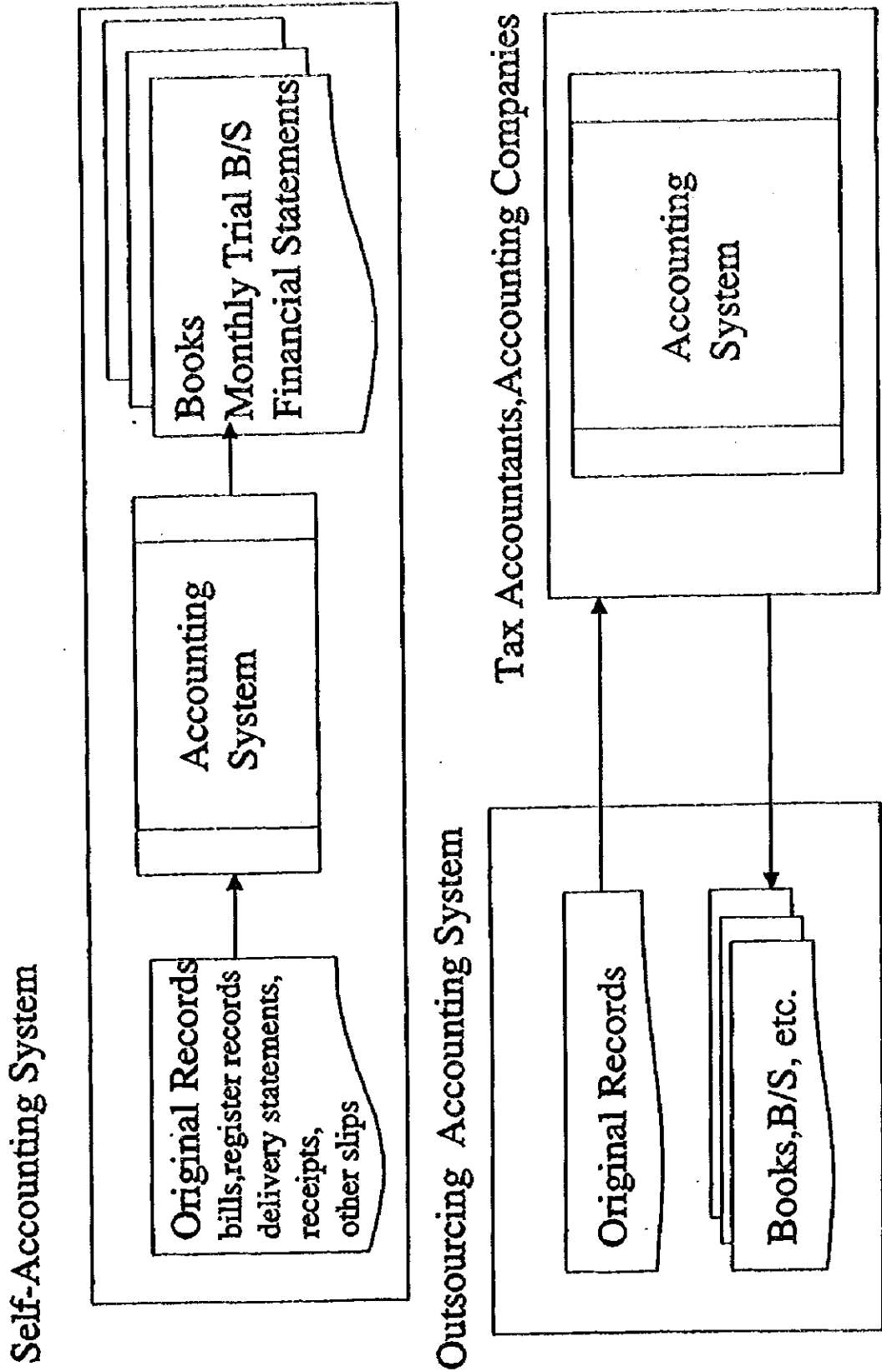
Tax Protest and Tax Suit



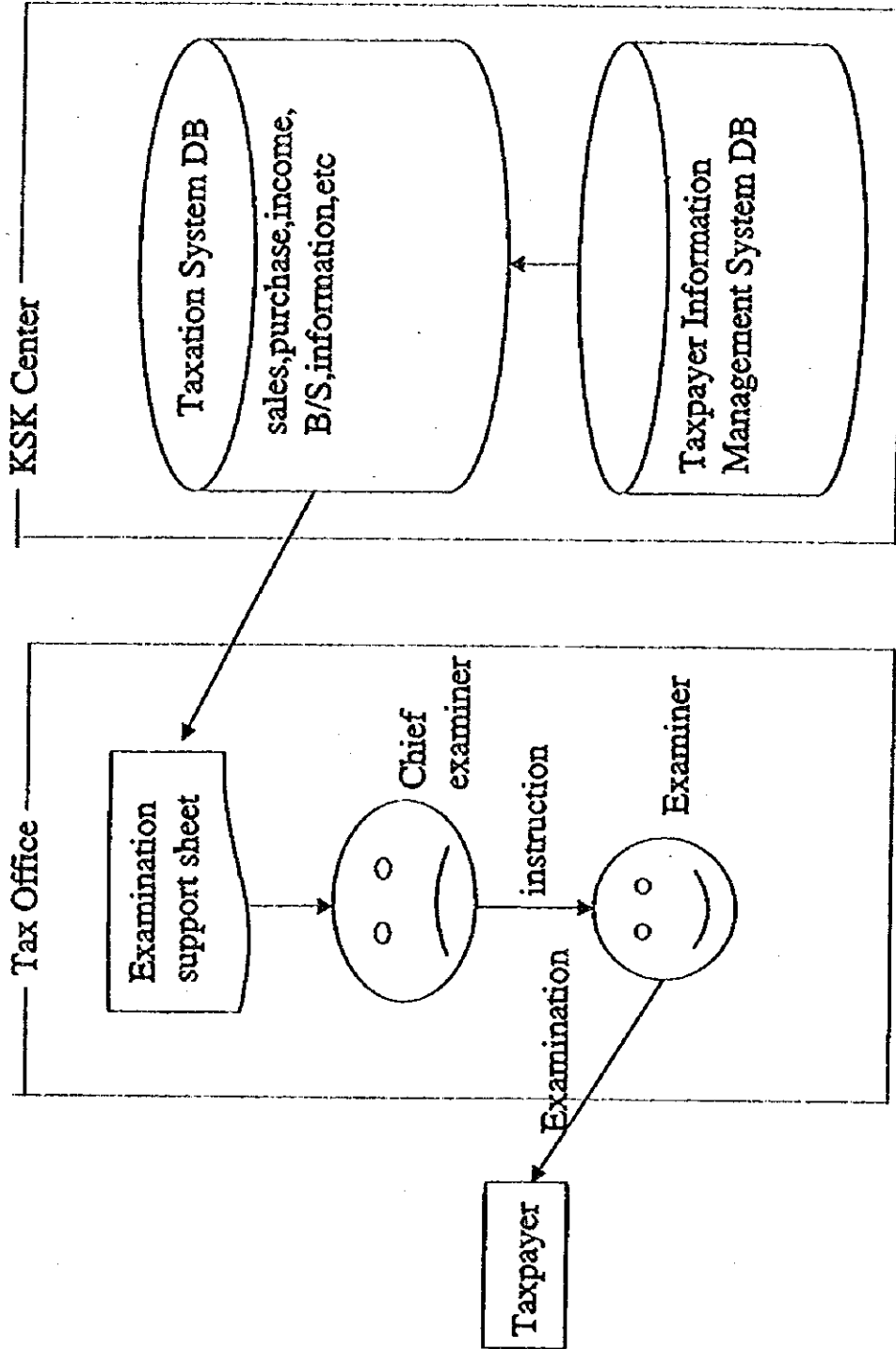
Process of Examination



Practical Accounting System



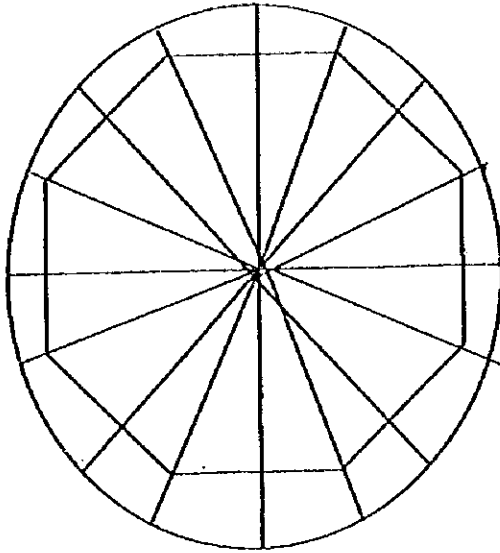
Examination Support System



Examination Support Sheet

Financial Statements (past 3years) Radar Chart Analysis

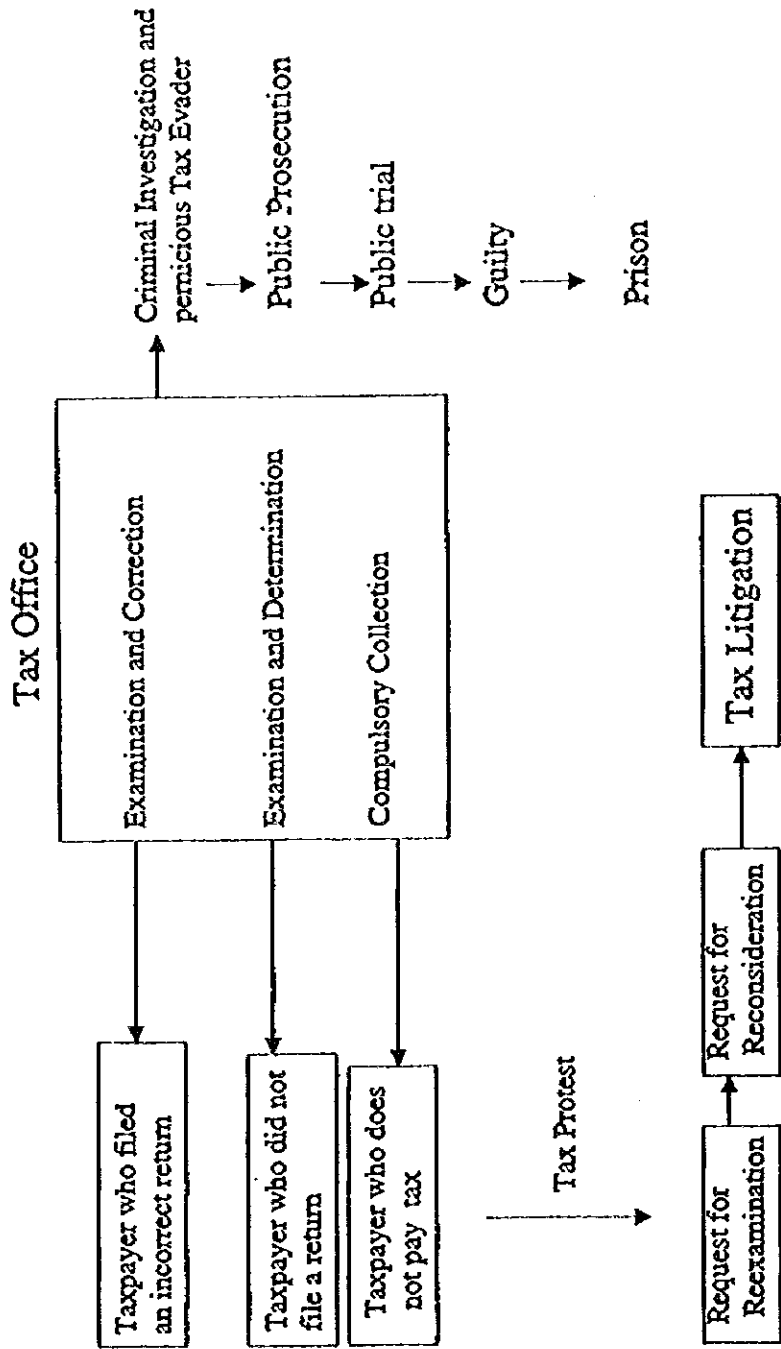
FY 1995	FY 1996	FY 1997
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Financial Analysis

Miscellaneous Information

Process of Examination, Investigation and Collection



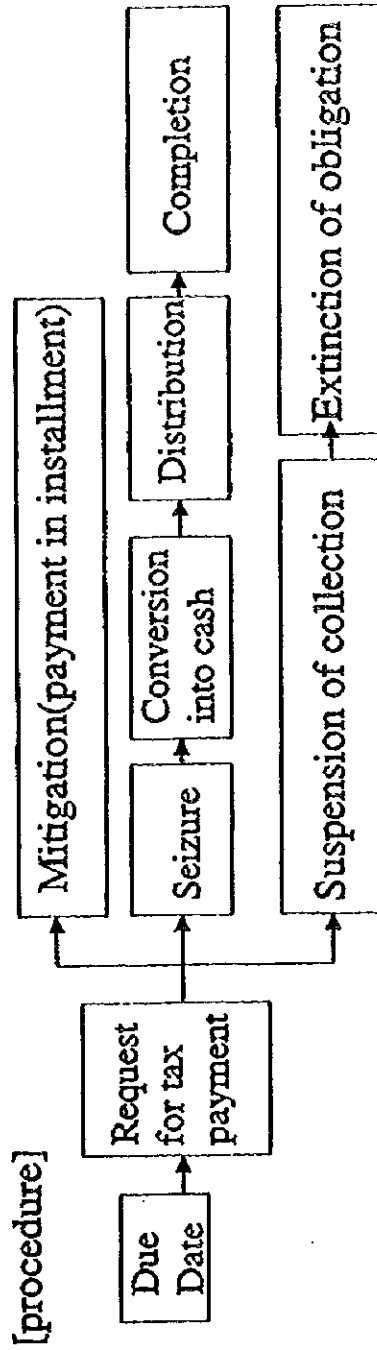
Process of Compulsory Collection

[Power of self-enforcement]

to make inquiries and inspection

to conduct search

to seize property and convert into cash



Purpose of Information

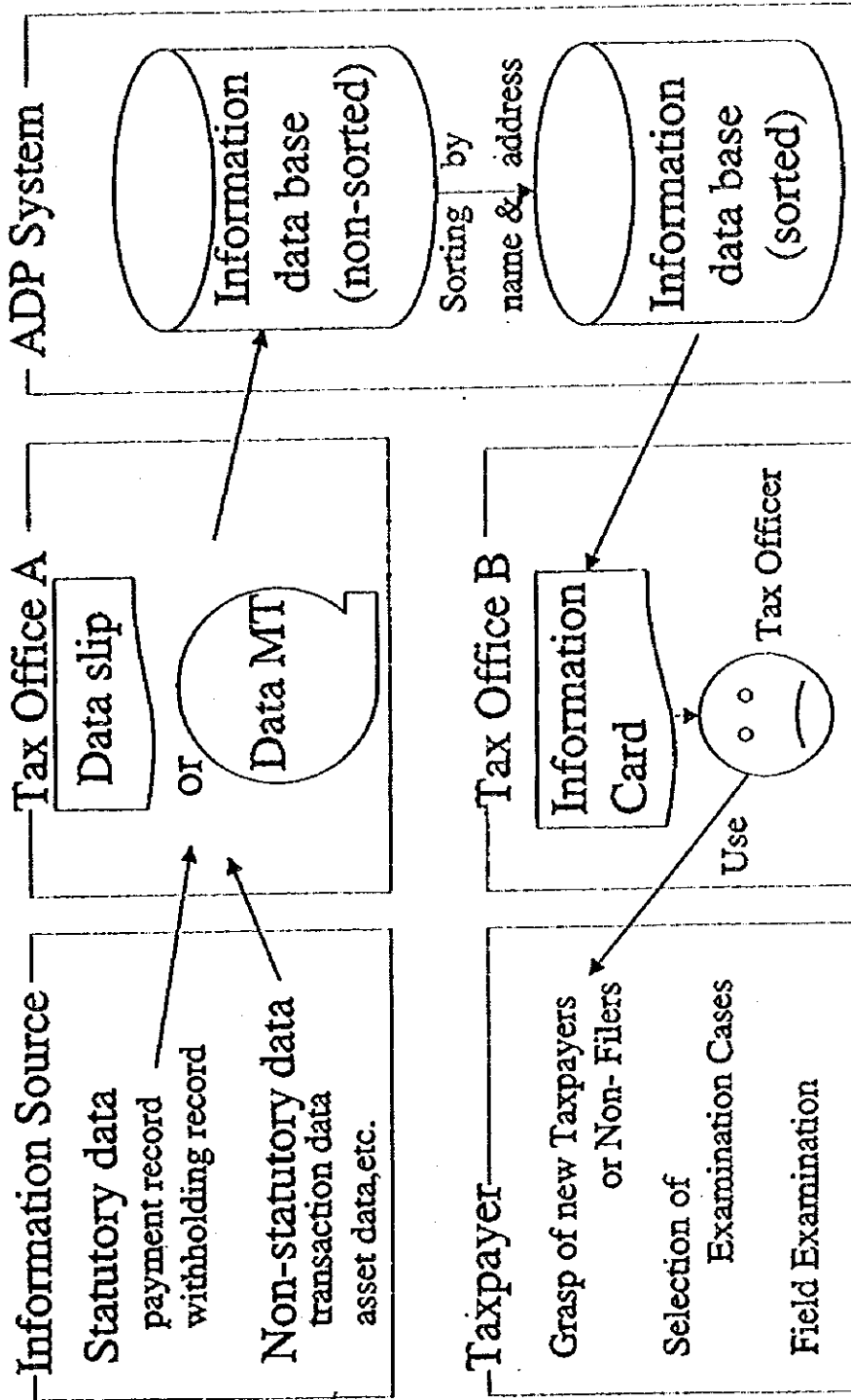
Prevention of Tax Evasion

Grasp of new Taxpayers

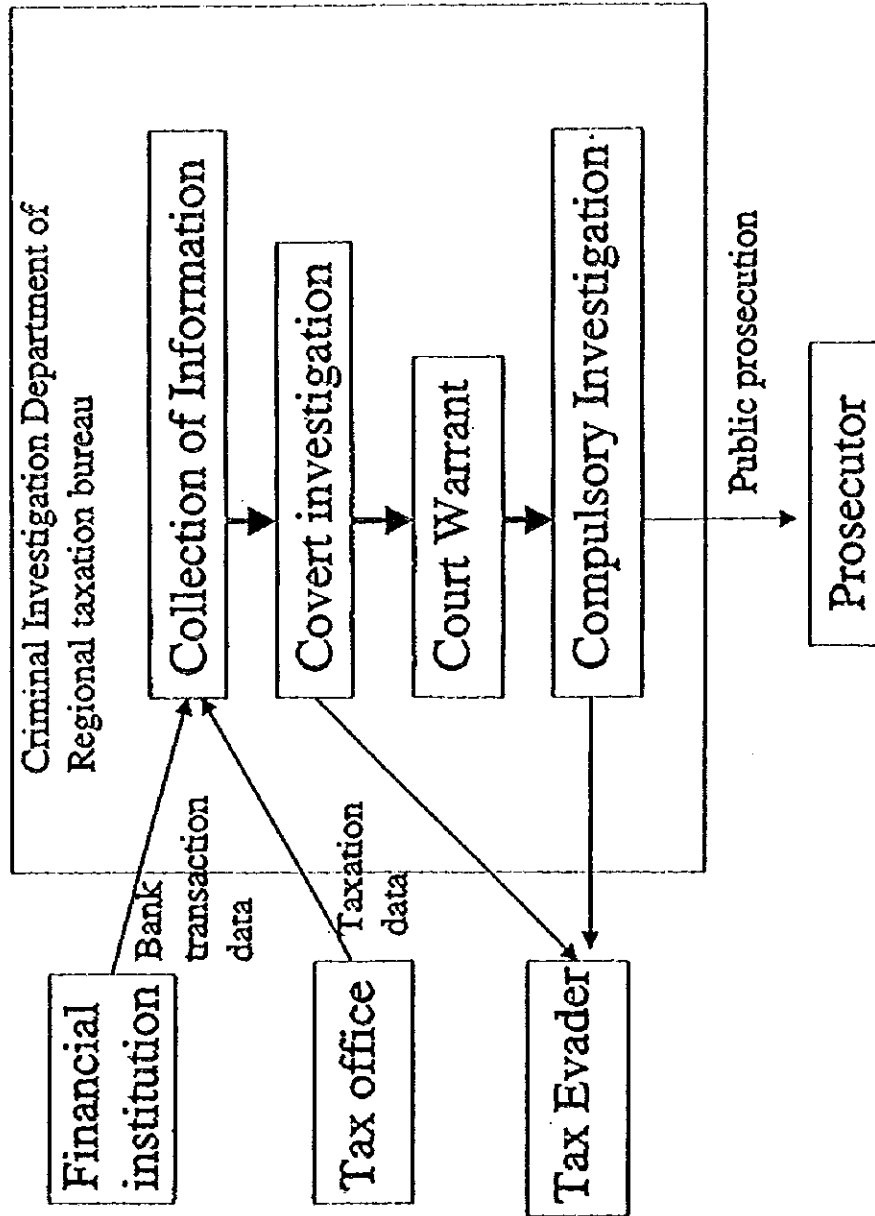
Selection of Examination Cases

Field Examination

Information Processing

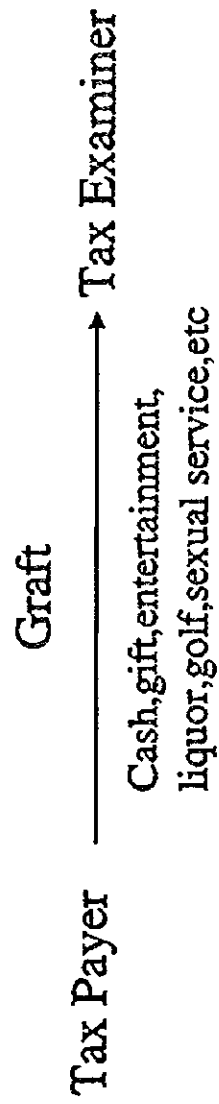


Process of Criminal Investigation

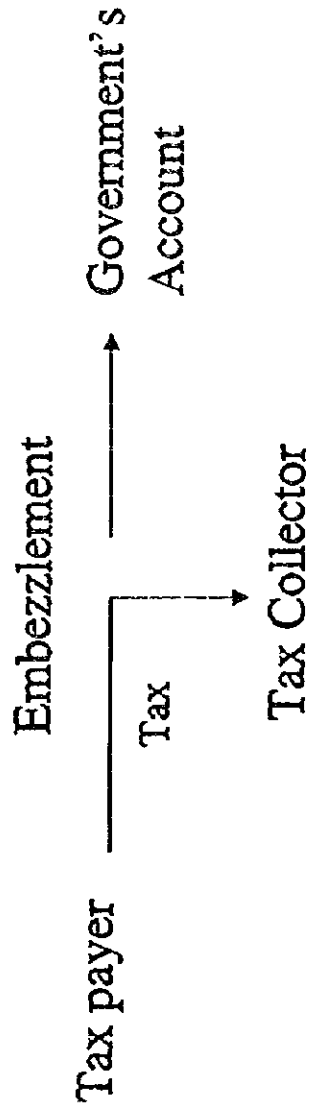


Corruption

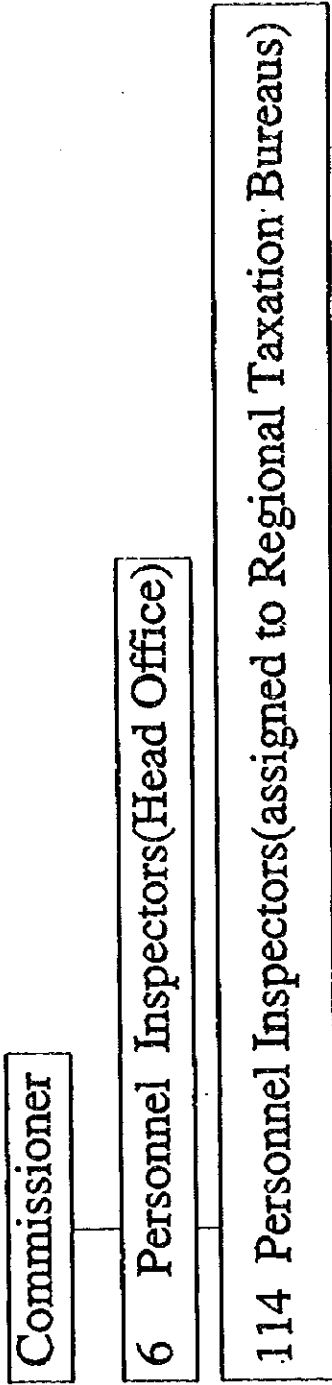
Case 1



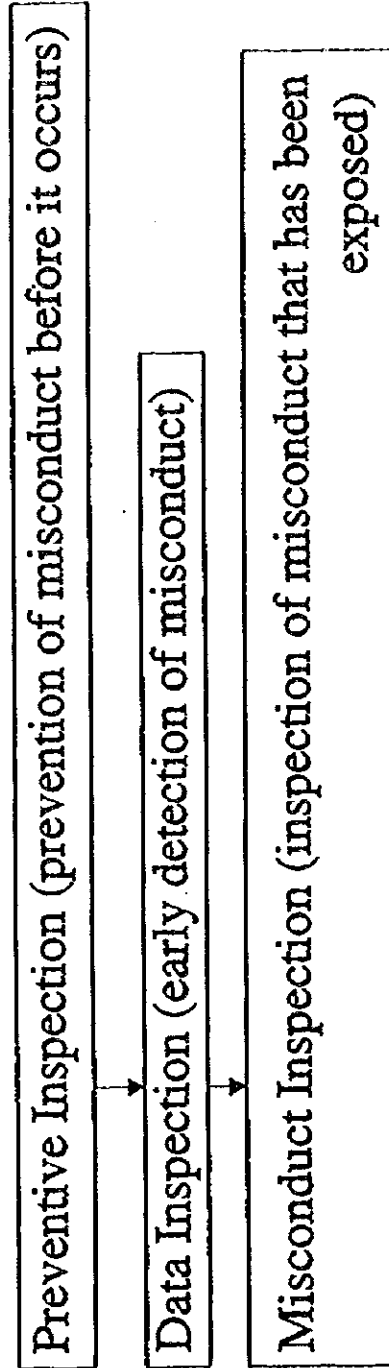
Case 2



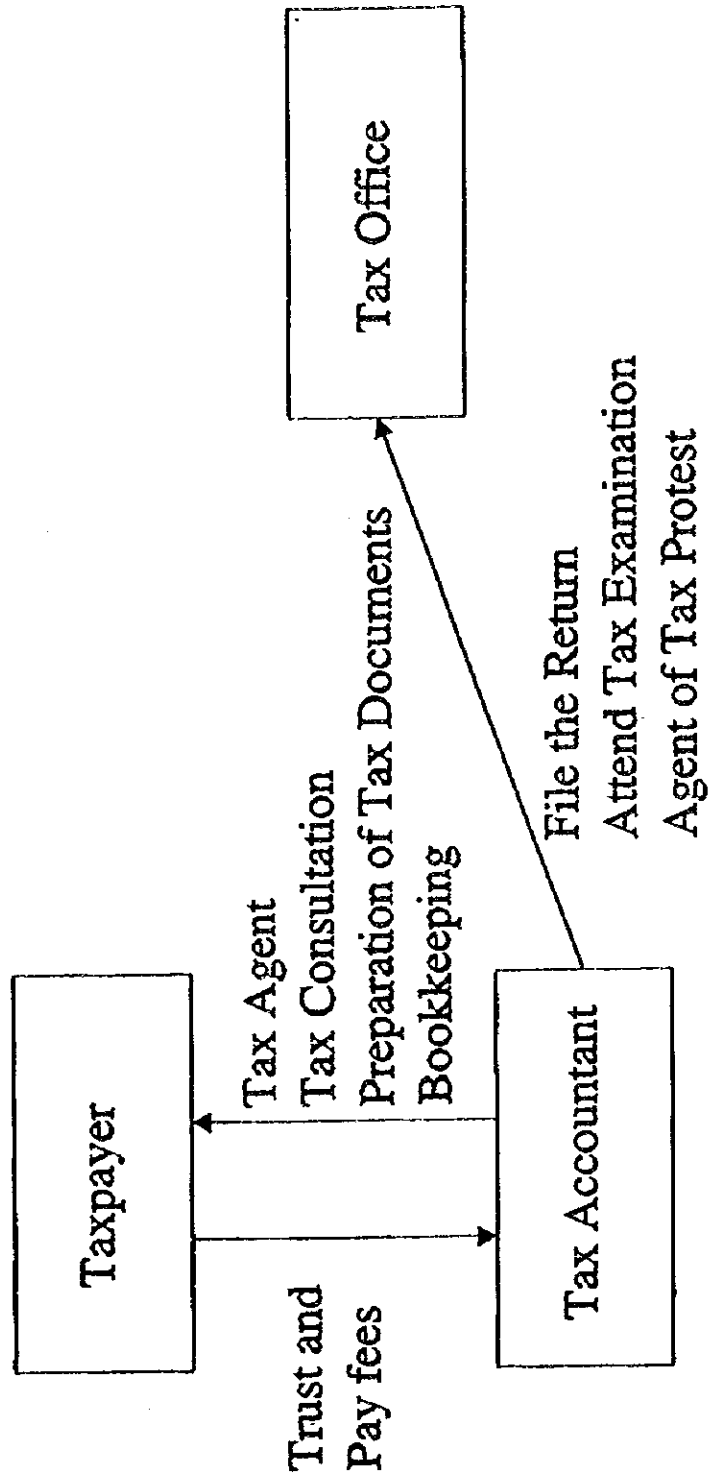
Personnel Inspection System



Inspection Steps



Tax Accountant System



6. 帰国研修員リスト

Thailand

COURSE	NAME	PRESENT POST	MAILING ADDRESS (TEL. FAX. E-mail)
1968-J	Mr. Banharn Bandhukul	Retired	Unknown
-J	Mr. Precha Srivihok	Retired	Unknown
1969-J	Mr. Boonrawd Boserewong (1985-S)	Retired	Unknown
-J	Mr. Pancha Romyanonda	Retired	Unknown
1970-J	Mr. Kitti Roongroj	Retired	Unknown
-J	Mr. Somart Chantapong	Retired	Unknown
1971-J	Mr. Aroon Gadpong	Retired	Unknown
-J	Mr. Prim Muklang (1987-S)	Retired	Unknown
1972-J	Ms. Renu Ruenkin	Director, Revenue Division, Excise Department	Bangkok, Thailand
-J	Ms. Suchin Suthikarnnarunai (1988-S)	Retired	Unknown
1973-I	Mr. Sonchainuk Engtrakul	General Director Customs Department	Nakornchaisri Road Bangkok 10300, Thailand
1974-D	Ms. Kannikar Pintraruchi	Retired	Unknown
-D	Mr. Somchai Srisantisuk (1983-S)	Deputy Director General, Revenue Department	90 Phahomothin 7 Rd
-I	Ms. Chirinee Hungsapungs	Retired	Unknown
-I	Mr. Vithaya Assavanig	Director, Finance Division, Excise Department	Nakornchaisri Road Bangkok 10300, Thailand
-S	Mr. Chatu Mongol Sonakul	Resigned, Governor Bank of Thailand	BKK, Thailand
1975-D	Mr. Chanyuth Pathumarak	Director Regional 5 Revenue Office	Thailand
-D	Mr. Kasem Tammabutasdi	Director General, Government Lottery Office	Bangkok 10200, Thailand
-I	Mr. U-thai Santivimolnat	Passed away	
-S	Mr. Precha Srivihok (1968-J)	Retired	Unknown

(Thailand)

COURSE	NAME	PRESENT POST	MAILING ADDRESS (TEL. FAX. E-mail)
1976-D	Mr. Chua Hutayon	Passed away	
-D	Mr. Sawatdiparp Kantatham	Director, Economic Project Division 2, Budget Bureau	Bangkok 10400, Thailand
-I	Mr. Suriyon Voravithyanon	Chief, Chiangmai Province Excise Office	Chiangmai Province 50000, Thailand
-S	Mr. Saranusit Mont	Passed away	
1977-D	Mr. Pajon Sotthipatanapong	Retired	Thailand
-I	Mr. Chareonkul Somkiat	Deputy Director General 2 Revenue Department	90 Phaholyothin 7 Rd Bangkok, Thailand
-S	Ms. Arayarungsarit Prapai	Retired	Unknown
1978-D	Mr. Supachai Kairumee (1982-S)	Organization & Management Analyst, 2 Organization & Management Development Division, Budget Bureau	Bangkok 10400, Thailand
-I	Ms. Tassanee Sathabur (Lindratsirikul)	Chief, Samut Songkram Province Excise Office	Samut Songkram Province 75000, Thailand
-S	Mr. Virayuk Puntupetch	Senior Expert, Fiscal Policy Office.	Rama VI Phayathai Bangkok 10400, Thailand
1979-S	Ms. Tiamjitt Sukhsingh	Retired	Unknown
1980-G	Ms. Siriporn Liengsombat	Chief, Supunburee Province Excise Office	Supunburee Province 72000, Thailand
-G	Mr. Anant Sirisaenglaksin	Senior Tax Technical Officer, Policy & Planning Division, Revenue Department	90 Phaholyothin 7 Rd Bangkok 10400 Thailand
1981-G	Ms. Wanna Navapokin (1994-S)	Senior Expert on Appeals Operation Appeals Division, Revenue Department	Bangkok, Thailand
-G	Ms. Kanchana Ruay-Aree	Budget Analyst, Budget Policy Division, Budget Bureau, Office of Prime Minister	Bangkok 10400, Thailand
-S	Mr. Chakri Ratyantarakor	Retired (on October, 1999)	Unknown
1982-G	Mr. Pipat Purnanananda	Budget Analyst, Program & Project Evaluation, Budget Bureau, Office of Prime Minister	Bangkok 10400, Thailand
-G	Ms. Ratana Aanupasanant	Senior Expert Standard Processing Bureau, Revenue Department	90 Phaholyothin 7 Rd Bangkok 10400, Thailand
-S	Mr. Supachai Kairumee (1978-S)	Organization & Management Analyst, 2, Organization & Management Development Division, Budget Bureau	Bangkok 10400, Thailand

(Thailand)

COURSE	NAME	PRESENT POST	MAILING ADDRESS (TEL, FAX, E-mail)
1983-G	Mr. Yothin Juangbhanich	Specialist in Audit System, Revenue Department	90 Phaholyothin 7 Rd Bangkok 10400 Thailand
-G	Mr. Solthust Kesjutarat	Senior Tax Technician, Technical Service Division, Excise Department	Nakornchaisri Road, Bangkok 10300, Thailand
-S	Mr. Somchai Srisantisuk (1974-D)	Senior Specialist in Audit System, Revenue Department	90 Phaholyothin 7 Rd Bangkok 10400 Thailand
1984-G	Ms. Pawana Thammasila	Audit Operation Director, Large Business Tax Administration office, Revenue Department	90 Phaholyothin 7 Rd Bangkok 10400 Thailand
-G	Mr. Boonchai Pitugdamrongkija	Senior Tax Administrative, Alcohol & Tobacco Division, Excise Department	Nakornchaisri Road, Bangkok 10300, Thailand
-S	Ms. Suvanit Karnjanavanit	Retired (on Oct., 1992)	Unknown
1985-G	Mr. Pongpanu Syetarundra	Director, International Economic Policy Division, Fiscal Policy Office	Rama VI Road Bangkok 10400, Thailand
-G	Ms. Rungnapa Kasemsawat	Retired	Unknown
-S	Mr. Boonrawd Bosereewong (1969-S)	Retired	Unknown
1986-G	Ms. Suwanna Somphopkaseth	Administrative Officer, Office of Secretary, Excise Department	Bangkok 10300, Thailand
-S	Ms. Amphorn Lekthai	Economic and Financial Counselor, Office of Economic and Finance Affairs	6-20-28 shimoneguro, Meguro-ku, Tokyo Royal Thai Embassy Japan
1987-G	Ms. Nuannoi Unahachoke	Tax Administrative Officer, Processing Division, Revenue Department	90 Phaholyothin 7 Rd Bangkok 10400 Thailand
-S	Mr. Prim Munklang (1971-J)	Retired	Unknown
1988-G	Ms. Sirirat Vadhanagul	Official, Export Promotion Department, Ministry of Commerce	Bangkok 10900, Thailand
-S	Ms. Suchin Suthikarnnarunai (1972-J)	Retired	Unknown
1989-G	Ms. Lawan Puwan (1997-S)	Senior Economist, Tax Policy Division, Fiscal Policy Office, Ministry of Finance	Rama VI Road, Bangkok 10400, Thailand
-G	Ms. Ranee Apinyavat	Economist Specialist, Fiscal Planning Division, Fiscal Policy Office, Ministry of Finance	Rama VI Road, Bangkok 10400, Thailand
-S	Mr. Charnchai Musignisarkorn	Senior Expert, Fiscal Policy Office	Rama VI Road, Bangkok 10400, Thailand
1990-G	Ms. Puangthong Palawatvichai	Economist Specialist, Tax Policy Division, Ministry of Finance	Rama VI Road, Bangkok 10400, Thailand

(Thailand)

COURSE	NAME	PRESENT POST	MAILING ADDRESS (TEL. FAX. E-mail)
1990-S	Mr. Pichart Gasaruang	Director, Policy and Tax Planning Revenue Department	Soi Aree Phaholyothin Road, Phayathai, BKK. 10400, Thailand
1991-G	Ms. Sunittra Sittisetapong	Senior Economist, Fiscal Planning Division, Fiscal Policy Office, Ministry of Finance	Rama VI Road, Phayathai Bangkok 10400, Thailand
	--S Mr. Sirote Swasdipanich	Director, Customs Department	Unknown
1992-G	Mr. Sitthichai Vacharapintu	Revenue Analyst 6, Intelligent Division, Revenue Department.	Thai Military Bank Building 34 Phayathai Road, Ratchavee, Bangkok 10400, Thailand
	--S Mr. Yothin Juangbhanich	Specialist in Audit System, Bureau of Processing Standard, Revenue Department	90 Phaholyothin 7 Rd Bangkok 10400, Thailand
1993-G	Mr. Jeeradach Srikum	Computer Specialist, Fiscal Policy Office, Ministry of Finance	Rama VI Road, Bangkok 10400, Thailand
1994-G	Mr. Thanachai Pojjananuwat	Legal Officer 6, Appeals Division, Revenue Department	973 Bodinraksa Village, Soi Lardorawd 94 Wnagthonglang Bankapi, Bangkok 10310 Thailand
	--S Ms. Wanna Navapokin (1981-G)	Senior Expert on Appeals Operation, Appeals Division, Revenue Department	Thailand
1995-G	Ms. Kamolthip Yuennan	Tax Analyst, Revenue Department, Ministry of Finance	284/18 Charansanitwong 89 Bang-Aw Bangplad, Bangkok 10700
	--S Ms. Nuannoi Srirungrojana	District Revenue Chief, Klongteauy District Revenue Office	(Home) 1139-43 Patanakarn Road Suanluang District, Bangkok 10250 TEL:319-8465
1996-G	Ms. Phensuk Sangasubana	Tax Economist, Revenue Department, Bureau of Policy & Tax Planning, Ministry of Finance	57 Soi Benja, Petkasem Rd. 36 Pharsricharoen, Bangkok 10160 Thailand
1997-G	Ms. Payorn Tongsuriyapong	Economist, Fiscal Policy Office, Ministry of Finance	2172/26 Soi 36, Phaholyothin Road, Thailand
	--S Ms. Lawan Puwan (1989-G)	Senior Economist, Chief of Investment Policy, Tax Policy Division, Fiscal Policy Office, MOF	Rama VI Road, Phayathai Bangkok 10400, Thailand TEL:2739020 ext. 3573 FAX:2739168
1998-G	Ms. Chitchuta Onrat	Tax Auditor 6, Performance Improvement Project	90 Soi Phaholyothin, Phayathai RD., Bangkok 10400, Thailand TEL:66-2-6193694 FAX:66-2-6193691
	--S Mr. Proedpiboon Kaewsathit	Senior Tax Economist (Director of ITR Division)/ Revenue Department, Bureau of Policy and Tax Planning, International Tax Relation Division	90 Phaholyotin Soi 7 Rd. Samsennai, Phayatai Bangkok 10400, Thailand TEL:662-2728639-40 FAX:662-6173643
1999-G	Mr. Nirandara Pranchuabmoh	Tax Economist, Revenue Department	Bureau of Policy and Tax Planning 90 Phaholyothin 7 Rd., Bangkok 10400, Thailand TEL: (662) 272-8639 FAX: (662) 617-3643

(Thailand)

COURSE	NAME	PRESENT POST	MAILING ADDRESS (TEL, FAX, E-mail)
1999-G	Ms. Supanee Chantaramas	Economist, Tax Policy Division, Fiscal Policy Office, Ministry of Finance	Fiscal Policy Office, Ministry of Finance, Rama VI Rd., Bangkok 10400, Thailand TEL:273-9020 (ext. 3507-10) FAX:273-9058 E-mail:supaneemas@vayu.mof.go.th
--S	Mr. Pongpitak Suthep	Director, Area Revenue office & Revenue Department	Sukumvit Soi 11 Vadhana District Bangkok 10110, Thailand TEL: (02) 251-0740 FAX: (02) 254-6001

China

COURSE	NAME	PRESENT POST	MAILING ADDRESS (TEL, FAX, E-mail)
1984-G	Ms. Zhao Li-joa	Chief, Certificated Accounting Agency, Ministry of Finance	Xichengou, Sanlihe, Beijing, People's Republic of China TEL: (861) 63543388
1985-G	Mr. Zhang Chu-nan	Deputy Director of Income Tax Department, State Administration of Taxation	No. 5, West Yangfangdian Haidian District, Beijing, P. R. China TEL: 63417405
1986-G	Ms. Xu Di-an	Deputy Director, Offshore Petroleum Division, International Taxation Department, SAT	No. 5, West Yangfangdian Haidian District, Beijing, P. R. China TEL: (861) 63417905
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7. 当該国訪問機関に提出した英文所見

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Dear Sir,

FOLLOW-UP TEAM EX-PARTICIPANTS OF INTERNATIONAL 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 to the ex-participants of the International Seminar on Taxation.

It was very beneficial opportunity for us to know the real situation of tax system in your country. We are 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,



Masakazu Tsuchiya
Professor
National Tax College
National Tax Administration

NATIONAL TAX ADMINISTRATION

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3-1-1, Kasumigaseki, Chiyoda

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Mr. Zhang Zhiyong

Director General

International Taxation Department

State Administration of Taxation

No.5 Yangfangdian Xifu

Haidian District Beijing

China

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Masakazu Tsuchiya

Professor

National Tax College

National Tax Administration

Summary Report by the Follow-Up Team
OF the International Seminar on Taxation

1. Background

Under the international cooperation program of the Japanese Government, the Japan international Cooperation Agency (JICA) has been conducting two different seminars in the field of taxation (Senior Tax Program and General Tax Program) since 1974 and 1979 respectively.

The purpose of the seminars is to introduce the tax systems and tax administrations of Japan for a comparative study between Japan and the participating countries and thereby to contribute to the improvement of the taxation systems in the countries.

With this background, JICA dispatched a Follow-Up Team for the ex-participants of the said seminars to Thailand and China with the following members.

Mr. Masakazu Tsuchiya	Professor National Tax College National Tax Administration
Mr. Toshinari Kodera	Assistant Director Office of International Operations National Tax Administration
Mr. Kozo Date	Deputy Director Hachoji International Training Center JICA

2. Objectives

The objectives of the Team were as follows:

- (1) Interviewing ex-participants of the International Seminar on Taxation (Senior Tax Program and General Tax Program)
 - (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.

- (1) Investigating and understanding the present situation of their countries especially in the field of tax administration to reflect the findings on our future program making.
- (2) Giving a lecture on 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) Professor Tsuchiya gave lectures to the ex-participants and related officers concerning the Japanese taxation.

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 National Tax College and National Tax Administration of their country, have duly been reported.
- (2) Most of the ex-participants appraised as beneficial in the round table discussion in which they expressed their opinions frankly and exchanged their ideas and experiences.

Futhermore, it was very useful for them to know how the other countries have been coping with the problems similar to their own.

- (3) Topics picked up beneficially by the ex-participants are as follows:

- a. international taxation
- b. observation tour
- c. computerization
- d. country report presentation
- e. discussion with participants from various countries
- f. lectures from experienced experts

(4) It was suggested by many ex-participants that the term of the seminar should be prolonged more over.

(5) Reflecting the computerized society, many participants hope to have subjects related to the computer.

5. Conclusion

With your kind cooperation, the Team has been able to obtain valuable informations on the tax administrations 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 and the recommendations of the team thereby obtained during its stay in this country would be given due consideration for further improvement of the Seminar Programing in the future.





