

F.No.12040/17/2021-FTC/IR  
Government of India  
Ministry of Personnel, Public Grievances and Pensions  
Department of Personnel and Training  
[Training Division]

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Block-4, Old JNU Campus,  
New Delhi-67  
Dated: 18.01.2022

**CIRCULAR**

Subject: One year Masters Degree course in **Public Finance Program (Tax Course)** under Joint Japan/World Bank Graduate Scholarship Program at the National Graduate Institute for Policy Studies (GRIPS), Japan during 2022-23 (one year).

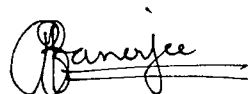
Applications/nominations are invited for special scholarships of one year Masters Degree Program in Public Finance Program (Tax Course) under Joint Japan/World Bank Graduate Scholarship Program to be held during 2022-23 at the National Graduate Institute for Policy Studies (GRIPS), Japan.

2. The Public Finance Program (Tax Course) is conducted by the National Tax College (NTC), a training institute of the National Tax Agency (NTA) of Japan and offered only for tax officials in developing countries who study at Japanese graduate schools.

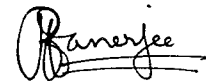
3. Eligibility criteria: The officer/s should

- a) Have a bachelor's degree or its equivalent from a recognized, accredited university of the highest standard;
- b) Be proficient in English (admission priority will be given to applicants who have a TOEFL iBT score of 79 or higher, or an IELTS Academic score of 6.0 or higher);
- c) Be a full-time government tax official from a developing country;
- d) Have at least 3 years' work experience (as of March 4, 2022) in tax policy and administration and able to show that such work experience is related to development-related topics indicated by the World Bank;
- e) Show promise of continuing his/her career in tax policy and administration.

4. Each grantee will be provided monthly of yen 306910 during the term of scholarship. However, the amount of allowance will be subject to change depending upon the annual budget of the Japanese government for each fiscal year. The Program covers an economy class air ticket to/from Japan, accommodation, School Fees etc. Details of the Program may be seen in the brochure.



5. It is requested that this program may be circulated among the suitable officers of respective organizations with direction to make online registration as per the details provided in the brochure and the printouts of the hard copies along with the supporting documents including vigilance clearance may be sent to this Department's through the administrative Ministry /Department.



(Biswajit Banerjee)

Under Secretary to the Government of India

Tel: 26194167

Copy to:

1. The Secretary, Department of Revenue, North Block, New Delhi.
2. The Chairman, Central Board of Direct Taxes, North Block, New Delhi.
3. The Chairman, Central Board of Indirect Taxes & Customs, North Block, New Delhi.
4. Chief Secretaries/Administrators of State Governments/Union Territories (through the website of this Department).
5. Ministry of External Affairs, Attache (JKM), East Asia Division, South Block, New Delhi.
6. The Embassy of Japan in India, Japan Information Centre, 50 - G, Shanti Path, Chanakyapuri, New Delhi – 110021.
7. NIC with request to post the circular along with the Program brochure and application forms etc on this Department's website.



## The National Tax College

### Practicum at the National Tax Agency

2021 - 2022 (Cohort 26)

Syllabus Date: September 1, 2021

#### Important Information

##### 1. Eligible students

This course is conducted by the National Tax College (NTC), a training institute of the National Tax Agency (NTA) of Japan, and offered **only for tax officials in developing countries** who study at Japanese graduate schools.

##### 2. Course capacity

Approximately 15 students.

##### 3. Credits

Credits depend on each graduate school the student belongs to.

**NOTE:** Even if the graduate school give no credit to the student, he/she can participate this course.

##### 4. Certification of completion

Students who obtain C grade or more in the end of the course are awarded a certificate of completion from the NTC.

##### 5. Language

English.

##### 6. Class Room

In principle, the NTC offers lectures in-person. In-person classes are held at the National Graduate Institute for Policy Studies (Address: 7-22-1, Roppongi, Minato-ku, Tokyo)

**NOTE:** Depending on the COVID-19 pandemic situation, the lectures may be provided online.

#### Instructors

Faculty members of the NTC or others.

#### Contact Information

##### 1. Office

The NTC, Wako Campus

Address: 2-3-7, Minami, Wako-shi, Saitama

##### 2. Office Hours

Weekdays, 8:30AM - 5:00PM JST/UTC+0900

##### 3. Persons in charge

Ms. SUSAMI Haruna, Section Chief                      haruna.susami@nta.go.jp

Ms. ISHIMARU Hiromi, Assistant Chief                hiromi.ishimaru@nta.go.jp

#### Course Term

From November 2021 to June 2022

#### Class Hours

Monday, 10:00AM - 4:30PM JST/UTC+0900

**NOTE:** Generally, classes will be held on every Monday. In addition, there will be intensive lecture during March 7-11, 2022 . Detailed schedule is on attached Annex.

### **Course Description**

The NTA is the administrative agency in charge of imposing and collecting all national taxes except for custom duties in Japan. The NTA offers staff trainings for domestic tax officials at its training institution, the NTC. The NTA also offers various training courses for developing countries' tax officials as a part of international cooperation. This "Practicum at the NTA" started in 1996 as one of those training courses for foreign tax officials who study at Japanese graduate schools.

This course includes;

- Lectures (Taxpayer service, Verification (Tax audit), Tax debt collection, International taxation and Human resource management, etc.)
- Intensive lecture and practice negotiation (Tax treaty)
- Study visits (Tax education room, Call center (Enquiries, Tax debt collection), Regional Taxation Bureau, National Tax College Wako Campus, Japan Federation of CPTAs' Associations)

**NOTE:** Study visits might not be provided depending on the COVID-19 pandemic.

- Presentation and paper writing

### **Course Objectives**

The aim of this course is to offer developing countries' tax officials with knowledge on Japanese tax systems, tax administration, and international taxation so that they can contribute to the improvement of tax administration of their respective countries.

Students who successfully complete this course will be able to;

- Understand Japanese tax administration
- Identify an issue or problem in their tax administration
- Find a solution to the problem in their tax administration
- Explain the importance of tax treaty and international cooperation among tax authorities
- Build up a connection with students from different countries/graduate schools

### **Textbooks**

The NTC will provide handouts by each class. And, hard copies of the following books will be distributed to students for free as references.

1. *A textbook on Japanese Tax Administration 2020 Edition*, National Tax College
2. *Tax Administration 2019*, OECD  
[https://read.oecd-ilibrary.org/taxation/tax-administration-2019\\_74d162b6-en/](https://read.oecd-ilibrary.org/taxation/tax-administration-2019_74d162b6-en/)
3. *Japan Master Tax Guide 2019/2020*, CCH Asia Pte Limited

### **Presentation Requirements**

#### **1. Country Report**

Students are required to deliver a Country Report Presentation at the beginning of this course to understand each other. Topics can be included such as name of organization, current position, overview of their country, government, an administrative office, tax system, tax administration, budget, current major issues on tax system and tax administration and so on.

#### **2. Research Paper**

In the process of making a research paper, students are required make presentations to get advice from all

faculty members of the NTC and/or professors at their graduate schools for completing the paper.

### Course Schedule

Tentative course calendar is as attached Annex. The schedule may be changed due to COVID-19 pandemic.

### Evaluation

At the end of the course, the evaluation will be notified to each graduate school each student belongs to. Grades will be given based on their attendance and contribution to classes, and their research papers (attendance and contribution to the class: 20 points, research paper: 20 points, total: 40 points).

S, A, B, C and F as a grading scale will be used for this course;

Grading	Point	Pass / Fail
S	40-36	Pass
A	35-32	
B	31-28	
C	27-24	
F	23-00	Fail

### Course Policies

All the students are expected to observe the following rules in this course. Serious violations against the rules might hurt the evaluation. In addition, if they fail to comply with the rules seriously or repeatedly, the NTC might take the following measures;

- Strict warning (admonition)
- Prohibition from attending the NTA practicum for a considerable period
- Prohibition from continuing the NTA practicum
- Notification to the graduate school and/or the government, embassy or consulate of their countries.

#### 1. Rules and requirements in case of absence

In principle, students are required to attend every class of this course. Delay or leave without notice also hurt the grade evaluation. In case students are not able to attend a class due to illness or other reasons beyond their control, they shall inform the NTC staff in charge by phone or e-mail prior to the beginning of the class. If students need to leave Japan temporarily, and be absent from some classes, they shall inform the NTC staff, of the reason, duration, and contact information in advance.

#### 2. At all times

Students shall follow the instructions of the faculty members of the NTC. Be punctual and seated five minutes before the class starts. If students leave the room during class, they have to obtain the permission of the faculty of the NTC.

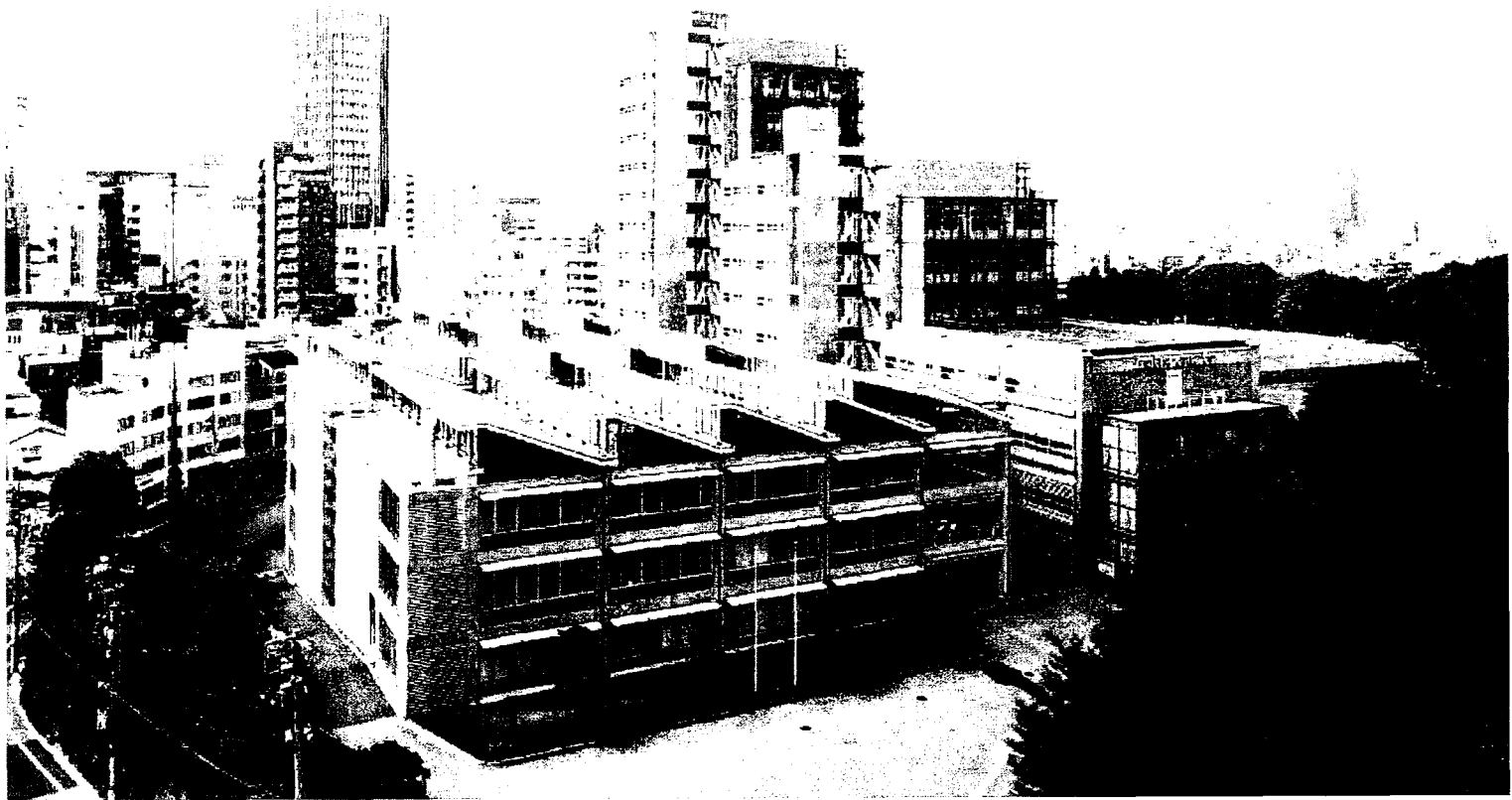


Joint Japan / World Bank Graduate Scholarship Program

# Public Finance Program Tax Course



政策研究大学院大学  
NATIONAL GRADUATE INSTITUTE  
FOR POLICY STUDIES



*Photo: Masao Nishikawa.*

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Address and Contact Information



# Program Description

## Public Finance Program (Tax Course)

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### Overview and Program Objectives

Since 1997, GRIPS has been offering a tax-related master's degree in English through the Public Finance Program (Tax Course). The program was established as part of the Partnership Programs supported by the Joint Japan/World Bank Graduate Scholarship Program (JJ/WBGSP), which awards scholarships to mid-career professionals in the field of tax policy and administration. In 2000, the program was expanded to admit students with working experience in customs administration (Customs Course).

The major objective of the Public Finance Program is to provide students with the conceptual understanding and technical competence to become leaders in the area of taxation and customs. The curriculum is designed for government officials from developing countries, who are current professionals in either tax or customs administration. The program is a 12-month for Tax Course comprised of two segments: an academic segment common to tax or customs students, and a practicum segment that is conducted specifically for tax students.

### Public Finance Program

Tax Course

Customs Course

Degree offered : Master of Public Finance

### Academic Segment

The academic segment provides a rigorous economics-oriented education that is aimed at the development of a broad understanding of the theoretical, empirical, and institutional aspects of customs/tax policy implementation and administration, within the context of developing countries' economic and social development. The academic segment culminates in the writing of a master's thesis facilitated by a course through which students develop their thesis with the input of academic supervisors and their peers, in which they have several opportunities to present their research.

### Practicum Segment

The practicum segment of the Tax Course is administered by the faculty of the National Tax College (NTC), which is a training institution of the National Tax Agency (NTA) of the Ministry of Finance, in conjunction with the officials at the NTA. It involves weekly workshops and lectures; field trips to regional taxation bureaus; and the preparation of research papers. These experiences give students opportunities to enhance their learning on practical, administrative, legal, and institutional issues, thus integrating practical experience with their formal learning.



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## Outline of the Curriculum

One academic year at GRIPS is composed of four terms: fall (16 weeks), winter (8 weeks), spring (16 weeks), and summer (8 weeks).

### Formal Academic Program

The formal academic segment of the master's program begins in October. It starts with focused instruction in the foundational skills of micro- and macroeconomics, as well as quantitative analysis. It then moves on to a range of applied topics that help students in understanding how to design, implement, and evaluate public policies -- tax policy in particular -- in accordance with development strategies. Topics include public finance, international economics, development economics, human resource management, and tax laws. Refer to the list of course offerings and the flow chart for the 2021-2022 on the following pages.

In addition to the required and strongly recommended elective courses, students can choose freely throughout the year from any of the extensive list of courses offered at GRIPS. Along with economics courses, GRIPS also offers numerous courses in various academic areas that are conducted in English. These range from public administration, political science, international relations, mathematical science, data science and social engineering, to a diverse range of interdisciplinary fields. Students can also choose to enroll in the Japanese language courses offered throughout the year at various levels of proficiency, although credits earned in these courses cannot count towards the degree.



### Practicum Program

The practicum, which starts in October and continues until the end of May, involves lectures and workshops that instruct students on the Japanese tax system, tax law, and tax administration, as well as international taxation and tax treaty. It also involves several visits to regional taxation bureaus, tax offices, and tax counsel offices, where students observe actual tax collection work and learn about administration and management of Japan's tax collection system. In addition, with the assistance and guidance of NTC faculty, students prepare research papers to analyze issues/problems faced by the tax administration of their respective home countries.

### Master's Thesis

There is one required course, Thesis Seminar, that students must enroll from fall through summer term, which are devoted to producing the master's thesis (or "policy paper") on a topic related to public finance. In this course, students are provided with personal instruction in an intimate environment, by a faculty advisor, and several opportunities to present both their ongoing and completed research papers. Students are supported in the writing process by mandatory Policy Proposal Writing and Thesis and Policy Proposal Writing courses, as well as through individual consultation with faculty members of the GRIPS Center for Professional Communication.



## Course Offerings for 2021-2022

	Course No.	Course Name	Term	Credit	
I Required Courses	PPF2520E	International Taxation of Japan	Fall	2	
	PPF5010E	Practicum at the National Tax Agency	Fall through Spring (Session I)	8	
	ECO1000EB	Microeconomics I	Fall (Session I)	2	
	ECO3102E	Public Finance I	Winter	2	
	ECO4120E	Thesis Seminar	Fall through Summer	4	
	ECO4130E	Tutorial (PF)	Fall	1	
	GEN5020E	The World and the SDGs	Fall	1	
III Elective Courses	ECO1060EA	Macroeconomics I	Fall (Session I)	2	
	ECO2000EB	Microeconomics II	Fall (Session II)	2	
	ECO2020EB	Government and Market	Winter	2	
	ECO2720EB	Introduction to Applied Econometrics	Fall	2	
	ECO3103E	Public Finance II	Spring (Session I)	2	
	ECO3110E	Fiscal Reform in Japan	Winter	2	
	Highly Recommended	ECO3120E	Public Finance and Fiscal Policy	Fall	2
	ECO3130E	Economics of Tax Policy	Winter	2	
	ECO3160E	Reform of Economic Policy in Japan	Spring	2	
	ECO3400E	International Trade	Spring (Session I)	2	
	ECO3840EB	Development Economics	Winter	2	
	PAD2560E	Human Resources Management	Spring	2	
	ECO1600E	Monetary Economics (Money and Banking)	Fall	2	
	ECO2060EA	Macroeconomics II	Fall (Session II)	2	
	ECO2610E	Finance and Economic Growth	Spring (Session II)	2	
	ECO2760E	Applied Time Series Analysis for Macroeconomics	Winter	2	
	ECO2770E	Applied Econometrics	Winter	2	
ECO2780E	Applied Econometrics Practice	Winter	2		
ECO3000E	Mathematics for Economic Analysis	Fall	2		
ECO3200E	Economics of Law	Spring	2		
ECO3710E	Time Series Analysis	Spring (Session I)	2		
PAD2670E	Public Expenditure Management	Fall	2		
MOR1030E	Introduction to Data Science	Fall (Session I)	2		
MOR2020E	Data Science in Practice	Fall (Session II)	2		
REG2100E	Local Government System and Finance	Fall	2		
	*Selected Topics in Policy Studies I - IV				
	Courses not listed in this table				

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Others

\*\*Courses offered by the Center for Professional Communication

Notes

Courses offered are subject to change.

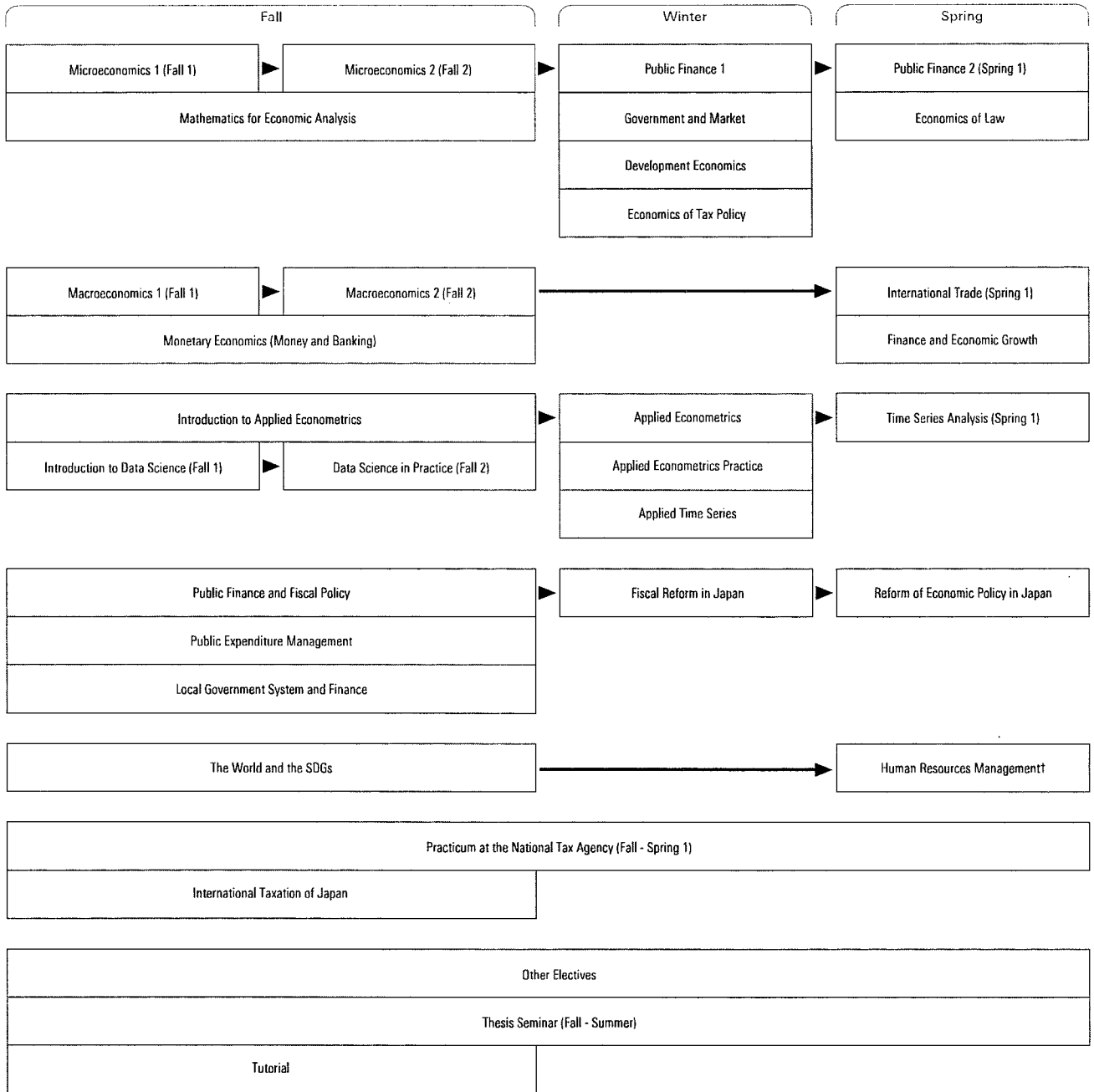
\* Credits earned in these courses cannot count toward the degree.

## Degree Requirements

- The curriculum is comprised of two course categories: required courses and elective courses. In the elective courses, we have identified 12 courses that are highly recommended.
- Students in the Tax Course must complete a minimum of 36 credits, 20 of which are made up of required courses.
- Besides the minimum credit requirements stated above, students must complete and obtain approval for a master's thesis.



**Flow Chart for Core and Other Major Elective Courses**



indicates subjects that are required.  indicates subjects that are strongly recommended

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## **Brief Core Course Descriptions (Academic Segment)**

Followings are for category I and Highly Recommended Courses only. For other courses, see <http://www.grips.ac.jp/en/education/information/syllabus/>

### **Public Finance I**

In this course, students will learn both expenditure side and revenue side analyses of public finance theory. Topics include impact of public debt, sustainability, public capital and growth, public goods, taxation and efficiency/income distribution, amongst others.

### **The World and the SDGs**

The sustainable development goals (SDGs) adopted by the United Nations General Assembly in September 2015 present challenges that we all have to face, both globally and locally. GRIPS students are expected to play leadership roles in their respective careers, and naturally they are required to have a sophisticated understanding of the urgent but complex nature of the challenges that the SDGs present. To that end, this course, mandatory for all GRIPS students, offers an introductory overview of the state of the world in the 21st century through an examination of the historical development of the world system within the global eco-geological setting, and provides basic knowledge of the social, economic, political and ecological issues that are now being targeted by the SDGs. The world is so complex and as the SDGs cover a broad spectrum of issues, so no single course is sufficient for examination of all the important issues. However, for an understanding of the inter-related nature of the SDGs, it is useful to have a brief overview of the prospects of the SDGs and of the attendant difficulties. Throughout their participation in this course, the students are expected to think and re-think their major research focus at GRIPS within the wide perspective embodied in the SDGs.

### **Microeconomics I**

This is an introductory course on microeconomics. It covers basic economic assumptions and concepts used to define behaviors of consumers and producers in the market. The course consists of three parts: consumer theory, producer theory and the equilibrium in a competitive market. In the consumer theory, preference, utility, budget constraints, utility maximization and demand curves will be introduced. In the producer theory, production and cost functions, profit maximization, and supply curves will be discussed. Finally, the concept and the determination of the equilibrium will be analyzed.

### **Microeconomics II**

Based on certain understanding of materials taught in Microeconomics I, this course expands the basic framework. This course covers various market structure such as monopoly, oligopoly, and monopsony using the framework of game theory. Then course also introduces several cases where the market fails to achieve efficiency and how to address those market failures.

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### **Macroeconomics I**

This is a first course in the macroeconomics sequence. The course will cover broad topics relating to major macroeconomic variables; eg. money supply, inflation, unemployment, economic growth. Given that these variables can be changed over time and different across countries, we will use simple macroeconomic models to illustrate the underlying mechanism behind the change and difference. The focus of this course is on the long-run equilibrium.

### **Introduction to Applied Econometrics**

This course helps students to understand applied econometric methods and to foster the skills needed to plan and execute their own empirical projects in economics. Topics include ordinary least squares estimation, panel data and fixed effects estimation, instrument variable estimation, difference-in-differences, and regression assessment. We study many examples and STATA package for actual estimation and application.

### **Government and Market**

The objective of this course is to acquire an in-depth understanding of the economic roles of government in a modern market-based society. We seek to understand what governments should do (or should not do), what should be left to the market and to private individuals, and what would be the consequences of government policies. This course will help you to apply the principles and knowledge of microeconomics to current policy issues.

### **Fiscal Reform in Japan**

This course covers current problems related to Japan's public finance policy and the necessary reforms to address those problems. The main topics are the factors of financial deterioration, past fiscal consolidation plans, and important systems related to fiscal structure, such as the social security system, local public finance, and public loan programs. In particular, reform of the social security system, including the medical insurance and pension systems, is important for fiscal consolidation in the scenario of rapid population aging. For completeness, taxation reform in response to globalization and population aging is also discussed.

### **Public Finance and Fiscal Policy**

Lectures will be given on several topics that may serve for some as one of the options for their policy papers. Those topics include some countermeasures against tax avoidance, treaty shopping and tax strategy, taxpayers' right and dispute resolution mechanism, etc. They are discussed not only in the context of Japan but also in the context of some other major countries. Some relevant court cases and tax tribunal decisions are also used for analyzing those countermeasures and mechanism.

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### **Reform of Economic Policy in Japan**

This course covers issues related to the formulation of economic policy. The main topics discussed include the current state of the Japanese economy and its weaknesses. Japan's economy has three major weaknesses: lagging in globalization, low productivity in the service sector, and inflexibility in the labor market. Knowledge of Japan's economic structural reforms towards increased productivity and labor market reform will be useful to many Asian countries which are experiencing or will experience rapid population ageing. Also under discussion will be the role of government from the view point of economic growth.

### **International Trade**

This course introduces the basic concepts, tools and information required for an understanding of the flow of goods across countries, i.e. international trade. We will investigate why nations trade, what they trade, and who gains from international trade. We will also analyze countries' motives for regulating international trade and the effect of regulatory policies on economic welfare.

### **Development Economics**

This course aims to familiarize students with development problems and issues that are fundamental to developing countries.

### **Human Resources Management**

Knowledge of Human Resource Management (HRM) has become critically important for the managers of public sector organizations. By working within a framework of academic analysis and through the practical experience of the instructor, students are expected to acquire managerial expertise and a practical sense of how public sector organizations are reformed.

### **Economics of Tax Policy**

In this course, the students will acquire an in-depth understanding of the principles of taxation and the economics tools for analysis of tax systems and policy. The overall goal of this course is that the students will be able apply these principles and tools to work with current tax policy issues and fundamental policy reform options.

## **Brief Core Course Descriptions (Practicum Segment)**

### **International Taxation of Japan**

This is a practical course for international taxation. Strictly, there is no international taxation and each nation imposes taxes. However, in order to study international taxation, tax laws and tax treaties are the starting points to examine international taxation system. Tax issues arising from international transactions are categorized into taxation on nonresident and permanent establishment, controlled foreign corporation (CFC) rules (Anti-Tax Haven measures), transfer pricing and tax treaties, including elimination of international double taxation. These issues have been discussed in OECD as Base Erosion and Profit Shifting (BEPS). United Nations also has been participating in the discussions relating to issues above, advocating growing perception of developing countries. I give major emphasis in this course to transfer pricing. We will discuss transfer pricing issues practically, for example, through case studies, comparative analysis of OECD transfer pricing guidelines and Practical Manual on Transfer Pricing of United Nations and etc., considering the differences in the standing points between developed countries and emerging countries.



## Practicum at the National Tax Agency

This course comprises of lectures/workshops that are offered weekly from fall through spring. The sample schedule of this course is listed below. The aim of this course is to provide tax officials with knowledge on Japanese tax systems; tax law (concerning income tax, corporation tax, consumption tax); and administration (tax examination, taxpayer service, revenue management and collection); so that they may contribute to the improvement of tax administration in their respective countries. NTA officials and NTC faculty give lectures on practical aspects of Japanese tax administration. Students will visit the Regional Taxation Bureau, Tax Office, Tax Counsel Office, etc., to broaden the knowledge they acquire in the classroom. Students are also assigned a research paper that analyzes issues/problems faced by their home country's tax administration, with assistance and guidance from the NTC faculty. Students are thus strongly recommended to bring with them any relevant data/research materials from home.

### Sample Schedule of Practicum at the NTA

Date		AM (10:15-11:45)	PM (13:00-14:30 / 14:45-16:15)	
Nov-20	2	Mon	Opening Ceremony Program Orientation	Country Report Presentation (1)(2)
	9	Mon	Country Report Presentation (3)	Research Paper Guidance (1)(2)
	16	Mon	Japanese Tax System (1)	Japanese Tax System (2)(3)
	30	Mon	Japanese Tax System (4)	Japanese Tax Administration (1)(2)
Dec	7	Mon	Taxpayer Service (1)	Taxpayer Service(2) Verification (1)
	14	Mon	Verification (2)	Verification (3) Research Paper Guidance (3)
	21	Mon	Verification (4)	Tax Revenue Management and Collections (1)(2)
Jan-21	18	Mon	International Taxation (1)	Research Paper Guidance (4)(5)
Feb	1	Mon	International Taxation (2)	Human Resource Management (1)(2)
	3	Wed	【Study Visit】 Call Center (Tax Collections)(1)	【Study Visit】 Regional Taxation Bureau (1)
	4	Thu	【Study Visit】 Call Center (Tax Enquiries)(1)	【Study Visit】 Tax Education Space (1)
	5	Fri	【Study Visit】 Japan Federation of CPTAs' Associations (1)	【Study Visit】 Local Tax Authority (1)
	8	Mon	International Taxation (3)	ICT System (1)(2)
	15	Mon	International Taxation (4)	Research Paper Guidance (6)(7) [Progress Report]
Mar	1	Mon	10:00-12:30 Tax Treaty (Intensive Lecture) (1)(2)	13:30-16:00 Tax Treaty (Intensive Lecture) (3)(4)
	2	Tue	10:00-12:30 Tax Treaty (Intensive Lecture)(5)(6)	13:30-16:00 Tax Treaty (Intensive Lecture) (7)(8)
	3	Wed	10:00-12:30 Tax Treaty (Intensive Lecture)(9)(10)	13:30-16:00 Tax Treaty (Intensive Lecture) (11)(12)
	4	Thu	10:00-12:30 Tax Treaty (Intensive Lecture) (13)(14)	13:30-16:00 Tax Treaty (Intensive Lecture) (15)(16)
	5	Fri	10:00-12:30 Tax Treaty (Intensive Lecture) (17)(18)	13:30-16:00 Tax Treaty (Intensive Lecture) (19)(20)
	8	Mon		Research Paper Guidance (8)(9)
	22	Mon	Staff Training (1)	Staff Training (2) 【Study Visit】 National Tax College Wako Campus (1)
	29	Mon	10:00-12:30 Tax Treaty (Practice Negotiation) (1)(2)	13:30-16:00 Tax Treaty (Practice Negotiation) (3)(4)
Apr	5	Mon	10:00-12:30 Tax Treaty (Practice Negotiation)(5)(6)	13:30-16:00 Tax Treaty (Practice Negotiation) (7)(8)
	12	Mon	Research Paper Presentation (1)(2)	Research Paper Presentation (3)(4)
	13	Tue	Research Paper Presentation (5) Evaluation Meeting	
Jun	14	Mon		Closing Ceremony Reception

[Note] The Schedule is subject to change.  
NTA : National Tax Agency  
NTC : National Tax College

## Academic Calendar for 2021-2022

Term	Month	SUN	MON	TUE	WED	THU	FRI	SAT	Note							
Fall	OCTOBER						1	2								
		3	4	5	6	7	8	9	Oct. 4 - 5 Entrance Guidance and Orientation							
		10	11	12	13	14	15	16	Oct. 4 - 18 Registration for Fall Term & Fall (Session I)							
		17	18	19	20	21	22	23	Oct. 6 Classes for Fall Term & Fall (Session I) begin							
									24	25	26	27	28	29	30	Oct. 19 - 25 Withdrawal for Fall Term & Fall (Session I)
	NOVEMBER	31	1	2	3	4	5	6								
		7	8	9	10	11	12	13								
		14	15	16	17	18	19	20								
		21	22	23	24	25	26	27								
	DECEMBER	28	29	30	1	2	3	4	Nov. 29 - Dec. 13 Registration for Fall (Session II)							
		5	6	7	8	9	10	11	Dec. 1 Classes for Fall (Session II) begin							
		12	13	14	15	16	17	18	Dec. 14 - 16 Withdrawal for Fall (Session II)							
		19	20	21	22	23	24	25								
	JANUARY	26	27	28	29	30	31	1	Dec. 29 - Jan. 3 New Year holidays							
		2	3	4	5	6	7	8								
		9	10	11	12	13	14	15								
		16	17	18	19	20	21	22								
		23	24	25	26	27	28	29								
	Winter	FEBRUARY	30	31	*1	*2	3	4	5	Feb. 1 - 14 Registration for Winter Term [*Interterm Period: Feb. 1 - 2]						
6			7	8	9	10	11	12	Feb. 3 Classes for Winter Term begin							
13			14	15	16	17	18	19								
									20	21	22	23	24	25	26	
MARCH		27	28	1	2	3	4	5	Mar. 2 Grade release (Fall Term)							
		6	7	8	9	10	11	12								
		13	14	15	16	17	18	19	Mar. 24 Graduation Ceremony for domestic programs							
	20	21	22	23	24	25	26	*Interterm Period: Mar. 31 - Apr. 1								
Spring	APRIL	27	28	29	30	*31	*1	2	Apr. 4 Entrance Guidance for domestic programs							
		3	4	5	6	7	8	9	Apr. 4 - 18 Registration for Spring Term & Spring (Session I)							
		10	11	12	13	14	15	16	Apr. 5 Classes for Spring Term & Spring (Session I) begin							
		17	18	19	20	21	22	23	Apr. 19 - 25 Withdrawal for Spring Term & Spring (Session I)							
		24	25	26	27	28	29	30	Apr. 28 Grade release (Winter Term)							
	MAY	1	2	3	4	5	6	7								
		8	9	10	11	12	13	14								
		15	16	17	18	19	20	21								
		22	23	24	25	26	27	28								
	JUNE	29	30	31	1	2	3	4								
		5	6	7	8	9	10	11	Jun. 6 - 16 Registration for Spring (Session II)							
		12	13	14	15	16	17	18	Jun. 6 Classes for Spring (Session II) begin							
									19	20	21	22	23	24	25	Jun. 17 - 21 Withdrawal for Spring (Session II)
	JULY	26	27	28	29	30	1	2								
		3	4	5	6	7	8	9								
		10	11	12	13	14	15	16								
		17	18	19	20	21	22	23								
		24	25	26	27	28	29	30								
	Summer	AUGUST	31	1	2	3	4	5	6	Aug. 2-15 Registration for Summer Term						
7			8	9	10	11	12	13	Aug. 5 Classes for Summer Term begin							
14			15	16	17	18	19	20								
21			22	23	24	25	26	27	Aug. 31 Grade release (Spring & Summer Terms)							
SEPTEMBER		28	29	30	31	1	2	3								
		4	5	6	7	8	9	10	Sep. 7 Faculty Meeting for Judgment (tentative)							
		11	12	13	14	15	16	17	Sep. 14 Graduation Ceremony							
		18	19	20	21	22	23	24	*Interterm Period: Sep. 30							
		25	26	27	28	29	*30									

Course Registration (Please note that schedules are subject to change.)

Registration     Withdrawal     No class (Sundays, National Holidays, and New Year Holidays)

# About GRIPS

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## Message from the Dean

GRIPS was founded in 1997 as a stand-alone national graduate university focusing on policy studies. Future policy leaders and policy researchers from around the world gather here, making GRIPS an international hub for public policy research and education.

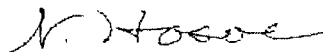
We offer Master's and Doctoral programs covering a broad range of areas, from economics, political science, public administration, and international relations to social engineering and mathematical science, and we encourage students and faculty to engage in interdisciplinary research.

GRIPS has a very international character in every respect, with more than two thirds of our students coming from overseas, from over 110 nations to date. Our faculty is also international and includes academics, public officials, and executives from private companies. The diverse backgrounds of our faculty create an ideal environment for students pursuing policy studies.

Reflecting the diverse backgrounds of our students and faculty, GRIPS aspires for cross-fertilization of academic disciplines and their application to real policy making and policy analysis. We welcome young people from all over the world to come to GRIPS to learn more about Japan and to engage in productive communication with each other. GRIPS' mission is to train and educate young, talented people to become national leaders with a genuine sense of social responsibility.

The Public Finance Program is an integral part of this mission. I hope you will join us.

*Dean and Vice President*  
**Nobuhiro Hosoe**



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## GRIPS at a glance

The educational mandate of GRIPS is to cultivate high-level policy professionals and researchers. Our degree programs are designed to train students to envision a wide range of solutions to various policy issues.

### OUR MISSION

- Cultivate future leaders in policymaking
- Serve as an international center for policy research

### STUDENT LIFE

- Numerous scholarships available
- Spacious campus located in the heart of Tokyo (Roppongi)
- Modern & comfortable dormitories
- Global community and network (about 60 countries)
- Field trips and various cultural programs offered

### ACADEMIC

- 1- and 2-year master's programs
- Integrated 5-year doctorate programs
- Various doctorate programs
- Distinguished faculty
- Classes taught fully in English

### FUTURE CAREERS

- Policy-making career tracks  
(government official, private sector, international organizations, academia, etc.)
- Active alumni for international networking

## Programs offered at GRIPS for international students

For details, visit: [http://www.grips.ac.jp/en/education/inter\\_programs/](http://www.grips.ac.jp/en/education/inter_programs/)

## Brief History of GRIPS

- 1977** Graduate School of Policy Science (GSPS) established at Saitama University; the predecessor of GRIPS
- 1997** National Graduate Institute for Policy Studies (GRIPS) established
- 1999** Relocated to Wakamatsu-cho campus in Tokyo (Shinjuku)
- 2005** Relocated to current campus in Roppongi

# Student Support

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One unique aspect of GRIPS is our extensive support system for assisting students in their daily living. We consider this aspect of your lives to be every bit as important as your academic life, especially for foreign scholars unfamiliar with Japan. As international students have comprised, on average, about 60% of the GRIPS student body over the last 20 years, we have developed comprehensive services to assist students in their day-to-day living.

The Student Office organizes orientation programs for incoming students and assists arriving international students in getting organized and settled in Japan. It also organizes a number of social events and activities, including field trips and concerts. The Student Office also functions as a hub to promote meaningful interaction and understanding between Japanese and foreign nationals.

## Faculty

GRIPS boasts a nearly 200 member faculty from a variety of backgrounds. Many of them hold doctorate degree from outside of Japan, and many have served as central and local government officials, diplomats, bankers or business executives. This enables an effective combination of rigorous academic courses complemented by professional expertise and experience.

For more on our faculty members, please see <http://www.grips.ac.jp/en/about/directory/>

## Accommodation

Accommodation is provided in the Tokyo International Exchange Center (TIEC), operated by the Japan Student Services Organization (JASSO), in GRIPS International House, or in private apartments recommended by the GRIPS Student Office.

### Tokyo Academic Park Residence Halls

In the bayside area, built in 2001 by the Ministry of Education, Culture, Sports, Science and Technology (MEXT)  
Room Types: Single, Couple, Family



### GRIPS International House I

In Nakano, built in 2009  
Room Types: Single, Couple



### GRIPS International House II

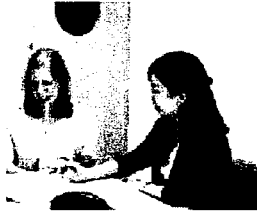
In Nakano, built in 2009  
Room Types: Single, Couple



## Resources

### Center for Professional Communication

The mission of the Center for Professional Communication is to support GRIPS students, faculty, and staff in developing effective professional communication skills and competencies needed to communicate productively in an environment of multiple stakeholders. To this end, we offer a range of instruction and support in fundamental areas of professional communication in English and Japanese, including policy paper writing, professional speaking, grant proposal writing, and digital communications. We also provide opportunities for cultural and academic exchanges through a self-access learning center, organize seminars and special events related to all aspects of professional communication, and prepare customized materials for students and staff on academic and professional writing and language learning.



### Library

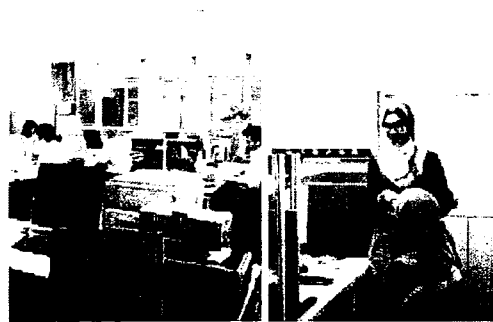
- Extensive collection of publications in the field of policy studies, collected from around the world
- Collection contains over 190,000 volumes, including reference books, statistical collections, working papers, and government documents
- Large collections of periodicals that include more than 12,000 journals, many of which are available online
- Well-trained staff are equipped to respond to research-related requests



## Facilities

### Student Rooms and IT Support Center

- Each student is provided with a study space, accessible 24 hours a day
- A computer help desk is open to all students during regular working hours



### Health Services Center

- In-house health clinic
- Nurse on duty daily, doctor available several days a week
- Provides medical advice, basic medical examinations
- Will refer to an appropriate hospital or specialist when necessary



### Gym

- Running machines and training equipment
- Showers and washing machines
- Free use by students, faculty, and staff

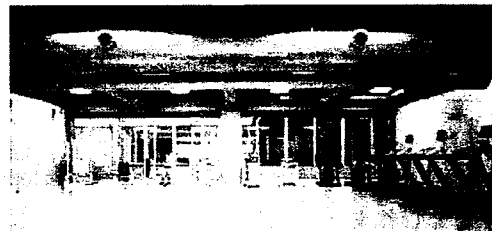


photo: Masao Nishikawa.

Tea Ceremony room  
Prayer room

# Admissions

In 1987, the World Bank, with funding from the government of Japan, established the World Bank Graduate Scholarship Program, now known as JJ/WBGSP, and the Tax Course of GRIPS Public Finance Program has been supported by it ever since. Currently, our program is one of the Participating Programs of JJ/WBGSP. Each year, the program awards scholarships up to five individuals from certain developing countries to undertake graduate studies at GRIPS. Although the number of admissions is limited, the program may also admit students who obtain another source of funding (i.e other than the JJ/WBGSP scholarship), including scholarships provided by the student's home country.

## Eligibility Criteria

Before you apply for GRIPS, please carefully read the full description of eligibility criteria on the Public Finance Program web page at [http://www.grips.ac.jp/en/education/inter\\_programs/finance/](http://www.grips.ac.jp/en/education/inter_programs/finance/). Details of the JJ/WBGSP scholarship are also available on that page.

Irrespective of the funding source, to be eligible for admission to the Public Finance Program (Tax Course), the applicant must meet the following criteria:

- ✓ 1. Have a bachelor's degree or its equivalent from a recognized, accredited university of the highest standard.
- ✓ 2. Be proficient in English (admission priority will be given to applicants who have a TOEFL iBT score of 79 or higher, or an IELTS Academic score of 6.0 or higher).
- ✓ 3. Be a full-time government tax official from a developing country.
- ✓ 4. Have at least 3 years' work experience (as of March 4, 2022) in tax policy and administration and able to show that such work experience is related to development-related topics indicated by the World Bank.
- ✓ 5. Show promise of continuing his/her career in tax policy and administration.

## For Those Seeking a JJ/WBGSP Partner Program Scholarship

Those seeking a JJ/WBGSP Partner Program scholarship must first apply for admission to GRIPS. GRIPS will make a short list of candidates and send it to the World Bank for the final selection. The short listed-candidates will be required to submit online applications directly to the World Bank.

### Additional Criteria for JJ/WBGSP Scholarship

- Be a national of a World Bank member country that is eligible to receive Bank financing
- Have never before received any scholarship funding towards a graduate degree or its equivalent from sources funded by the government of Japan

### Scholarship Coverage

- Monthly stipend: JPY306,910
- Application fee, admission fee, and tuition
- ✓ ● An economy-class air ticket from your home country to Japan upon enrollment at GRIPS and an economy-class air ticket from Japan to your home country upon completion of your studies at GRIPS
- ✓ ● Travel allowance: USD500 equivalent upon arrival, USD500 equivalent upon completion of your study

For full description, please refer to the Public Finance Program web page at [http://www.grips.ac.jp/en/education/inter\\_programs/finance/](http://www.grips.ac.jp/en/education/inter_programs/finance/)

## How to Apply

We accept applications for the Public Finance Program (Tax Course) online at the GRIPS website. The online entry deadline is February 25, 2022, 17:00 (JST), and the online application deadline is March 4, 2022, 17:00 (JST). For details, please refer to the Admissions web page at <http://www.grips.ac.jp/en/admissions/index/>

Note: Availability of this scholarship for 2022/2023 has not been announced yet. We will announce the availability on our program web page as soon as we receive notice from the WB. The eligibility criteria and scholarship coverage are subject to change.

# Alumni

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One of the greatest resources and joys of studying at GRIPS is the diversity of the student community. The connections you make at GRIPS are a valuable part of your degree. The GRIPS Alumni Network will ensure they are lifetime bonds by keeping you in touch with fellow alumni and the school.

As a GRIPS graduate, you join an impressive network of around 5,400 alumni who are actively shaping future policies in more than 115 countries around the world. We offer a variety of ways to remain engaged with GRIPS and strengthen your ties with fellow alumni. These include alumni reunions, seminars, a searchable alumni directory and online networking opportunities utilizing social media such as Facebook and LinkedIn.

## **Alumni of the Public Finance Program (Tax Course)**

Since its launch in 1997, one hundred and fifteen (115) students have graduated from the Public Finance Program's Tax Course with a Master's degree (as of September 2021). All were mid-career tax officials when first admitted into the program. The majority of JJ/WBGSP scholars who graduate return to their home countries and pursue careers in tax administration: As of September 2021, most of our graduates are still working in tax-related government agencies in their home countries.





## Voices of the Alumni

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### **Usman Asghar (Pakistan, 2012)**

**Position:** Additional Commissioner Inland Revenue  
**Affiliation:** Federal Board of Revenue, Ministry of Finance

Public Finance Program at GRIPS has been consciously designed to integrate fundamental theoretical concepts and principles of public economics with the applied knowledge of the tax department of a developed country, that is, Japan. Participants from developing countries are not only able to evaluate the underperformance of their taxation systems but their enhanced knowledge enables them to specifically identify the grey areas in their respective tax departments; institutional weakness, outdated tax policies, misplaced focus in their tax structures, low direct taxes, among others. The program also equips the participants, through courses like 'International Taxation of Japan', to face the challenges of taxation in the interconnected global economy evolved over the years. Besides challenging studies at GRIPS, students benefit from the productive interaction with their colleagues from all over the world. Overall, study at GRIPS, which is one of the leading Public Policy institutions in Asia, located in Tokyo, an economic hub which also characterizes a quintessential cultural diversity, will indeed be a memorable and rewarding experience for those who are able to get admission in the Public Finance Program.



### **Tandekile Mkiwa (Zimbabwe, 2016)**

**Position:** Revenue Officer  
**Affiliation:** Zimbabwe Revenue Authority

Studying at GRIPS was a lifetime opportunity that I am still grateful for. The institute cultivated professionalism and punctuality throughout the program. It provided a strong academic foundation for me especially the Practicum at the National Tax College (NTC) which provided both theoretical and practical learning, as well as economics related courses. I learnt how other tax agencies are run administratively, on challenges faced in tax work and on problem solving. I enjoyed Development Economics, Mathematics for Economic Analysis, and Strategy for Economic Development as well as the NTC Practicum, especially the tax treaties practical, the most. International taxation was a new concept and an eye opener to me. Commitment and participation is needed to complete the program successfully. Besides the education side, GRIPS allows for cultural diversity. It is also classic, equipped with quite sufficient educational resources, has capable professors and administration personnel who are very responsive and a functional clinic.



### **Dy Chanthly (Cambodia, 2018)**

**Current Position:** Deputy Bureau Chief of Immovable Property Tax Office  
**Affiliation:** Deputy Bureau Chief of International Tax Law Office

GRIPS has derived me to be a potential leader in my organization (General Department of Taxation). After I graduated from GRIPS, I feel confident to be a part of policy maker in my organization. GRIPS not only provided me knowledge and skills but also a warm family. I would recommend GRIPS to all colleagues who seek a pathway to be leaders in their organizations. Keep in touch.



### **Manzanares, William (Philippines, 2019)**

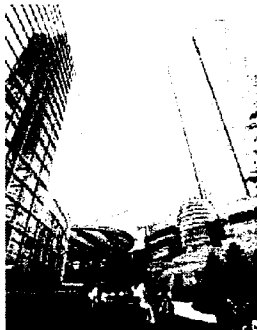
**Current Position:** Tax Lawyer,  
**Affiliation:** Bureau of Internal Revenue, Department of Finance

The world fell to its knees in the year 2020 against the deadly pandemic. No one was prepared for it. Fortunately, I was able to cope up well due to the invaluable learnings I have acquired from GRIPS. It has molded me to become a better leader and trained me how to rise above unfavorable situations. The experiences I learned from rigorous yet precious courses during my studies carried me through my career. For the academic segment, economic-oriented courses are instilled by highly distinguished and world-class Professors, Experts, and Practitioners. They will guide you to develop a critical mind in solving perennial economic problems in your own respective countries. As a tax officer, one significant aspect of the study is the 7-month practicum at the National Tax College (NTC) where decisive policies and procedures are taught and shown how they are implemented. GRIPS' program has a study-life balance. You will be engaged in several study tours around Japan showcasing culture, customs, and traditions. Likewise, since it is an international program, you will develop an international network deeply-rooted from friendship and camaraderie. GRIPS itself along with its personnel is an epitome of excellence and generosity. Lastly, studying in GRIPS is an experience of a lifetime!

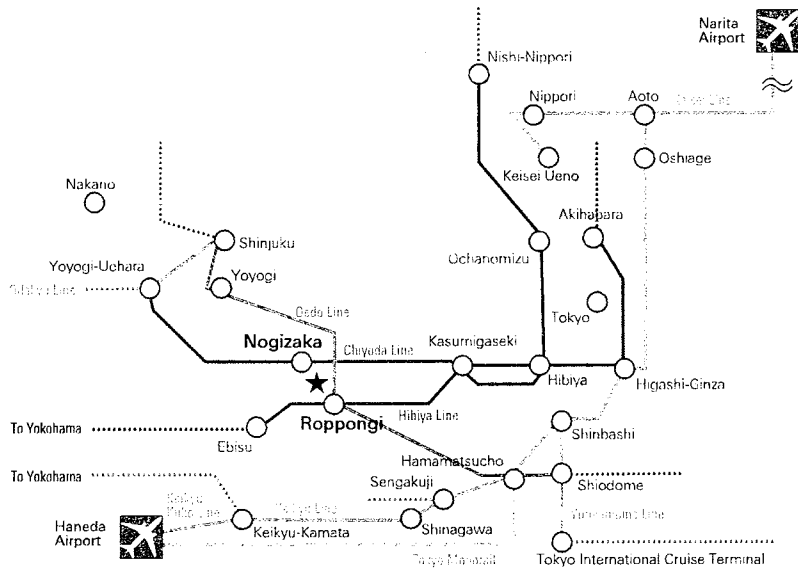
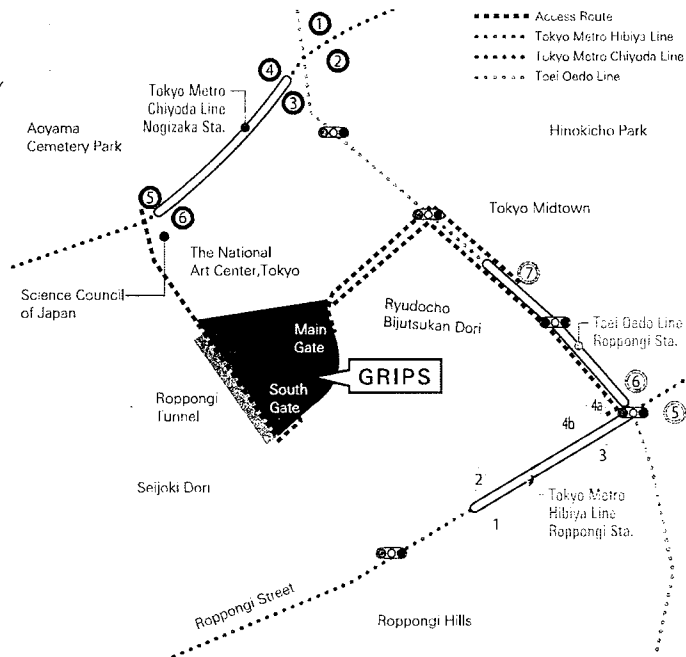
## Address and Contact Information

### Getting to GRIPS

The GRIPS building is located in the center of Tokyo, conveniently accessible by public transport. Both Nogizaka Station on the Chiyoda Line and Roppongi Station on the Oedo and Hibiya Lines are within 10 minutes walking distance.



Roppongi Hills



### National Graduate Institute for Policy Studies

7-22-1 Roppongi, Minato-ku, Tokyo 106-8677 Japan  
 Tel: +81-(0)3-6439-6000 Fax: +81-(0)3-6439-6010  
<http://www.grips.ac.jp>

### Admissions Office

[admissions@grips.ac.jp](mailto:admissions@grips.ac.jp)



Gateway to  
Global Leadership