

Advanced Study of Tax Administration (Spring)

Instructor: Prof. Masato Ohno

Required (1st or 2nd yr.) / Specialized Subjects / 2 credits

In this course, we will try to seek for best practices of tax administration under each country's given conditions, especially in order to implement complicated tax laws, to be trusted by taxpayers, to counter abusive tax practices, and to build cooperative relationship with taxpayers. Experiences (both successful and unsuccessful) of Japan's National Tax Agency (NTA) and other countries' tax agencies will be discussed.

Course Plan:

- No.1 Historical, political and financial background of Japan's tax system and tax administration.
- No.2 An outline of today's Japan's tax system and tax administration.
- No.3 Personnel management of the NTA (recruiting, training, salary, evaluation, promotion and retirement).
- No.4 NTA's Internal Inspectors system to prevent employees' misbehaviour (corruption, etc).
- No.5 Public relations (taxpayer assistance, advance ruling, advance pricing arrangement, and tax education) and cooperative relationship with large corporations.
- No.6 Tax audit (selection of targets and audit procedure).
- No.7 Tax criminal investigation (selection of targets and investigation procedure).
- No.8 Administrative and criminal penalties for taxpayers' understatement and tax fraud.
- No.9 Countering abusive tax practices (General Anti-Abuse Rules and Mandatory Disclosure Rules).
- No.10 Administrative appeal and judicial appeal.
- No.11 Property reporting system, Common Reporting Standard (CRS), and international exchange of information.
- No.12 Transfer pricing taxation, mutual agreement procedure, and international arbitration.
- No.13 Presentation by participants.
- No.14 Presentation by participants.
- Other Coursework and assignments.

Method of Evaluation:

Evaluation will be based on class contribution through the course and presentation in the last two classes. No term paper required.

Textbooks:

No textbook will be used. Handouts and copies of background materials will be distributed for each class.

Lecturer's Comments to Students:

In this course, lectures and class discussions will be held in English.

Participants are supposed to have some experiences in tax administration or tax policy, or of tax practice in the private sector.

Questions/Comments:

Questions will be accepted after classes and also via e-mail.