



Training Institute, MOF

The 2025 International Taxation Academy

18th August to 29th August, 2025 (2 weeks)

Training Institute, Ministry of Finance, R.O.C. (Taiwan)

Program Information

The Training Institute held its first International Taxation Academy 41 years ago in 1984. Over the years, around 1,420 local and over 286 foreign tax officials from 63 countries have attended the Academy. The focus in earlier courses was mainly on fundamental tax theories. In response to the recent rapid changes in the global marketplace, the Academy has updated its program and developed a variety of new courses. This year, the program will feature “Economic and Fiscal Challenges in the Fast-changing World” and “Fiscal Federalism and US State and Local Tax Policy.”

Many graduates of the Academy have taken positions as tax policy decision-makers. The Academy not only provides efficient training programs for the cultivation of talented tax officials, but also plays a useful part in helping to establish or to maintain efficient tax systems in various other tax administrations.

Course Objectives

The tentative topics and course objectives of the Academy are as follows:

➤ Economic and Fiscal Challenges in the Fast-Changing World

This course will begin by reviewing key economic and fiscal indicators of the U.S. economy, following the assessments of the key economic and fiscal policies under Trump 1.0 and Biden. It will then introduce heightened tariffs and the chip war under Trump 2.0. The main discussion will cover major tax issues, including fundamental



tax reform, consumption taxation vs. income taxation, OECD-led efforts on taxing international business-level profits and activities – the Global Minimum Tax, and climate taxes (carbon tax/energy tax). There will be group presentations of “Time-Series Forecasting of Tax Revenues” at the end of this course.

➤ **Fiscal Federalism and US State and Local Tax Policy**

This course will introduce fiscal decentralization and an overview of state and local taxes in the United States, followed by property taxation and income taxes (individual and business), as well as tax competition between the states and at the local level. There will be group presentations at the end of this course.

Faculty

➤ **Edward Weite Hsieh**

Edward Weite Hsieh, Ph.D., is the Professor Emeritus of Economics at California State University, Los Angeles. With a Ph.D. in Economics from the University of Houston, his expertise spans microeconomic theory, public finance, and applied microeconomics. He has been recognized for his scholarly contributions, leadership in international collaborations, and community service.

➤ **Mike Nelson**

Mike Nelson, Ph.D., is the Professor Emeritus of Economics at College of Business, University of Akron. He is ranked within the top 5% of all economists within the US and abroad in terms of research productivity. He also developed a STEM-designated undergraduate program in business data analytics and is proficient with major data analytic software, including STATA and SAS.

Training Methodology



The training methodology of this Academy is a combination of lectures, case studies, sharing of experiences, practical workshops, study visits, etc.

Participants

Applicants should have an adequate communicative ability in English and meet one of the following requirements:

1. A tax official with a strong background in taxation who can demonstrate potential for advancement.
2. A government employee with a B.A. Degree or higher level of training.

Class Hours

Each class will be held in 50-minute units from 9:10 a.m. to 4:20 p.m., from Monday to Friday. The lunch break is scheduled for one and a half hours.

Language

All classes are conducted in English.

Certificates

Participants who successfully complete the course will be awarded a certificate at the end by the Academy.

Financing

1. Tuition

Free of charge, including study visits and teaching materials.

2. Transportation

The Embassy or Representative Office of the R.O.C. (Taiwan) will



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purchase each participant a round-trip economy-class plane ticket between his/her home country and the R.O.C. (Taiwan) by the most direct route.

Participants may take the car rented by MOFTI at Taoyuan International Airport to the training venue. This car service is free of charge.

3. Board and Lodging

The MOFTI will provide free meals and accommodation. The dormitory opens at 6:00 a.m. and closes at 11:00 p.m. However, payment for meals eaten outside the Training Institute shall be at participants' own expense.

4. Insurance

Participants will be provided with accident insurance from his/her entry to departure. It is recommended that all participants from abroad have adequate insurance.

Application Procedure

Please contact the R.O.C. (Taiwan) Embassy, Consulate, or Representative Office in your local area for more detailed information about the application procedure.



The 2025 International Taxation Academy Application Form	
Title: <input type="checkbox"/> MR <input type="checkbox"/> MRS <input type="checkbox"/> MS <input type="checkbox"/> MISS	Please submit a digital passport-sized photo in jpeg format
Name: <i>(Given name, Middle name, Surname, for certificate use)</i>	
Nationality:	
Date of Birth: <i>(dd/mm/yyyy)</i>	Passport No.:
Position Title:	Department/Organization:
Telephone No.:	Email Address:
Mobile phone No.: <i>(Please include country and area codes)</i>	Personal Email Address:
Office Mailing Address:	
Special Considerations Dietary: <input type="checkbox"/> No special requirements <input type="checkbox"/> Special requirements <i>(Please specify)</i> Others:	
Professional Background:	

Signature of the Candidate

Name of Agency or Organization
Nominating the Candidate

Signature of the Nominating Official

Name and Title of the Nominating
Official



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THE TRAINING INSTITUTE, MINISTRY OF FINANCE LETTER OF ACCEPTANCE

Please sign this letter and return it to the MOFTI through the Embassy or Representative Office of the R.O.C.(Taiwan) in your country.

1. In accepting the grant from the MOFTI, I hereby undertake my compliance with the following:
 - a) I agree to devote the full time of my stay to the training program.
 - b) I agree not to bring with me any family members or friends.
 - c) I agree not to change my travel schedule, but arrive and depart on the flights reserved for me by the R.O.C. (Taiwan) Embassy or Representative Office.

2. I certify that the information contained in the medical report is genuine and I will not request hospitalization for a chronic disease during my study in Taiwan. I agree that the MOFTI has the right to send me back to my home country immediately at such time as my chronic disease may begin to show signs of deterioration.

3. I agree that during my stay in R.O.C. (Taiwan) all matters related to the training program will be settled in accordance with the rules and regulations of the MOFTI.

Signature of the Candidate

Country, Date