The 2026 International Taxation Academy

17 August to 28 August 2026 (2 weeks)

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

Program Information

The Training Institute held its first International Taxation Academy 42 years ago in 1984. Over the years, around 1,479 local and over 294 foreign tax officials from 65 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:

- **Global Minimum Tax**

  This topic provides a comprehensive overview of the Global Minimum Tax framework under the OECD/G20 Inclusive Framework on BEPS 2.0, with particular emphasis on the Global Anti-Base Erosion (GloBE) Rules. Key components, including the calculation of effective tax rates, the identification of covered taxes, and the application of top-up taxes, are systematically introduced.

  The course further examines policy objectives, implementation challenges, and administrative considerations faced by tax authorities across jurisdictions. Through case studies and guided discussions, participants gain a practical understanding of how the Global Minimum Tax affects multinational enterprises, domestic tax regimes, and international tax cooperation.

- **Tax Policy Evaluation for Global Practitioners: Economic Principles and Real World Applications**

  This course provides a structured introduction to the economic foundations of tax policy evaluation, focusing on how taxation affects economic behavior, resource allocation, and government revenue. Core concepts include supply and demand analysis, tax incidence, and the evaluation of different tax instruments, such as income taxes, consumption taxes, and property-related taxes.

  Building on these foundations, the course examines key policy considerations from an economic perspective, including efficiency, equity, and administrative feasibility. Participants will also explore practical applications through real-world examples, enhancing their understanding of how tax policies influence taxpayer behavior and economic outcomes across jurisdictions.

  Through guided discussions and applied learning activities, the course aims to strengthen participants' ability to assess tax policy effectiveness and to formulate informed, evidence-based recommendations for policy design and implementation.

  <u>There will be group presentations at the end of this course.</u>

Faculty and Teaching Team

The following instructors are invited to contribute to the program.

- **Mike Nelson**

  Professor Emeritus, Department of Economics, University of Akron, United States

  Mike Nelson is an economist with over 30 years of experience in economic research, higher education, and policy analysis.

  He specializes in economic modeling, data analysis, and tax policy evaluation, with extensive experience in applying economic principles to real-world policy issues.

  His work provides practical insights into how tax policies influence economic behavior and support evidence-based policymaking.

- **Jesse Kavanagh**

  Tax Reporting & Strategy Leader Partner, PwC Hong Kong

Jesse Kavanagh is a tax partner with over 20 years of experience in international tax advisory, covering restructuring, M&A, tax compliance, and tax risk management.
He has also held in-house tax leadership roles in the technology and investment banking sectors, bringing extensive practical experience in corporate tax management.
With professional experience across Hong Kong, Australia, and the United States, he offers a strong international perspective and manages global and regional client engagements.

- **Paulson Tseng**
  Global Tax and Transfer Pricing Leader Partner, PwC Taiwan

  Paulson Tseng is a partner specializing in international taxation, with a focus on global minimum tax and transfer pricing.
  He has extensive experience advising multinational enterprises on cross-border structuring, value chain transformation, and tax strategy planning.
  His work provides practical insights into international tax compliance and policy developments.

- **Kelly Kuo**
  Senior Manager, PwC Taiwan

  Fang-Yu Kuo is a tax professional specializing in international taxation and transfer pricing.
  She supports advisory services related to cross-border tax issues, compliance, and policy implementation.
  In this program, she serves as a teaching assistant, facilitating course delivery and supporting participant engagement during the Week 1 sessions.

Training Methodology

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

Participants

Applicants should possess adequate English communication skills and meet one of the following criteria:

1. Tax officials with a strong background in taxation and demonstrated potential for career advancement.

2. Government officials or professionals from related fields, or those engaged in policy, legal, or international affairs, holding a bachelor's degree or above.

Class Hours

Classes are conducted in 50-minute sessions from 9:10 a.m. to 4:20 p.m., Monday through Friday. A lunch break of one and a half hours is scheduled each day.

Language

All classes are conducted in English.

Certificates

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

Financing

1. Tuition

   The program is free of charge, including study visits and course materials.

2. Transportation

   Round-trip economy-class air tickets will be arranged by the Embassy or Representative Office of the Republic of China (Taiwan) for each participant between their home country and Taiwan via the most direct route.
   Participants are kindly requested not to purchase air tickets on their own, as reimbursement will not be provided.
   Upon arrival at Taoyuan International Airport, transportation to the training venue will be arranged by MOFTI and provided free of charge.

3. Board and Lodging

   MOFTI will provide meals and accommodation free of charge. The dormitory is accessible between 6:00 a.m. and 11:00 p.m.
   Meals arranged as part of the official program will be provided at no cost. This includes meals provided during scheduled activities and study visits. Meals consumed outside the training institute or not included in the official program will be at participants' own expense.

4. Insurance

Participants will be provided with basic accident insurance covering the period from arrival to departure. Participants are advised to obtain additional insurance coverage as needed.

Application Procedure

Applicants are advised to contact the Embassy, Consulate, or Representative Office of the Republic of China (Taiwan) in their country of residence for detailed information regarding the application procedure.

Applications will be processed through the relevant Embassy or Representative Office and are subject to review and approval through official channels.

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Application Documents

The following documents are required for application submission.

Please complete all forms in English, except for proper nouns (e.g., names), which should follow your passport.

Please submit a recent passport-sized photo in JPEG format in color, with a plain background.

Appendix 1. Application Form

Title ☐ Mr. ☐ Ms.

Full Name (exactly as shown on passport, including capitalization and order)

Nationality

Date of Birth (DD/MM/YYYY)

Passport No.

Telephone No. (Please include country and area codes)

Mobile No.

Official Email

Personal Email

Mailing Address

Position Title

Department / Organization

Professional Background
(Briefly)

Dietary Requirements (if any) ☐ None ☐ **Specify**:

Other Information

Candidate Declaration

I certify that the information provided is true and complete.

Signature: ______________________

Date: _________________________

Appendix 2. Nomination Form

Nominating Agency:

Name: ______________________

Organization: ______________________

Nominating Official:

Name and Title: ______________________

Signature: ______________________

English Proficiency Assessment (by Nominating Authority)

☐ Native ☐ Fluent ☐ Good ☐ Basic

Appendix 3. Letter of Acceptance

Please sign this letter and return it through the Embassy or Representative Office of the R.O.C. (Taiwan). MOFTI reserves the right to make final decisions regarding the implementation of the program.

1. I agree to devote my full time to the training program.
2. I agree not to be accompanied by family members during my stay.
3. I agree to comply with the program rules and local laws and regulations. MOFTI reserves the right to take appropriate measures in the event of misconduct or behavior that disrupts the program.

Signature: ______________________

Date: ______________________