



Training Institute, Ministry of Finance, Chinese Taipei

Strategic Management for Tax Training

The 7th SGATAR Joint Training Program
5th October 2009

Chinese Taipei

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1. Introduction of the strategic policy for staff training in Chinese Taipei

1.1 Strategic visions of the staff training in MOFTI, Chinese Taipei



Goals of staff training

Facilitating the accomplishment of public policy goals

Formulating expertise among MOF personnel in core jurisdictions

Cultivating future leaders in the fields of public finance administration

Providing a platform for the interaction of international finance civil servants

1.2 Overall features of the staff training to achieve the goals



General Characteristics

Entry/junior level training

In-service training in policy and regulatory changes

In-service training in regard to confidentiality in specialist areas

In-service training for tax officers in local governments

Middle/senior level managerial training

Communication awareness and language training for personnel dealing with international affairs

1.3 The scale of the budget for staff training



General Characteristics

Budget Implementation and MOFTI Performance

Year	2005	2006	2007	2008	2009 (estimated)
Budget (Unit: US\$, 1,000)	1,656	1,718	1,906	1,719	1,719
Classes	239	234	227	227	214
Trainees	15,531	14,706	13,436	12,480	14,097
MOFTI Personnel	27	27	27	27	27

2.Introduction to The MOFTI

–The organization responsible for designing/planning staff training for tax officers in Chinese Taipei

2.1 Organization responsible for design /planning and implementing staff tra

MOFTI Gains Authorization



- **The MOFTI was established after receiving Cabinet approval on 16th October, 1969**
- **The Statute Governing the Organization of the Training Institute, Ministry of Finance, 1983**
 - **MOFTI provided with a legal mandate on 23rd December, 1983**
 - **Made the MOFTI a first-level subordinate agency of the Ministry of Finance**

2.2 Description of the facilities for the training

Training Facilities

Floor	Title	Seats
1F	101/International Conference Hall	210
3F	301/Library Room	48
3F	302/Lecture Room	96
3F	305/ Meeting Room	60
3F	306/ Audiovisual Classroom	48
4F	401/402/403/410 Class Room	48/48/48/65
4F	405/Computer Classroom	48
4F	407/ Lecture Room	48
4F	409/Meeting Room	30
6F	Art Classroom	60



2.2 Description of the facilities for the trainees

Dormitory & Leisure Facilities

Dormitory & Recreation

Dormitory	5F/6F/7F
Billiards Room	6F/7F
Gymnasium	7F(Atrium)
Dining Hall	1F
Badminton Court	B1
Table Tennis	B1
Basketball Court	Outdoor
Tennis Court	Outdoor



2.3 Roles and relationships/co-operation between the staff training related organizations

Development and implementation of Training Plans



The MOFTI offers specialized training programs in public finance administration and has, over the years, worked in close consultation with numerous professional agencies in different jurisdictions. Whenever a new policy is to be promoted, the training institute will create a new training program for tax administration to upgrade the quality of tax officers.

2.4 Lectures/trainers and acquisition of materials they use for the training

Members of the Professional Elite and Celebrities Invited to Lead the Programs



Incumbent responsible officials

Renowned academic professors

Experts from international organizations

Members of the elites of various professional industries and social celebrities

Officials from major economies

Prominent international scholars

3. Evaluation of staff training programs in Chinese Taipei

3.1 Methods/means of evaluation

Post Evaluation



- Participants are required to fill out a **post-evaluation form** in each program they take in the MOFTI to evaluate the performance of the lecturers.
- In the evaluation form, the items listed to be checked are ‘**value** of the course,’ ‘**usefulness** of the teaching material,’ ‘**effectiveness** of the instructor in teaching,’ ‘**clarity** of the instructor’s presentation,’ ‘**enthusiasm** of the instructor,’ and ‘whether the **length** of the teaching program is appropriate or not.’

3.2 Utilization of the results of the evaluation for implementation of future programs



Annual Review

- The MOFTI is required to conduct **an annual review** of programs and courses through meetings with the competent agencies in the areas of taxation, customs, banking, securities and insurance.
- In the organizing phase, prior to executing each program, the MOFTI invites experts from the competent agencies of different jurisdictions for consultation when developing the curriculum of courses on various topics for tax officers. The results of previous post-evaluations will be used in this meeting as **a reference** when developing new programs.

4. Evaluation of staff taking training programs

4.1 Means of the evaluation in MOFTI in Chinese Taipei



Means of the evaluation

- In the MOFTI, Chinese Taipei, participants are required to take tests to enhance the study results for professional programs.
- Tests can be in the form of an **oral test**, **written test** (T/F questions, multiple –choice questions), or submitting a **written report**.

4.2 Utilization of the evaluation results for personnel transfers/promotion



Utilization of the evaluation results

- In Chinese Taipei, the top ten percent high score participants in MOFTI training programs are ranked and receive an award in the closing ceremony.
- The tax authorities can also check staff scores in the score databank on the MOFTI website. When civil servants are audited on their performance at the end of the year, the training scores are used as an item in the promotion check list. Participants who attend more training programs gain more possibility of promotion.

5. Training of trainers

5.1 Methods

Methods



- The trainers are recommended by competent tax administrations. Most of them are senior tax supervisors or incumbent responsible officials from government organizations.
- There are **no specific training programs for trainers**. However, under certain circumstances, the MOFTI hosts seminars to train trainers whenever new tax laws are enacted or to introduce new trends in tax reform or information about the latest economic trends in industry. In such cases, the MOFTI invites specialists, scholars, and experts to lecture on the latest revisions to professional knowledge. After the training, the seed-teacher tax officers go back to their work place and teach their colleagues so as to spread the information and to facilitate the work flow.

5.2 Trainers / Lecturers

Sources of Trainers & Lecturers

- As noted above in 2.4, the **source of trainers and lectures** are from incumbent responsible officials, renowned academic professors, experts from international organization, members of the elites of various professional industries, social celebrities, officials from major economies, and prominent international scholars.



Chinese Taipei

6. Utilization of information technology in training

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General Characteristics



Lifelong Learning Passport

-Minimum annual requirements for learning hours

On-line training and off-site training provided

Training scores as a basis for promotion

Utilization of the Management Information System to integrate operations of training

7. Challenges faced by those involved in staff training planning or implementation

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Challenges

- The Training Institute is responsible for the development and organization of various public finance training programs of MOF. The **limitation on budget and personnel** (27 employees only) is a major concern. In spite of this, MOFTI personnel still carry out their duties in a spirit of teamwork to try their best to maintain high standards of performance and the fine heritage of the MOFTI.
- The MOFTI will carry on fulfilling its obligations, retaining the support of its superiors and the general public, and playing its part in upgrading to a better future.



Thank you



to visit Chinese Taipei