

Application Guide for September 2026 Enrollment

Master's Program in Taxation Policy and Management

Graduate School of Business and Commerce

Keio University



Admissions Policy (Policies for Admission to the University)

In line with achieving our educational objectives, the Graduate School of Business and Commerce welcomes applications for the master's program from individuals who meet the following requirements:

(1) Those with knowledge and academic ability equivalent to a bachelor's degree in their chosen field.

Graduate school is a place of academic exploration, and students are expected to expand the horizons of their knowledge through innovative research, which we believe requires basic knowledge and academic skills.

(2) Those with a positive attitude and the willingness to boldly take on the challenge of solving new problems.

We believe that it is essential for students to not only acquire knowledge but also to have a critical eye for common sense, a willingness to discover new problems, and a positive attitude to boldly take on the challenge of solving them.

(3) Those with a clear sense of purpose in their research.

To complete the program, students are required to complete a master's thesis based on logical thinking and analytical skills, which we believe requires a clear sense of purpose.

The Management of Personal Information at Keio University

At Keio University, personal information is managed safely and appropriately in compliance with the university's "Basic Policy Concerning Protection of Personal Information" and "Rules to Protect Personal Information."

Personal information provided when making an application, completing admissions procedures, and issuing notifications following graduation, including names, addresses, and other details, will be used at each department of Keio University for 1) processing applications for, and conducting of, entrance examinations, as well as announcements of final results; 2) admission procedures; 3) administration, correspondence, and procedures relating to academic affairs, including academic activities to which the student contributes; 4) administration, correspondence, and procedures relating to general student life; 5) administration, correspondence, and procedures relating to the use of university facilities and equipment; 6) communications for soliciting donations, notification regarding school bonds, and inviting recipients to join the Keio Iji-kai (Support Group) or apply for the Keio Card; 7) sending documents to students and guarantors and other communications; and 8) dispatching documents related to the Mita-kai (alumni association); and any other matters accompanying these tasks. Additionally, the data of personal information that has been statistically processed so that individuals cannot be identified will be used as survey and research material for the selection of entrants to the university.

Specific duties will be undertaken by contractors commissioned by Keio University (hereinafter "commissioned contractors") to perform the tasks outlined above. When outsourcing tasks, all or part of the personal information provided by applicants may be shared with commissioned contractors to the extent that it is necessary to carry out their duties. Keio University may also share personal information following graduation, within the extent that this is required for procedures and screenings, upon request from the Mita-kai (Alumni Associations), as part of its support for the Mita-kai's activities.

Exceptions may be made to share personal information with third parties in cases where there is a legal obligation to disclose information, or when it is deemed necessary to protect the life, physical wellbeing, property, or other rights and interests of the student or a third party and it is not possible to obtain the consent of the student in question. Keio University will not provide personal information to a third party in any circumstances other than those described above.

You will hereby be deemed to be in agreement with the above matters, in undertaking all procedures. Please read and consider these factors thoroughly before consenting.

Security Export Controls

To ensure that the content of education and research for students does not interfere with the maintenance of international peace and security, Keio University maintains security export controls based on the Foreign Exchange and Foreign Trade Act. Under these controls, the university confirms in advance whether the permission of the Minister of Economy, Trade and Industry is required before exporting/transferring goods and technologies outside Japan, or before providing international students and researchers in Japan with access to those technologies. As a result, students may not be able to receive the education you desire, you may not be able to conduct research, or you may be asked to change the content of your desired education or research.

*For details on security export controls, please refer to the website of the Ministry of Economy, Trade and Industry.

<https://www.meti.go.jp/policy/anpo/englishpage.html>

1-0. Overview

The Master's Program in Taxation Policy and Management is designed to help build capacity of promising personnel engaged in tax policy-making and tax administration, particularly in developing countries. The Program welcomes applicants with the resolve and ability to address the challenging task of enhancement of domestic resource mobilization in their countries. It is expected that the graduate will continue his/her career in tax policy and administration in the home country at the conclusion of the studies, to apply the enhanced knowledge and skills to help and accelerate the pace of economic and social development of the country.

The selection process requires applicants to submit a statement of their study plan under the Program, their future plan and others, together with documentation concerning their English language proficiency, academic grades in the university and others. Each applicant will be subjected to a comprehensive evaluation from a fair and objective standpoint.

For applicants admitted to the Program, a scholarship of the JJWBGSP Participating Programs of the World Bank as well as a scholarship of ADB-Japan Scholarship Program of the Asian Development Bank will be available subject to their eligibility for each of the scholarships and those institutions' approval.

1-1. Date of Entrance

September 22, 2026

1-2. Major and Admission Quota

Major	Degree	Admission Quota
Commerce	Master of Arts in Business and Commerce	80

*The admission quota refers to the total number of students admitted in April and September each academic year by all admissions programs and for all application periods.

1-3. Eligibility Requirements

Applicants who meet all of the following requirements (1, 2, 3, 4) are qualified to apply for admission. Applicants are required to:

- 1) Hold a Bachelor's degree or its equivalent with superior academic achievement earned at least three (3) years prior to the Application Deadline.
- 2) Have, by the time of the Application Deadline, at least three (3) years of full time paid professional experience in the field of tax policy and administration at a public body (institution) after obtaining a Bachelor's degree, and show that such work experiences are relevant to development-related topics, as indicated by the World Bank or Asian Development Bank (for example, domestic resource mobilization).
- 3) Show future commitment on continuing their careers in tax service in their home countries.
- 4) Demonstrate proficiency in the English language at the level of a TOEFL score of 80 (iBT) or better, or an IELTS score of 6.0 or better.

1-4. Application Schedule

Application Period	10:00 a.m. on November 17, 2025 – 3:00 p.m. on December 12, 2025
Announcement of Results	10:00 a.m. on March 2, 2026

1-5. Application Method

The application process is to be completed via the online application system, “The Admissions Office (TAO)”.

<https://admissions-office.net/en/portal>

You must first create an account on TAO. Make sure that your language setting is English. After creating your TAO account, please click “Keio University” and select “TPM 2026” from “Admission Schemes” menu. Follow the onscreen instructions when filling out or uploading the materials. Be sure to click “**Complete my application**” button when completing your application. Make sure to confirm your application status has been changed to “**Application Completed**”.

Once your application has fulfilled all of the requirements for it to be reviewed, you will receive an “Application Completed Notification E-mail” in early January. In case you do not receive this e-mail, regardless of the fact that you did what you need to do for your application to be accepted, please ensure to contact Keio University Academic Affairs Group for Graduate Admissions.

[Important Notes on Application]

1. Under no circumstances can we accept incomplete applications, late applications, or applications that are not accompanied by full payment of the prescribed application fee by the corresponding deadline. Furthermore, supplemental application materials will not be accepted after the end of the application period except when special permission has been granted. Therefore, you should make sure you have prepared all the required documentation before submitting your application.
2. Keio University does not notify you of your application status, including informing you about parts of the application that are missing or incomplete, as it is your responsibility to complete your application by the given deadline.
3. The following policy applies in the event that information provided in the application is discovered to be incorrect or fraudulent, regardless of the reason:
 - A. While the applicant is in the application or screening process
The applicant will be deemed to be ineligible for the program, and the application fee he/she has paid will not be refunded.
 - B. After the applicant has been accepted for enrollment
The applicant's acceptance for enrollment will be revoked, and the application fee he/she has paid will not be refunded. The required academic fees and expenses that have already been paid will be refunded.
 - C. After the applicant has enrolled in the program
The applicant will be expelled from the program, and neither the application fee nor the

required academic fees and expenses he/she has paid will be refunded.

4. If your name is not written consistently across all of your required application documents, make sure to contact Keio University Academic Affairs Group for Graduate Admissions by e-mail with an explanation of the discrepancy.
5. Queries concerning the screening results will not be accepted.
6. Application documents and other related material will not be returned under any circumstances.
7. Unless otherwise noted, all times and dates indicated in the Application procedures and Admissions Procedures are in Japan Standard Time (JST, UTC+09).
8. In unforeseen circumstances, the Graduate School of Business and Commerce may change the schedule for admissions. In principle, Keio University does not bear the responsibility for any inconvenience, cost, or any kind of loss caused to applicants as a result of this rescheduling. As the university website will be used to provide information and supplemental communication pertaining to the above, applicants are advised to check the following website regularly:

<https://www.keio.ac.jp/en/grad-admissions/>

1-6. Application Documents

Below is a list of documents that all applicants are required to submit. Only application documents received during each of the specified application periods will be accepted for screening. Upon reviewing your application documents, we may get in contact with you to clarify information in your application. Make sure to check your e-mail and TAO message frequently.

	Document		How to submit	Format	Who may submit
①	Applicant Information	—	Online	—	Applicant
		Applicant's Photo	Online	JPEG	Applicant
		A Copy of your Passport	Online	PDF	Applicant
②	Study Plan and Personal Statement		Online	PDF	Applicant
③	Academic Background and Employment Record		Online	Prescribed PDF form	Applicant
④	Proof of Employment		Online	PDF	Applicant
⑤	English Test Scores	Copy of your score report	Online	PDF	Applicant
		Official Score Report	Electronic Score Report	—	Testing agency
⑥	Diploma / Certificate of Degree		Online	PDF	Applicant
⑦	Academic Transcript		Online	PDF	Applicant
⑧	Other materials (Optional)		Online	PDF	Applicant
⑨	Letters of Recommendation		Online	Prescribed PDF form	Writer whose email address is registered by the applicant

Prescribed PDF forms can be downloaded through the URL below.

<https://www.keio.ac.jp/en/grad-admissions/international-students/tpm-gsbc/>

Before proceeding with your application, please read the notes below carefully.

Notes

① Applicant Information

Applicants are required to complete the form and upload applicant's photo and a copy of your passport.

Applicant's Photo

<ID Photo Requirements>

- The image should be clear and in full color (no black and white images.)
- The image must show a full front view of the subject's face and shoulders. No hats, photo filters, or distracting backgrounds are allowed.
- Backgrounds should be a plain white, gray, or blue solid tone (no landscapes, curtains, etc.)
- The image should not be edited or modified using photo software, apps, or other means.
- The photo must be saved as a JPEG file (file extension: ".jpg").

A copy of your passport

- Upload a copy of your passport photo page on the online application system as a PDF file.
- If you are a citizen of more than one country, please upload copies of your passports. You need to merge them into one file when uploading it on the online application system.
- If it is not possible to submit a copy of your passport, a copy of an identification card/document such as a driving license or residence card will also be accepted.

② Study Plan and Personal Statement

- Submit a document consisting of Study Plan and Personal Statement.
- For Study Plan, describe the field of interest in which you hope to develop expertise and your plan for doing so. You should also discuss the practical applications such study would have in the area of tax policy and administration after you complete the program. You should also describe your future career plans in tax service agencies in your home country after completing the program.
- For Personal Statement, discuss your strength as an applicant to this program. You should explain your academic and professional background, your motivation for undertaking this program, and anything else you would like the reviewer to know. In discussing your professional background, you should describe your responsibilities, projects undertaken, and other professional accomplishments that demonstrate your experience in tax policy making or tax administration. Also, you might want to show how your work experiences, both past and future, have been and will be relevant to development-related topics, as indicated by the World Bank or Asian Development Bank (for example, domestic resource mobilization).

- As there is no prescribed form for this document, you can write your statement in any format. However, make sure to note the following:

1. Put your name and the title at the top.
2. Put page number on each page of the statement.

③ Academic Background and Employment Record

Fill out in English the prescribed form, which is downloadable from the URL below, and upload it as a PDF file on the online application system.

<https://www.keio.ac.jp/en/grad-admissions/international-students/tpm-gsbc/>

④ Proof of Employment

Proof of current employment requires a signed and dated letter written within the last three months. Any proof of employment should be on your employer's letterhead, state the timeframe you were an employee, and be signed by an authority such as head of human resources or your manager. The proof should clearly demonstrate that your working experience satisfies the eligibility criteria as set forward in the above 1-3. 2). It would be best if this letter also lists your last title or position. Documentation of past employment can be the letter of offer of employment.

⑤ English Test Scores

As proof of the applicant's English ability, Keio University will ONLY accept an official report of TOEFL or IELTS scores taken within two years of the application deadline. Any other certifications will NOT be considered.

- Input your scores and upload a copy of your score report on the online application system.
- Have the testing agency send the official scores directly to the Keio University Academic Affairs Group for Graduate Admissions. Keio University's institution code for TOEFL® is 0773. IELTS does not use institution codes. If you need institutional information to make a request for IELTS score sending to Keio University, use the information found in the Contact section (page 11).
- Keio will access to Official Score Reports through the online portal based on a copy of your score report. It may take two weeks for the score reports to be delivered online to Keio University. Make sure to take the test and send the Official Score Report well in advance. We will not respond to inquiries regarding the arrival of score reports.
- The requirements for English test scores are not applied to those who received a degree from an educational institution where all instruction is provided in English. Such an applicant must submit an official document issued by the educational institution certifying that all instruction was provided in English. If the official transcript of academic records or the graduation/degree certificate includes that information, a separate document will not be needed.

⑥ Diploma / Certificate of Bachelor's (Master's) Degree (in English or Japanese)

- The certificate must include the applicant's full name, date of birth, the month of graduation, and the degree obtained.
- The certificate should clearly demonstrate that your academic record satisfies the eligibility criteria as set forward in the above 1-4. 1).
- The certificate must be the digital version of the original or a certified true copy. A certified true copy is a photocopy of an original document that has been stamped or endorsed by the issuing school. Digital versions of uncertified true copies are not accepted.
- If the certificate is written in a language other than Japanese or English, a Japanese or English translation verified by an official organization such as an embassy or a notary office must also be submitted by the applicant as “⑧ Other materials”.
- The original certificates (a hard copy) must be mailed to Keio University by the end of March after the announcement of results. If you fail to do so, your enrollment will be cancelled.

⑦ Academic Transcript (in English or Japanese)

- The transcript must be the digital version of the original or a certified true copy. A certified true copy is a photocopy of an original document that has been stamped or endorsed by the issuing school. Digital versions of uncertified true copies are not accepted.
- The transcript should be a final transcript, showing all coursework completed.
- If the transcript is written in a language other than Japanese or English, a Japanese or English translation verified by an official organization such as an embassy or a notary office must also be submitted by the applicant as “⑧ Other materials”.
- The original certificates (a hard copy) must be mailed to Keio University by the end of March after the announcement of results. If you fail to do so, your enrollment will be cancelled.

⑧ Other materials (if deemed relevant) (Optional)

- Those who have changed their name after graduation and have a different name from the one written in these certificates must submit official certification which identifies these names, such as their family register.
- Those who have submitted a Diploma/Transcript written in a language other than Japanese or English must submit a Japanese or English translation verified by an official organization such as an embassy or a notary office.
- If you have any additional information that was not specifically requested, merge them into one file and upload it on the online application system as a PDF file. The size of the documents must be no larger than 20 MB in total.

⑨ Letters of Recommendation [2 letters required, up to 3 letters]

- The prescribed form is downloadable from the URL below.
<https://www.keio.ac.jp/en/grad-admissions/international-students/tpm-gsbc/>

- The letters of recommendation must be filled out by two people who have direct knowledge of the applicant's professional experience. (hereafter, 'the recommender').
- The recommenders must be individuals who can attest to your professional experiences at work in tax service agencies. It is highly important that the letter includes descriptions on how the applicant has engaged in tax policy and administration work to enhance development of the home country. It would also be helpful to add the expressions of the recommender(s)' expectation on the applicant's future contributions to career at tax service in the home country. It is strongly recommended at least one of the two required professional recommendations be from a current or former supervisor. If you have had paid employment, it is strongly preferred you seek professional recommendations from people you have worked with during your paid employment.
- Submission of the letter of recommendation by a professor of the university from which the applicant graduated is optional.
- Make sure to have the recommender(s) include both his or her name and affiliation/position in the letter. Letters of recommendation without these details are not acceptable.
- Register the e-mail address(es) of the recommender(s) on the online application system (TAO). We strongly recommend that you allow plenty of time before the deadline to do so.
- After registering the e-mail address(es), the recommender(s) will receive an e-mail asking him or her to submit a Letter of Recommendation for you, which contains a link to access the online application system (TAO).
- The recommender(s) create TAO account and upload the letter on the online application system as a PDF file by following the on-screen instructions.
- Once the letter is submitted by the recommender, the status will be changed from "Not Submitted" to "Submitted".
- We may contact the recommenders if necessary.

1-7. Application Fee

Applicants are required to pay an application fee of JPY 10,000 through the online application system (TAO) by credit card. Be sure to read the onscreen instructions, and make the payment before you submit your application. We do not waive the application fee under any circumstance. The periods for making this payment are as follows:

Periods for making payment	10:00 a.m. on November 17, 2025 – 3:00 p.m. on December 12, 2025
----------------------------	--

<Notes>A refund of the application fee is not possible under any circumstances.

1-8. Application Review Process

Assessment of each applicant is based on an evaluation of the application documents.

1-9. Announcement of Screening Results

Screening results will be announced on your online application (TAO) page from 10:00 a.m. on March

2, 2026 (JST). Log in to the online application system (TAO), click “Applications” from the top bar, select the appropriate application, and click the “View my screening results” button to confirm the results. The university will not provide any information regarding results by any other means, including phone, fax, or e-mail. Queries concerning screening results will not be accepted.

1-10. Admission Procedures

Admission procedures period	Mid-August, 2026 (tentative)
-----------------------------	------------------------------

- Flow of admissions procedures
 - Register your information on the online admissions procedures website
 - Pay the necessary fees for enrollment

*Details for the admission procedures will be sent by e-mail to successful applicants.

*If only part of the necessary procedures is carried out, or if none of the necessary procedures are completed, you will be regarded as having forgone your intention to enroll, your admissions procedures will not be approved, and you will lose your eligibility to enroll, regardless of the circumstances. Please be sure to complete the procedures by the deadline.

Academic Fees and Expenses

The amount for tuition fees for the 2026 academic year has not yet been decided. The following tuition fees are for the 2025 academic year. At the time of enrollment, you will only be required to pay for the Fall Semester of AY 2026.

		AY2025 (April 2025 to March 2026)
Academic fees and expenses	Registration fee	70,000
	Tuition fee	1,030,000
Other expenses	Materials distribution fee and Other Course-Related fee	6,500
	Student government fee	1,600
	Student Health Care Mutual Aid Association Annual fee	2,600
Total (Fall Term)		1,110,700 (555,400)

(Amounts in Japanese Yen)

① Fees excluding Student Health Care Mutual Aid Association registration Fee can be paid in two installments in the Spring and Fall semesters (payment amounts given in parentheses). For payment of academic fees and expenses after enrollment, please contact the Keio University Office of Finance (E-mail: keio_tuition@info.keio.ac.jp).

② Expenses which the university is entrusted to collect (materials distribution fee and other course-related fees, student government fee, Student Health Care Mutual Aid fee) are subject to change as necessary by academic year while you are enrolled.

③ The Student Health Care Mutual Aid fee includes a 100 yen registration fee. However, students who have completed a master's program at a Keio University Graduate School and will enroll at another Graduate School, or students who have completed a master's program and will enroll in a doctoral program before a year has passed are not required to pay the registration fee.

④ Please note that the sliding scale system as stipulated in the University Regulations will be applied to determine the annual amount you will be required to pay for the registration fee and tuition. The standard for the rate of increase is based on the slide rate (rate of increase for salaries of civil servants as recommended by the National Personnel Authority for the previous year).

1-11. Scholarships upon Admissions

The Program offers for admitted applicants an opportunity to apply for scholarships shown below. Applicants who desire to apply for any of those scholarships are required to closely check their eligibility requirements including countries eligible for those scholarships. When applying to either of the scholarships, it is advisable that the applicants articulate on the quality of their professional experience and of the professional recommendations, as well as their commitment to the home country after the completion of the master's program. Particularly, the applicants might want to indicate how their work experiences, both past and future, have been and will be relevant to development-related topics, as indicated by the World Bank or Asian Development Bank (for example, domestic resource mobilization).

1. The World Bank:

Joint Japan/World Bank Graduate Scholarship Program

Among admitted students who wish to apply for the JJ/WBGSP scholarship, Keio will establish a shortlist of up to 30 candidates who meet the JJ/WBGSP eligibility requirements. Once the JJ/WBGSP Secretariat validates the shortlist, Keio University will send the link to the online JJ/WBGSP application form to all shortlisted candidates who will need to submit their application online by May 29, 2026 at 12:00 noon EST.

Please refer to the web site: <https://www.worldbank.org/en/programs/scholarships/jj-wbgsp>

2. The Asian Development Bank:

ADB-Japan Scholarship Program

For admitted students who wish to apply for the ADB-Japan scholarship, Keio will send the necessary documents for the ADB-Japan Scholarship application after you are admitted to Keio. Once you receive the application materials, please prepare and submit them to the Graduate School of Business and Commerce, Keio University.

Please refer to the web site: <https://www.adb.org/work-with-us/careers/japan-scholarship-program>

1-12. Contact Information

Academic Affairs Group for Graduate Admissions, Keio University

B1F, South School Building, 2-15-45 Mita, Minato-ku, Tokyo 108-8345

TEL: +81-3-5427-1067

E-mail: grad_admissions@info.keio.ac.jp