

Application Guide for September 2027 Enrollment

Master's Program in Taxation Policy and Management

Graduate School of Business and Commerce

Keio University



Diploma Policy, Curriculum Policy and Admissions Policy

The Graduate School of Business and Commerce bases its education and research on the following principles: carrying forward Yukichi Fukuzawa's spirit of jitsugaku in the study of commerce, developing an understanding of today's global industrial society through theory and empirical analysis, and cultivating insight into the direction of progress and transformation. Building on this foundation, the school seeks to foster independent researchers and professionals equipped with advanced knowledge and broad intellectual grounding, capable of properly addressing the complex economic challenges of today, and contributing as leaders of society.

<https://www.keio.ac.jp/en/gsbcb/about/policy/>

Privacy Policy for Students and Related Parties

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."

The names, addresses, and other personal information provided in student applications, admissions procedures, or after enrollment will be managed and used by the respective departments at Keio University within the scope described in the "Keio University Privacy Policy for Students and Related Parties"

By proceeding with all of these procedures, you are agreeing to the terms, conditions, and policies listed above. Please read over the terms and conditions carefully beforehand.

- Keio University Basic Policy Concerning Protection of Personal Information and Rules to Protect Personal Information

<https://www.keio.ac.jp/en/privacy-policy/>

- Keio University Privacy Policy for Students and Related Parties (Japanese)

<https://www.keio.ac.jp/files/24227053ee6ea98e3dd24b16552c56aa7d29e6e09bcdcbf3f9f4c92c5b1a7cdb>

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 the 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, 2027

* Applicants cannot change their date of enrollment after their applications have been accepted.

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 iBT score of 86 (old 0-120

scale) or 4.5 (new 1-6 scale) or better, or an IELTS score of 6.0 or better.

1-4. Application Schedule

Application Period	10:00 a.m. on November 16, 2026 – 3:00 p.m. on December 11, 2026
Announcement of Results	10:00 a.m. on March 1, 2027

*If you have a disability or illness and require reasonable accommodations for the admissions process or enrollment, please contact Keio University Academic Affairs Group for Graduate Admissions at least one month prior to the start of the application period.

[Reasonable Accommodations Information]

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

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 2027” from the “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, no supplemental materials will be accepted after the application deadline. Exceptions, if any, will be limited to cases expressly authorized by the university. Applicants remain solely responsible for ensuring that all required documents are properly submitted by the deadline.
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 eligibility for admission may be revoked if it is confirmed that the submitted documents contain false information or fraudulently obtained certificates have been submitted. In such cases, no fees paid up to that point will be refunded.
4. If your name is not written consistently across all required application documents, make sure

to contact the Academic Affairs Group for Graduate Admissions by e-mail with an explanation of the discrepancy. You may also be required to submit official documentation verifying that the documents refer to the same person, such as a family register, marriage certificate, or other equivalent official record.

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/admissions/grad/>

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/admissions/grad/master/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 studies 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/admissions/grad/master/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 forth in section 1-3. 2) above. 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 official TOEFL or IELTS scores taken within two years of the application deadline. No other English-language certifications will be accepted.

- Applicants must input their scores and upload a copy of the score report through the online application system.
- Applicants must also arrange for the testing agency to send the official score report directly to the Academic Affairs Group for Graduate Admissions, Keio University. Keio University's institution code for TOEFL is 0773. IELTS does not use institution codes. If institutional information is required in order to request IELTS score reporting to Keio University, please use the information provided in the Contact Information section of this guide.
- Keio University will access Official Score Reports through the online portal based on the submitted copy of the score report. Since it may take up to two weeks for official score reports to become available online to Keio University, applicants are strongly advised to take the test and arrange score reporting well in advance of the application deadline. The university will not respond to inquiries regarding whether score reports have arrived.
- The English test score requirement does not apply to applicants who have obtained a degree from an educational institution where all instruction for that degree program was conducted in English. Such applicants must submit an official document issued by the institution certifying that the language of instruction for the entire degree program was English. If this information is clearly stated

on the applicant's official academic transcript or degree certificate, no additional document is required.

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 forth in section 1-4. 1) above.
- 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”.
- Successful applicants will be required to submit the original hard copy of the degree certificate to Keio University by the end of March after the announcement of results. Failure to submit the required original document by the deadline may result in cancellation of enrollment.

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”.
- Successful applicants will be required to submit the original hard copy of the final academic transcript to Keio University by the end of March after the announcement of results. Failure to submit the required original document by the deadline may result in cancellation of enrollment.

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/admissions/grad/master/tpm-gsbc/>
- Applicants must submit two letters of recommendation from individuals 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.
- In addition to the two required professional letters, applicants may submit one optional academic letter of recommendation, for example from a professor at the university from which the applicant graduated.
- Each letter must clearly state the recommender's name, affiliation, and position. Letters that do not contain this information will not be accepted.
- Applicants must register the recommender's e-mail address(es) in the online application system (TAO) well before the deadline. After registration, each recommender will receive an e-mail containing instructions and a link to submit the recommendation letter through TAO. Recommenders must create a TAO account and upload the letter in PDF format 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 16, 2026 – 3:00 p.m. on December 11, 2026
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<Notes>

- A refund of the application fee is not possible under any circumstances.
- An administrative fee is required in addition to the application fee.

1-8. Application Review Process

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

1-9. Admission Decision Process and Criteria

This is an entrance examination system that selects students who have acquired the academic ability equivalent to a university graduate or a special training college graduate abroad, as well as the foundations necessary to study at this graduate school and the commitments to apply the enhanced skills to their own professional careers in the home countries in future, through a document screening process. The document screening consists of an entrance examination utilizing external English language tests, along with an evaluation of the applicant's statement of purpose and post-admission study plan. Through these criteria, we evaluate students' specialized knowledge and academic proficiency, motivation and proactiveness toward problem-solving, and a clear sense of purpose.

1-10. Announcement of Screening Results

Screening results will be announced on your online application (TAO) page from 10:00 a.m. on March 1, 2027 (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.

Applicants who are admitted will be required to send the original hard copies of the degree certificates and transcripts submitted at the time of application by post. These documents must be postmarked no later than the end of March and mailed to the address specified in section 1-12 below.

1-11. Admission Procedures

Admission procedures period	Mid-August, 2027 (tentative)
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- Flow of admissions procedures
 - Register your information on the online admissions procedures website
 - Pay the necessary fees for enrollment
 - Submit the necessary documents

*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 2027 academic year has not yet been decided. The following tuition fees are for the 2026 academic year. At the time of enrollment, you will only be required to pay for the Fall Semester of AY 2027.

		AY2026 (April 2026 to March 2027)
Academic fees and expenses	Registration fee	70,000
	Tuition fee	1,070,000
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)		1,150,700 (575,400)

(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).

1-12. 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 21, 2027 at 12:00 noon EST.

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

Please carefully review this website, particularly the “Selection Process” section, which outlines the eligibility criteria for scholarship selection.

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 website: <https://www.adb.org/work-with-us/careers/japan-scholarship-program>

Please carefully review the eligibility requirements listed under the “What are the eligibility requirements for ADB-JSP?” section in the FAQs on the website. Please also note that you will be required to submit supporting documents when applying for the scholarship.

1-13. 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