

# VII Statistics

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※ The time period of figures is indicated in its title or at the top right of individual tables.

The fiscal year is from April 1 through March 31 of the following year (i.e. fiscal year 2009: April 1, 2009 to March 31, 2010), while the operation year is from July 1 through June 30 of the following year (i.e. operation year 2009: July 1, 2009 to June 30, 2010). The calendar year ranges from January 1 through December 31 of the same year for which income tax and other returns are filed.

The amount of sub-total in each item of accounts may not accord with the amount indicated in the grand total, due to rounding of fractional figures.

## Tax revenues and budget

### Budget and final accounts of taxes and stamp revenues for fiscal year 2009

Item	Budget	Actual
	Million yen	Million yen
Withholding income tax	10,223,000	10,499,519
Self-assessed income tax	2,541,000	2,414,368
Corporation tax	5,175,000	6,356,407
Inheritance tax	1,280,000	1,349,778
Consumption tax	9,381,000	9,807,541
Liquor tax	1,420,000	1,416,756
Tobacco tax	817,000	822,383
Gasoline tax	2,663,000	2,715,189
Liquefied petroleum gas tax	13,000	12,324
Aviation fuel tax	83,000	79,266
Petroleum and coal tax	480,000	486,791
Power resources development promotion tax	330,000	329,277
Motor vehicle tonnage tax	631,000	635,112
Customs duty	744,000	731,880
Tonnage due	10,000	8,851
Other ※	—	63
Stamp revenue	1,070,000	1,067,572
Subtotal	36,861,000	38,733,076
Local gasoline tax	285,000	290,513
Liquefied petroleum gas tax (transferred)	13,000	12,324
Aviation fuel tax (transferred)	15,100	14,412
Motor vehicle tonnage tax (transferred)	315,500	317,556
Special tonnage due	12,500	11,064
Special local corporation tax	677,800	673,937
Special tobacco tax	188,600	190,387
<b>Total</b>	<b>38,368,500</b>	<b>40,243,269</b>

※ "Other" includes collection of delinquent tax, such as the commodity tax and land value tax, etc.

### NTA initial budget for fiscal year 2011

Item	Budget
	Million yen
IT-related expenses	41,369
Expenses to improve convenience for taxpayers*1	12,453
Expenses related to internationalization measures	923
General operating expenses, etc.*2	60,303
Expenses to improve work environment and ensure safety*3	8,634
Expenses related to tax reforms	6,084
Expenses for National Tax College	2,345
Expenses for National Tax Tribunal	384
Expenses for National Research Institute of Brewing	1,020
Subtotal	133,515
Salary costs	585,027
<b>Total NTA budget</b>	<b>718,541</b>

※1 "Expenses to improve convenience for taxpayers" includes expenses related to maintenance of the e-Tax and the filing assistance on the NTA website.

※2 "General operating expenses, etc." includes expenses for tax forms and correspondence, wage expenses for part-timers, travel expenses, honoraria for hired bookkeeping instructors, and PR expenses.

※3 "Expenses to improve work environment and ensure safety" includes expenses to improve facilities and health care.

## Tax returns and taxation

### Income tax

(Calendar year 2010)

		Thousand people
Total population		127,510
Number of persons engaged		62,820
Number of final returns for income tax		23,150
	Refund	12,670
	Tax payment	7,020
Breakdown by income earners	Business income earners	1,430
	Other income earners	5,590
	Real estate income earners	1,060
	Employment income earners	2,290
	Miscellaneous income earners	2,010
	Other	230

※ "Total population" and "Number of persons engaged" are figures as of 2009.

### Withholding agents and withholding income tax

(Operation year 2009)

Income etc. category	Number of withholding agents	Amount of tax
	Thousands	Million yen
Employment income (wages and salaries)	3,682	8,570,200
Retirement income	—	244,600
Interest income, etc.	46	619,900
Dividend income	127	1,415,400
Capital gains on listed shares etc. kept in special account	8	50,600
Income from remuneration, etc.	2,930	1,147,700
Income paid to non-residents and foreign corporations, etc.	23	248,900
<b>Total</b>	<b>—</b>	<b>12,297,300</b>

※ The figures of withholding agents are figures as of the end of June 2010.

### Number of corporations and corporation tax

(Operation year 2009)

Number of corporations	2,998 Thousands
Number of tax returns filed	2,786 Thousands
Percentage of corporations filing	89.2%
Percentage of returns declaring a surplus	25.5%
Amount of self-assessed income	33,831,000 Million yen
Amount of self-assessed loss	27,363,200 Million yen
Amount of tax	8,729,600 Million yen

※ The number of corporations is the figure as of the end of June 2010.

### Inheritance tax

(Calendar year 2009)

Number of deceased	1,141,865 People
Number of deceased subject to taxation	46,439 People
Number of taxpayers (number of heirs)	134,493 People
Taxable amount	10,123,000 Million yen
Amount of tax	1,163,200 Million yen

### Gift tax

(Calendar year 2009)

Number of people subject to taxation	310,944 People
Value of properties acquired	1,629,900 Million yen
Amount of tax	101,800 Million yen

※ Figures include the taxation system for settlement at the time of inheritance.

### Consumption tax

(Fiscal year 2009)

Category	Payment	Refund
	Thousand cases	Thousand cases
Individuals	1,391	42
Corporations	1,941	119
<b>Total</b>	<b>3,332</b>	<b>161</b>
Amount of tax	9,648,400 Million yen	1,825,100 Million yen

### Liquor tax and liquor production

(Fiscal year 2009)

Type	Volume of production	Amount of tax
	Thousand kl	Million yen
<i>Sake</i>	469	70,307
<i>Sake compounds</i>	45	4,596
Consecutive distillation Japanese spirit ( <i>Shochu</i> )	434	97,582
Single system distillation Japanese spirit ( <i>Shochu</i> )	534	126,932
<i>Mirin</i> (rice wine for cooking)	106	2,128
Beer	3,036	657,787
Fruit wine	72	6,446
Sweet fruit wine	4	494
Whisky	68	25,517
Brandy	5	2,131
Sparkling liquor	1,103	152,973
Alcohol for raw materials & spirits	270	21,995
Liqueurs	1,562	131,264
Other brewed liquor Powder liquor & miscellaneous liquor	749	59,747
<b>Total</b>	<b>8,456</b>	<b>1,359,902</b>

## Tax examinations

### Examination of self-assessed income tax

(Operation year 2009)

Category	Number of cases	Amount of unrecorded income		Additional tax revenue collected	
		Billion yen	Thousand yen	Billion yen	Thousand yen
Field examination	Thousands				
Special, General *1	56	495.9	8,790	96.4	1,710
Focusing*2	46	89.4	1,960	5.6	120
Brief contact *3	571	281.7	490	15.4	30
<b>Total</b>	<b>674</b>	<b>867.0</b>	<b>1,290</b>	<b>117.4</b>	<b>170</b>

※1 "Special, General" refers to a deep examination focused on the large amount and serious violations.

※2 "Focusing" refers to a quick examination to find unrecorded income, etc.

※3 "Brief contact" refers to correction of tax declaration by telephone or by summoning taxpayers to the tax offices.

### Examination of withholding income tax

(Operation year 2009)

Number of cases examined	Number of illegal cases	Additional tax revenue collected
Thousands	Thousands	Billion yen
186	50	37.9

### Field examination of corporation tax

(Operation year 2009)

Category	Number of cases	Amount of unrecorded income		Additional tax revenue collected
		Billion yen	Thousand yen	
All corporations	Thousands	Billion yen	Thousand yen	Billion yen
	139	2,049.3	14,740	379.9
Of which, corporations handled by the large enterprise examination department	4	1,312.6	344,590	223.2

## International taxation

### Fraudulent income through overseas transactions

(Operation year 2009)

Number of examinations of corporations conducting overseas transactions	13,145 Cases
Number of undeclared cases related to overseas transactions	3,256 Cases
Of which, cases of overseas fraudulent calculations	573 Cases
Amount of undeclared income related to overseas transactions	801.4 Billion yen
Of which, amount of overseas fraudulently omitted income	27.0 Billion yen

### Transfer pricing taxation

(Operation year 2009)

Number of taxation cases	100 Cases
Amount of taxable income	68.7 Billion yen

### Cases of advance pricing arrangement related to transfer pricing

(Operation year 2009)

Number of cases requested	127 Cases
Number of cases processed	75 Cases

### Examination of consumption tax

(Operation year 2009)

Category	Number of cases	Number of undeclared cases	Additional tax revenue collected	
			Billion yen	Thousand yen
Individuals	Thousands	Thousands	Billion yen	Thousand yen
	102	71	31.1	300
Corporations	131	72	61.4	470

### Field examination of inheritance tax

(Operation year 2009)

Number of cases	Number of undeclared cases	Amount of unrecorded inheritance		Additional tax revenue collected	
		Billion yen	Thousand yen	Billion yen	Thousand yen
Thousands	Thousands	Billion yen	Thousand yen	Billion yen	Thousand yen
14	12	399.5	28,820	85.6	6,180

### Collected number of statutory information

(Operation year 2009)

Name of statutory information	Number collected
	Thousands
Withholding record of employment income	19,130
Payment record of interest and others	2,001
Payment record of dividends, distribution of surplus, and interest paid on guaranty capital	77,970
Withholding record of public pensions, etc.	35,818
Payment record of remuneration, fees, contracts and prize money	15,110
Payment record of consideration for transfer of stocks, etc.	5,280
Record of remittance and receipt related to foreign countries	4,732
Other	190,060
<b>Total</b>	<b>350,101</b>

## Delinquency

### Tax delinquency cases of 100 million yen or more, by industry

(As of the end of fiscal year 2010)

Industry	Number of persons		Amount of tax	
	People	%	Million yen	%
Manufacturing	46	4.0	9,007	2.8
Distribution	67	5.9	18,574	5.8
Real estate & construction	312	27.4	81,465	25.4
Food & beverage	74	6.5	14,028	4.4
Financial	24	2.1	13,375	4.2
Other industries*1	301	26.4	71,978	22.4
Other*2	316	27.7	112,111	35.0
<b>Total</b>	<b>1,140</b>	<b>100.0</b>	<b>320,538</b>	<b>100.0</b>

※1 "Other industries" refers to hospitals (doctors), service industry, leisure industry, etc.

※2 "Other" refers to wage earners, pensioners, etc.

## Criminal investigation

### Criminal investigations

(Fiscal year 2010)

Number of cases conducted	Number of cases closed	Number of cases with accusation filed to the prosecutor	Amount of tax evasion		Amount of tax evasion (filed accusation to the prosecutor)	
			Million yen	Per case	Million yen	Per case
Cases	Cases	Cases	Million yen	Million yen	Million yen	Million yen
196	216	156	24,800	115	21,300	137

### Large-scale cases

(Fiscal year 2010)

Number of cases with accusation filed to the prosecutor	Cases of 300 million yen or more tax evasion	Cases of 500 million yen or more tax evasion
Cases	Cases	Cases
156	15	6

### Filed accusations to the prosecutor, by tax item

(Fiscal year 2010)

Tax item	Number of cases	Tax evasion	
		Million yen	Per case
Income tax	Cases 36	Million yen 3,600	Million yen 101
Corporation tax	90	10,100	112
Inheritance tax	9	5,500	609
Consumption tax	19	1,600	82
Withholding income tax	1	100	144
Gift tax	1	400	385
<b>Total</b>	<b>156</b>	<b>21,300</b>	<b>137</b>

## Remedy for infringement of taxpayer rights

### Request for reinvestigation

(Fiscal year 2009)

Category	Number of requests for reinvestigation	Number of new requests for reinvestigation ①	Number of cases processed ②	Number of requests approved ③	Percentage ③/②
					%
Taxation-related	Cases 5,023	Cases 3,936	Cases 4,081	Cases 581	14.2
Collection-related	1,003	859	916	10	1.1
<b>Total</b>	<b>6,026</b>	<b>4,795</b>	<b>4,997</b>	<b>591</b>	<b>11.8</b>

### Request for reconsideration

(Fiscal year 2009)

Category	Number of requests for reconsideration	Number of new requests for reconsideration ①	Number of cases processed ②	Number of requests approved ③	Percentage ③/②
					%
Taxation-related	Cases 4,901	Cases 2,910	Cases 2,311	Cases 373	16.1
Collection-related	519	344	282	11	3.9
<b>Total</b>	<b>5,420</b>	<b>3,254</b>	<b>2,593</b>	<b>384</b>	<b>14.8</b>

### Litigation

(Fiscal year 2009)

Category	Number of litigations	Number of cases filed for first instance ①	Number of cases closed ②	Number of lost cases and partial defeats ③	Percentage ③/②
					%
Taxation-related	Cases 566	Cases 157	Cases 250	Cases 15	6.0
Collection-related	113	48	61	1	1.6
National Tax Tribunal-related	14	5	9	—	—
<b>Total</b>	<b>693</b>	<b>210</b>	<b>320</b>	<b>16</b>	<b>5.0</b>

※ The figures for cases for litigation are the total numbers for each level of trial.

## Tax consultations

### The five tax items most frequently the subject of consultation

(Phone Consultation Centers) (Fiscal year 2010)

Rank	Tax category	Items	Thousand cases
1	Income tax	Obligations & procedures to file tax returns, etc.	438
2	Income tax	Special credit for loans relating to a dwelling	270
3	Income tax	Medical expenses deduction	237
4	Income tax	Year-end adjustment	225
5	Income tax	(Special) exemption for spouse, and exemption for dependents	168

(Tax Answer System) (Fiscal year 2010)

Rank	Tax category	Items	Thousand cases
1	Income tax	When have paid medical expenses (medical expenses deduction)	1,817
2	Income tax	Medical expenses eligible for medical expenses deduction	1,031
3	Income tax	Tax rate of income tax	961
4	Income tax	Exemption for dependents	810
5	Income tax	When have built a new house or purchased a newly built house (special credit for loans relating to a dwelling)	637

### Number of consultations at Phone Consultation Centers, by tax category

(Fiscal year 2010)

Number of consultations at Phone Consultation Centers, by tax category	Thousand cases	
	Item	Value
	Income tax	2,621
	Corporation tax	261
	Property tax	882
	Consumption tax	129
	Other indirect taxes	174
	General rules, collections	279
	Other	693
	<b>Total</b>	<b>5,039</b>

## Taxpayer satisfaction

(Fiscal year 2009)

Items	Percentage of Responses Highly Rated
	%
Attitude of officials in providing services	84.0
Satisfaction with guidance display in Tax Office, and use of reception & service	76.6
Satisfaction with use of facilities in Tax Office	65.4
PR activities	76.5
Activities to collect public opinions	91.1
Satisfaction level at Phone Consultation Center	92.9

※ The percentage of responses highly rated shows responses rated as "good" and "somewhat good" on a five point scale from "good" to "bad" in the questionnaire survey.