

Tax revenues and budget

Budget and final accounts of taxes and stamp revenues for fiscal year 2013

Tax category		Budget after correction	Actual
		Million yen	Million yen
General Account	Withholding income tax	12,156,000	12,759,155
	Self-assessed income tax	2,629,000	2,771,658
	Corporation tax	10,065,000	10,493,718
	Inheritance tax	1,495,000	1,574,336
	Consumption tax	10,649,000	10,829,301
	Liquor tax	1,347,000	1,370,852
	Tobacco tax	991,000	1,037,548
	Gasoline tax	2,566,000	2,574,263
	Liquefied petroleum gas tax	11,000	10,265
	Aviation fuel tax	50,000	52,188
	Petroleum and coal tax	564,000	599,473
	Power resources development promotion tax	330,000	328,292
	Motor vehicle tonnage tax	386,000	381,356
	Customs duty	1,003,000	1,034,379
	Tonnage due	10,000	9,972
	Other*		122
	Stamp revenue	1,102,000	1,126,069
	Subtotal	45,354,000	46,952,947
	Local gasoline tax	274,500	275,436
	Liquefied petroleum gas tax (transferred)	11,000	10,265
	Aviation fuel tax (transferred)	14,300	14,911
	Motor vehicle tonnage tax (transferred)	264,900	261,740
	Special tonnage due	12,500	12,465
	Special local corporation tax	2,018,500	2,000,989
	Special tobacco tax	153,300	160,526
	Special income tax for reconstruction	319,500	333,847
	Special corporate tax for reconstruction	1,093,500	1,204,313
	Total	49,516,000	51,227,438

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

NTA initial budget for fiscal year 2015

Item		Budget
		Million yen
General Expenditures	ICT-related expenses	36,707
	Expenses to improve convenience for taxpayers* ¹	10,806
	Expenses related to internationalization measures	885
	General operating expenses, etc.* ²	57,471
	Expenses to improve work environment and ensure safety* ³	9,315
	Expenses related to tax reforms	12,436
	Expenses for National Tax College	2,160
	Expenses for National Tax Tribunal	331
	Expenses for National Research Institute of Brewing	954
	Common number system related costs	8,717
	Subtotal	139,782
Salary costs		567,569
Total NTA budget		707,351

*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 2014)

		Thousand people
Total population		127,300
Number of persons engaged		63,110
Number of final tax returns filed		21,390
Breakdown by income earners	Refund	12,490
	Tax payment	6,120
	Business income earners	1,630
	Other income earners	4,490
	Real estate income earners	1,080
	Employment income earners	2,350
	Miscellaneous income earners	760
Other		300

* "Total population" and "Number of persons engaged" are figures as of 2013.

Withholding agents and withholding income tax

(Operation year 2013)

Income etc. category	Number of withholding agents	Amount of tax
	Thousands	Million yen
Employment income (wages and salaries)	3,543	9,481,200
Retirement income	—	223,900
Interest income, etc.	40	460,700
Dividend income	131	2,622,500
Capital gains on listed shares etc. kept in special account	11	516,000
Income from remuneration, etc.	2,819	1,171,000
Income paid to non-residents and foreign corporations, etc.	31	349,100
Total	—	14,824,300

*¹ The figures of withholding agents are figures as of the end of June 2014.

*² The amount of tax imposed on the income obtained on and after January 1, 2013 includes special income tax for reconstruction.

Number of corporations and corporation tax

(Operation year 2013)

Number of corporations	3,007 Thousands
Number of tax returns filed	2,771 Thousands
Percentage of corporations filing	89.9%
Percentage of returns declaring a surplus	29.1%
Amount of self-assessed income	53,278,000 Million yen
Amount of self-assessed loss	12,774,400 Million yen
Amount of corporation tax filed	10,940,300 Million yen

* The number of corporations is the figure as of the end of June 2014.

Inheritance tax

(Calendar year 2013)

Number of deceased	1,268,436 People
Number of deceased subject to taxation	54,421 People
Number of taxpayers (number of heirs)	152,638 People
Taxable amount	11,638,100 Million yen
Amount of tax	1,536,600 Million yen

Gift tax

(Calendar year 2013)

Number of people subject to taxation	401,716 People
Value of properties acquired	1,859,200 Million yen
Amount of tax	169,000 Million yen

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

Consumption tax

(Fiscal year 2013)

Category		Payment	Refund
Number of tax returns		Thousand cases	Thousand cases
	Individuals	1,124	33
	Corporations	1,834	113
	Total	2,958	145
Amount of tax		9,382,600 Million yen	2,054,400 Million yen

Liquor tax and liquor production

(Fiscal year 2013)

Type	Volume of production	Amount of tax
	Thousand kl	Million yen
Sake	444	67,537
Sake compounds	37	3,758
Continuous distillation Japanese spirits (<i>Shochu</i>)	399	90,206
Single system distillation Japanese spirit (<i>Shochu</i>)	513	122,544
<i>Mirin</i> (rice cooking wine)	92	2,078
Beer	2,862	616,151
Fruit wine	93	8,568
Sweet fruit wine	5	584
Whisky	89	32,158
Brandy	5	1,892
Sparkling liquor	527	101,352
Alcohol for material & Spirits	359	30,314
Liqueurs	1,996	163,414
Other brewed liquors	608	49,322
Powder liquor & miscellaneous liquor		
Total	8,030	1,289,879

Tax examinations

Field examination of self-assessed income tax

(Operation year 2013)

Number of cases	Number of undeclared Cases	Amount of undeclared income		Additional tax revenue collected	
		Per case		Per case	
Thousands	Thousands	Billion yen	Thousand yen	Billion yen	Thousand yen
62	51	413.7	6,710	69.6	1,130

Field examination of consumption tax

(Operation year 2013)

Category	Number of cases	Number of undeclared cases	Additional tax revenue collected	
			Per case	
	Thousands	Thousands	Billion yen	Thousand yen
Individuals	32	26	16.9	530
Corporations	87	49	37.8	440

Field examination of withholding income tax

(Operation year 2013)

Number of cases	Number of illegal cases	Additional tax revenue collected
Thousands	Thousands	Billion yen
117	32	25.4

* The amount of additional tax revenue collected in connection with the income obtained on and after January 1, 2013 includes special income tax for reconstruction.

Field examination of inheritance tax

(Operation year 2013)

Number of cases	Number of undeclared cases	Amount of undeclared inheritance		Additional tax revenue collected	
		Per case		Per case	
Thousands	Thousands	Billion yen	Thousand yen	Billion yen	Thousand yen
12	10	308.7	25,920	53.9	4,520

Field examination of corporation tax

(Operation year 2013)

Category	Number of cases	Number of undeclared Cases	Amount of undeclared income		Additional tax revenue collected
			Per case		
	Thousands	Thousands	Billion yen	Thousand yen	Billion yen
All corporations	91	66	751.5	8,290	159.1
Of which, corporations handled by the Large Enterprise Examination Department	3	2	321.5	118,450	67.8

Collected number of statutory information

(Operation year 2013)

Statutory information	Number collected
	Thousands
Withholding record of employment income	20,101
Payment record of interest	1,089
Payment record of dividends	87,952
Other	211,611
Total	320,753

International taxation

Fraudulent income through overseas transactions

(Operation year 2013)

Number of examinations of corporations conducting overseas transactions	12,277 Cases
Number of undeclared cases related to overseas transactions	3,379 Cases
Of which, cases of overseas fraudulent calculations	416 Cases
Amount of undeclared income related to overseas transactions	178.3 Billion yen
Of which, amount of overseas fraudulently omitted income	12.1 Billion yen

Transfer pricing taxation

(Operation year 2013)

Number of taxation cases	170 Cases
Amount of taxable income	53.7 Billion yen

Cases of advance pricing arrangement related to transfer pricing taxation

(Operation year 2013)

Number of cases requested	115 Cases
Number of cases closed	121 Cases

Criminal investigation

Criminal investigations

(Fiscal year 2014)

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)	
				Per case		Per case
Cases	Cases	Cases	Billion yen	Million yen	Billion yen	Million yen
194	180	112	15.0	83	12.3	110

Large-scale cases

(Fiscal year 2014)

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	Case
112	6	1

Delinquency

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

(As of the end of fiscal year 2014)

Industry	Number of persons		Amount of tax	
	People	%	Million yen	%
Manufacturing	23	2.9	4,332	1.9
Distribution	46	5.9	25,529	11.0
Real estate & construction	211	26.9	57,839	25.0
Food & beverage	39	5.0	6,454	2.8
Financial	12	1.5	4,048	1.8
Other industries*1	265	33.8	61,905	26.8
Other*2	188	24.0	71,200	30.7
Total	784	100.0	231,307	100.0

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

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

Filed accusations to the prosecutor, by tax category

(Fiscal year 2014)

Tax category	Number of cases	Amount of Tax evasion	
			Per case
	Cases	Billion yen	Million yen
Income tax	18	1.8	102
Corporation tax	69	7.5	109
Inheritance tax	2	0.5	244
Consumption tax	13	1.1	87
Withholding income tax	10	1.4	137
Total	112	12.3	110

Remedy for taxpayer rights

Request for reinvestigation

(Fiscal year 2013)

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
					Full	Partial	
	Cases	Cases	Cases		Cases		%
Taxation-related	2,770	2,002	2,183	252	73	179	11.5
Collection-related	404	356	351	1	1	0	0.3
Total	3,174	2,358	2,534	253	74	179	10.0

Request for reconsideration

(Fiscal year 2013)

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
				Full	Partial		
	Cases	Cases	Cases			Cases	%
Taxation-related	5,388	2,700	2,907	226	68	158	7.8
Collection-related	255	155	166	10	5	5	6.0
Total	5,643	2,855	3,073	236	73	163	7.7

Litigation

(Fiscal year 2013)

Category	Number of litigations	Number of cases filed for first instance ①	Number of cases closed ②	Number of lost cases ③			Percentage ③/②
				Full	Partial		
	Cases	Cases	Cases			Cases	%
Taxation-related	524	99	267	22	14	8	8.2
Collection-related	97	33	57	2	1	1	3.5
National Tax Tribunal-related	6	2	4	—	—	—	—
Total	627	134	328	24	15	9	7.3

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

Tax consultations

The five items most frequently the subject of consultation

[Phone Consultation Centers]

(Fiscal year 2014)

Rank	Tax category	Items	Thousand cases
1	Income tax	Obligations & procedures to file tax returns, etc.	446
2	Income tax	Special credit for loans relating to a dwelling	260
3	Income tax	Medical expenses deduction	231
4	Income tax	Year-end adjustment	224
5	Income tax	Filing returns for refund	150

Number of consultations at Phone Consultation Centers, by tax category

(Fiscal year 2014)

Tax category	Thousand cases
Income tax	2,597
Corporation tax	284
Property tax	997
Consumption tax	212
Other indirect taxes	236
General rules, collections	271
Other	690
Total	5,288

[Tax Answer System]

(Fiscal year 2014)

Rank	Tax category	Items	Thousand cases
1	Income tax	When have paid medical expenses (medical expenses deduction)	2,667
2	Income tax	Tax rate of income tax	2,262
3	Income tax	Medical expenses eligible for medical expenses deduction	1,467
4	Income tax	When have built a new house or purchased a newly built house (special credit for loans relating to a dwelling)	1,420
5	Income tax	Exemption for dependents	1,372