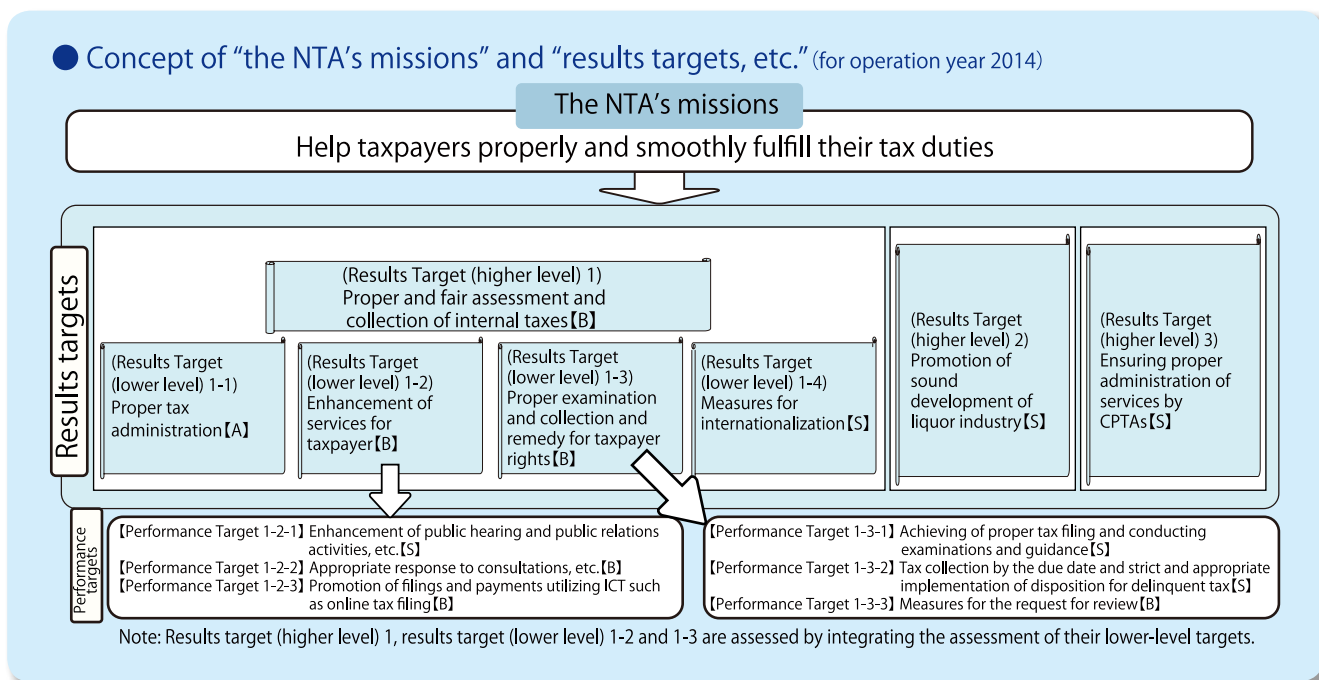


~ The purpose of policy evaluation is to fulfill accountability, realize results-based administration and revitalize the organization ~

The purpose of the “Results Evaluation for the Targets to Be Achieved by the NTA” (policy evaluation) is to ① clarify the NTA's missions and objectives to be achieved and fulfill accountability to citizens and taxpayers, ② continue promoting more efficient, high-quality and results-based administration that meets the needs of the times and ③ improve operations, enhance the motivation of staff, and revitalize the organization. The Minister of Finance provides and releases the “Results Evaluation Implementation Plan” and the “Results Evaluation Report” every year.

~ The NTA's missions and assignment and the structure of results evaluation targets and results of evaluation ~

In order to accomplish the NTA’s missions “Help taxpayers properly and smoothly fulfill their tax duties”, the NTA’s three duties provided in Article 19 of the Act for Establishment of the Ministry of Finance were set as the targets to be achieved (Results Target (higher level) 1 through 3). The Results Target (higher level) 1 has 4 sub-results targets (lower level) and 6 performance targets.

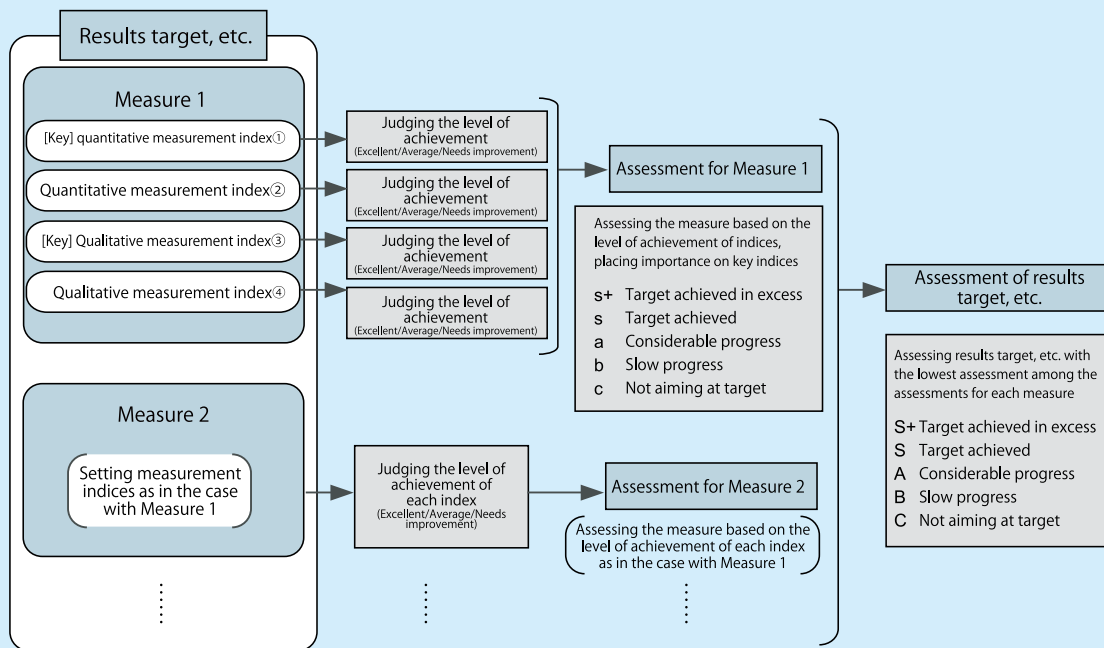


~ Evaluation method and evaluation result of results target ~

For results targets, etc., in principle, means for achieving the target are set as “measures,” and measurement indices are set for each measure. Measures are assessed mainly by judging the level of achievement of the measurement indices. We combine quantitative measurement indices (37) and qualitative measurement indices (26), depending on the details of measures, and strive for appropriate assessment. Results targets, etc. are assessed by integrating assessment on measures pertaining to the results targets, etc.

Evaluation results for operation year 2014 can be seen as assessment indicated in the “Concept of the NTA's missions and results targets, etc.” Based on these evaluations and verification, we are striving to improve tax administration.

● Assessment method for results target, etc.



Note: "Key" is indicated on some measurement indices as one or more indices have to be designated as key indices.

※ For the results target (lower level) 1-2 "Enhancement of Services for Taxpayers," the level of taxpayers' satisfaction with tax offices is obtained through a questionnaire survey.

● Key measurement indices obtained through a questionnaire survey

(FY2014)

Item	Percentage of favorable evaluation %
Favorable impression of officials' reception manner	84.6
Level of satisfaction in using signposting, and services at reception and window inside tax offices	78.1
Level of satisfaction in using facilities inside tax offices	67.2
Evaluation on publicity of national taxes	80.4
Level of satisfaction with telephone counseling at telephone counseling centers	95.0

※ "Percentage of favorable evaluation" indicates the percentage of favorable evaluation ("Good" and "Rather good") received in a questionnaire survey in the 5-grade evaluation from "Good" to "Bad."

## Ministry of Finance Round-table Conference for Policy Evaluation

In order to secure objectivity for the evaluation of results and improve the quality of evaluation, the "Ministry of Finance Round-table Conference for Policy Evaluation," which consists of experts, is held to obtain expert opinions at the phase of implementation planning and evaluation.

Opinions on the evaluation of results for operation year 2014 include the following: "Although evaluation clustered on A last year, it diverged into S, A, and B, which is satisfactory," "To avoid misunderstanding, it should bring to readers' attention that the evaluation for operation year 2014 and the evaluation for the period prior to that cannot be simply compared due to the specification of assessment criterion," "It is important to improve the efficiency of administration at the entire government with the implementation of the My Number System."