

Tax revenues and budget

Budget and final accounts of taxes and stamp revenues for fiscal year 2014

Tax category	Budget after correction	Actual	(Percentage of total)
	Million yen	Million yen	
Withholding income tax	13,145,000	14,026,721	(24.2)
Self-assessed income tax	2,672,000	2,763,507	(4.8)
Corporation tax	10,513,000	11,031,608	(19.1)
Inheritance tax	1,748,000	1,882,858	(3.3)
Consumption tax	15,339,000	16,028,958	(27.7)
Liquor tax	1,341,000	1,327,564	(2.3)
Tobacco tax	922,000	918,706	(1.6)
Gasoline tax	2,545,000	2,486,350	(4.3)
Liquefied petroleum gas tax	10,000	9,677	(0.0)
Aviation fuel tax	53,000	52,090	(0.1)
Petroleum and coal tax	613,000	630,715	(1.1)
Power resources development promotion tax	327,000	321,069	(0.6)
Motor vehicle tonnage tax	387,000	372,773	(0.6)
Customs duty	1,045,000	1,073,104	(1.9)
Tonnage due	10,000	9,989	(0.0)
Other*	—	20	(0.0)
Stamp revenue	1,056,000	1,034,992	(1.8)
Subtotal	51,726,000	53,970,700	(93.3)
			(0.0)
Local gasoline tax	272,400	266,029	(0.5)
Liquefied petroleum gas tax (transferred)	10,000	9,677	(0.0)
Aviation fuel tax (transferred)	15,000	14,883	(0.0)
Motor vehicle tonnage tax (transferred)	265,600	255,849	(0.4)
Special tonnage due	12,500	12,486	(0.0)
Special local corporation tax	2,391,700	2,394,470	(4.1)
Special tobacco tax	142,600	142,135	(0.2)
Special income tax for reconstruction	329,900	349,193	(0.6)
Special corporate tax for reconstruction	444,600	432,751	(0.7)
Total	55,610,300	57,848,173	

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

NTA initial budget for fiscal year 2016

Item	Budget
	Million yen
ICT-related expenses	38,361
Expenses to improve convenience for taxpayers ^{※1}	11,370
Expenses related to internationalization measures	887
General operating expenses, etc. ^{※2}	58,292
Expenses to improve work environment and ensure safety ^{※3}	7,478
Expenses related to tax reforms	11,592
Expenses for National Tax College	2,143
Expenses for National Tax Tribunal	290
Expenses for National Research Institute of Brewing	977
Common number system related costs	7,756
Subtotal	139,146
Salary costs	564,323
Total NTA budget	703,469

※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

(Fiscal year 2015)

Total population	Thousand people	127,080
Number of persons engaged		63,510
Number of final returns filed		21,510
Refund		12,470
Tax payment		6,320
Breakdown by income earners	Business income earners	1,700
	Other income earners	4,620
	Real estate income earners	1,090
	Employment income earners	2,430
	Miscellaneous income earners	770
	Other	330

※ "Total population" and "Number of persons engaged" are figures as of 2014.

Inheritance tax

(Calendar year 2014)

Number of deceased	1,273,004 People
Number of deceased subject to taxation	56,239 People
Number of taxpayers (number of heirs)	155,889 People
Taxable amount	11,488 Billion yen
Amount of tax	1,390 Billion yen

Gift tax

(Calendar year 2014)

Number of people subject to taxation	437,217 People
Value of properties acquired	2,160 Billion yen
Amount of tax	278 Billion yen

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

Withholding agents and withholding income tax

(Operation year 2014)

Income etc. category	Number of withholding agents	Amount of tax
Employment income (wages and salaries)	Thousands 3,543	Billion yen 9,923.3
Retirement income	-	219.7
Interest income, etc.	40	455.7
Dividend income	135	3,940.8
Capital gains on listed shares etc. kept in special account	11	435.6
Income from remuneration, etc.	2,825	1,174.9
Income paid to non-residents and foreign corporations, etc.	30	537
Total	-	16,687

※ 1 The figures of withholding agents are figures as of the end of June 2015.

※ 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 2014)

Number of corporations	3,019 Thousands
Number of tax returns filed	2,794 Thousands
Percentage of corporations filing	90.1%
Percentage of returns declaring a surplus	30.6%
Amount of self-assessed income	58,443 Billion yen
Amount of self-assessed loss	14,455 Billion yen
Amount of tax	11,169 Billion yen

※ The number of corporations is the figure as of the end of June 2015.

Consumption tax

(Fiscal year 2014)

Number of tax returns	Category	Payment	Refund
		Thousand cases	Thousand cases
	Individuals	1,127	36
	Corporations	1,835	124
	Total	2,962	159
Amount of tax		13,504 Billion yen	3,620 Billion yen

Liquor tax and liquor production

(Fiscal year 2014)

Type	Volume of production	Amount of tax
	Thousand kl	Million yen
Sake	447	63,640
Sake compounds	35	3,489
Continuous distillation Japanese spirits (Shochu)	373	83,770
Single system distillation Japanese spirit (Shochu)	507	114,032
Mirin (rice cooking wine)	91	2,051
Beer	2,733	588,652
Fruit wine	95	8,508
Sweet fruit wine	7	731
Whisky	101	34,612
Brandy	5	1,857
Sparkling liquor	560	104,445
Alcohol for material & Spirits	444	35,976
Liqueurs	1,871	163,394
Other brewed liquors		
Powder liquor & miscellaneous liquor	537	43,565
Total	7,805	1,248,722

Tax examinations

Field examination of self-assessed income tax

(Operation year 2014)

Number of cases	Number of undeclared cases	Amount of undeclared income		Additional tax revenue collected	
		Per case	Per case	Per case	Per case
Thousands	Thousands	Billion yen	Thousand yen	Billion yen	Thousand yen
68	56	500.8	7,390	74.2	1,100

Field examination of withholding income tax

(Operation year 2014)

Number of cases	Number of illegal cases	Additional tax revenue collected
Thousands	Thousands	Billion yen
117	34	26.1

※ 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 corporation tax

(Operation year 2014)

Category	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
All corporations	95	70	823.2	8,660	170.7
Of which, corporations handled by the Large Enterprise Examination Department	3	2	333.7	125,990	63

Field examination of consumption tax

(Operation year 2014)

Category	Number of cases	Number of undeclared cases	Additional tax revenue collected	
			Per case	Per case
	Thousands	Thousands	Billion yen	Thousand yen
Individuals	36	29	18.6	520
Corporations	91	52	45.2	490

Field examination of inheritance tax

(Operation year 2014)

Number of cases	Number of undeclared cases	Amount of undeclared inheritance		Additional tax revenue collected	
		Per case	Per case	Per case	Per case
Thousands	Thousands	Billion yen	Thousand yen	Billion yen	Thousand yen
12	10	329.6	26,570	67	5,400

Collected number of statutory information

(Operation year 2014)

Statutory information	Number collected
	Thousands
Withholding record of employment income	19,756
Payment record of interest	1,144
Payment record of dividends	73,597
Other	226,296
Total	320,793



International taxation

Fraudulent income through overseas transactions

(Operation year 2014)

Number of examinations of corporations conducting overseas transactions	12,957 Cases
Number of undeclared cases related to overseas transactions	3,430 Cases
Of which, cases of overseas fraudulent calculations	418 Cases
Amount of undeclared income related to overseas transactions	220.6 Billion yen
Of which, amount of overseas fraudulently omitted income	39.3 Billion yen

Transfer pricing taxation

(Operation year 2014)

Number of taxation cases	240 Cases
Amount of taxable income	17.8 Billion yen

Cases of advance pricing arrangement related to transfer pricing

(Operation year 2014)

Number of cases requested	121 Cases
Number of cases processed	100 Cases

Delinquency

Tax delinquency cases by major tax items

(Fiscal year 2014)

	Under collection process at the end of the previous year	Newly occurred	Collected	Under collection process at the end of the year
	Billion yen	Billion yen	Billion yen	Billion yen
Income tax	546.6	154.1	204.8	495.9
Withholding income tax	214.5	41.3	68.1	187.7
Self-assessed income tax	332	112.8	136.6	308.2
Corporation tax	141.9	67.4	82.6	126.7
Inheritance tax	93.6	36.3	38.2	91.7
Consumption tax	superscript 86 356.4	superscript 86.5 329.4	superscript 86.3 338	superscript 86.2 347.7
Other taxes	2.9	4.2	4.5	2.6
Total	superscript 86 1,141.4	superscript 86.5 591.4	superscript 86.3 668.1	superscript 86.2 1,064.6

※ 1 Local consumption tax is not included as the above figures indicate national tax delinquency.

However, according to Article 9 (4) of the supplementary provisions of the Local Tax Act, the national government must assess and collect local consumption tax with national consumption tax for a certain period. Therefore, the delinquent amounts of local consumption tax are indicated by the superscript amounts in the Consumption tax and Total fields.

※ 2 Any fraction less than 100 million yen was rounded off, and therefore the sum of figures may not be equal to the total figure.

Criminal investigation

Criminal investigations

(Fiscal year 2015)

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	Per case	Per case
Cases	Cases	Cases	Billion yen	Million yen	Billion yen	Million yen
189	181	115	13.8	76	11.2	97

Large-scale cases

(Fiscal year 2015)

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
115	5	1

Filed accusations to the prosecutor, by tax item

(Fiscal year 2015)

Tax item	Number of cases	Amount of Tax evasion	
		Billion yen	Per case
Income tax	Cases 25	Billion yen 3.1	Million yen 124
Corporation tax	69	5.7	82
Inheritance tax	5	1.1	218
Consumption tax	12	1.0	87
Withholding income tax	4	0.3	71
Total	115	11.2	97

About the NTA

Enhancement of Services for Taxpayers

Proper and Fair Taxation and Collection

Remedy for Taxpayer Rights

Efforts to Enhance Taxpayer Convenience and to Boost Efficiency of Tax Administration

Proper Management of Liquor Administration

Proper Administration of Services by Certified Public Tax Accountants (CPTAs)

Evaluation of Policies

Statistics

Remedy for taxpayer rights

Request for reinvestigation

(Fiscal year 2014)

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		
Taxation-related	Cases 3,028	Cases 2,441	Cases 2,427	255	67	Cases 188	% 10.5
Collection-related	367	314	318	1	0	1	0.3
Total	3,395	2,755	2,745	256	67	189	9.3

※ In June 2014, the relevant laws relating to this review system were revised, including the change of the Japanese name of a request for reinvestigation from "Igi Moshitate" to "Saichosa no Seikyū." This revision came into force on April 1, 2016.

Request for reconsideration

(Fiscal year 2014)

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		
Taxation-related	Cases 4,350	Cases 1,869	Cases 2,793	236	115	Cases 121	% 8.4
Collection-related	250	161	187	3	2	1	1.6
Total	4,600	2,030	2,980	239	117	122	8.0

Litigation

(Fiscal year 2014)

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		
Taxation-related	Cases 434	Cases 76	Cases 216	17	11	Cases 6	% 7.9
Collection-related	99	33	62	2	2	0	3.2
National Tax Tribunal-related	3	1	2	—	—	—	—
Total	536	110	280	19	16	6	6.8

※ 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 2015)

Rank	Tax category	Items	Thousand cases
1	Income tax	Obligations & procedures to file tax returns, etc.	472
2	Income tax	Special credit for loans relating to a dwelling	258
3	Income tax	Year-end adjustment	235
4	Income tax	Medical expenses deduction	231
5	Income tax	Exemption for spouse, special exemption for spouse and exemption for dependents	159

Number of consultations at Phone Consultation Centers, by tax category

(Fiscal year 2015)

Tax category	Thousand cases
Income tax	2,654
Property tax	1,052
Corporation tax	274
Consumption tax, etc.	348
Other	1,028
total	5,355

[Tax Answer System]

(Fiscal year 2015)

Rank	Tax category	Items	Thousand cases
1	Income tax	Tax rate of income tax	2,294
2	Income tax	When have paid medical expenses (medical expenses deduction)	2,063
3	Income tax	Exemption for dependents	1,317
4	Income tax	When have built a new house or purchased a newly built house (special credit for loans relating to a dwelling)	1,253
5	Income tax	Medical expenses eligible for medical expenses deduction	1,150