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

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.

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

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.



 \sim Evaluation method and evaluation result of results target \sim

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 (32), 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 2016 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.

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\bigvee Evaluation of Policies



* 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 (FY2016)

Item	Percentage of favorable evaluation
Evaluation on publicity of national taxes	79.3%
Level of satisfaction with telephone consultation at Phone Consultation Centers	95.1%
Level of satisfaction with consultation by interview at the Tax Offices	92.2%
Favorable impression of officials' reception manner	90.7%
Level of satisfaction in using signposting, and services at reception and window inside tax offices	86.9%

* "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 2016 include the following: "Concerning evaluations, I'd give recognition to the fact that objective reviews are being carried out every year without fail, and a process to reflect those results to bettering future practices is in place," "I request that proactive initiative be taken to further development of ICT, including proliferation of e-Tax, appealing to the fact that it leads to reduction in cost, not only for the administration, but for the users, and also save time," "I hope for advancement in data linkage so that imposition and collection of taxes among national and local taxes are conducted in an even more efficient manner."

^{*} For details, please visit the "NTA's Results Evaluation" on the NTA website. (https://www.nta.go.jp/about/evaluation/01.htm) (in Japanese)