

20 そ の 他

統計表を見る方のために

利用上の注意

1 不服審査

この統計表は、令和3会計年度内における国税通則法及び行政不服審査法（行政機関の保有する情報の公開に関する法律に関するものを除く。）による不服申立ての事績を①再調査の請求（改正前：異議申立て）と②審査請求とに分けて掲げたものである。

なお、平成28年4月1日から国税不服申立制度が改正されており、主な改正点は、次のとおりである（改正後の制度は、平成28年4月1日以後に行われる処分に係る不服申立てから適用される。）。

① 不服申立前置の見直し

税務署長等が行った処分に不服がある場合には、納税者の選択により、税務署長等に対する「再調査の請求（改正前：異議申立て）」を行わずに、直接、国税不服審判所長に対する「審査請求」を行うことができるようになった。

② 「異議申立て」から「再調査の請求」への名称変更

税務署長等に対する「異議申立て」が「再調査の請求」へ名称変更された。
「再調査の請求」は改正前の「異議申立て」と基本的な仕組みは変わっていない。

2 訴訟事件

この統計表は、令和3会計年度内における賦課又は徴収関係（徴収及び滞納処分）に関連して国、国税局長又は税務署長を当事者又は参加人とする訴訟の事績について①国側被告事件（賦課若しくは徴収関係）と②国側原告事件（徴収関係）に区分して掲げたものである。

なお、原告、被告の区分はすべて当該事件の第1審における原告、被告の区分によるものである。

3 直接国税犯則事件（査察事件）

この統計表は、令和3会計年度内における国税通則法に基づく直接国税に係る犯則事件に対する処分の状況について掲げたものである。

4 間接国税犯則事件

この統計表は、令和3会計年度内の国税通則法に基づく間接国税に係る犯則事件に関する事績を、①検挙及び処理の状況②通告処分及び履行の状況③酒税の違反行為別検挙の状況④酒税以外の間接税の違反行為別検挙件数に区分して掲げたものである。

5 資料収集

この統計表は、令和3事務年度における法定資料・法定外資料の収集状況、「不動産等の譲受けの対価の支払調書」の提出内容の監査事績を掲げたものである。

6 税務相談

この統計表は、令和3会計年度における相談等の受理状況、タックスアンサーの利用状況を掲げたものである。

7 税理士

この統計表は、令和3会計年度末における税理士試験の受験・合格者数、税理士の登録者数、国税局別の登録者数、通知弁護士・通知弁護士法人の状況を掲げたものである。

8 電子帳簿保存法に基づく電磁的記録による保存等の承認状況

この統計表は、令和3事務年度末における電子帳簿保存法に基づく電磁的記録による保存等の承認状況を掲げたものである。

なお、平成27、28年度税制改正により、次のとおり、電子帳簿保存法におけるスキャナ保存の要件の一部が緩和された。

① 平成27年9月30日以後の申請分から、スキャナ保存の対象となる国税関係書類の範囲の拡充、電子署名が不要になる等のスキャナ保存の要件緩和、適時入力方式に係る要件の緩和等が行われた。

② 平成28年9月30日以後の申請分から、スキャナについて「『原稿台と一体型』に限る」要件の廃止、領収書等の受領者等が読み取る場合の要件の整備、小規模企業者の特例が創設された。

20 Others

For the people who use the statistical tables

Notes on use

1 Administrative review

The statistical tables show the statistics of administrative protests filed under General Law of National Taxes and Administrative Appellate Law (except for Law Concerning Access to Information Held by Administrative Organs) during FY2021. The cases are classified into ① request for re-examination (Prior to the revision ; request for reinvestigation), and ② request for reconsideration.

The system of administrative review on national taxes was amended as of April 1 ,2016.The main revision points are as follows (The revised system is applied to requests for review of decision made on or after April 1 ,2016.).

① The revision of the principle of petition after a request for review

When a taxpayer is dissatisfied with the decision made by the District Director of the Tax Office, etc., the taxpayer can file "a request for reconsideration" directly to Director-General of the Nation Tax Tribunal without first filing "a request for re-examination (Prior to the revision ; request for reinvestigation)" by the taxpayer's choice.

② The change of the name from "Request for reinvestigation" to "Request for re-examination"

"Request for reinvestigation" to the District Director of the Tax Office,etc. has been renamed to "Request for re-examination".

The basic mechanism of the "Request for re-examination" is unchanged from that of the "Request for reinvestigation" before the revision.

2 Litigation case

The statistical table shows the statistics of litigation cases related to taxation or collection-related matters (collection and procedure for collection of tax delinquency) during FY2021 which involved the government, Regional Commissioner, or Director of Taxation Office as a party concerned or an intervener. The cases are classified into ① the cases where the government is the defendant (taxation or collection-related matters), and ② the cases where the government is the plaintiff (collection-related matters).

The classification of plaintiff and defendant is based on the classification in the court of first instance.

3 Direct national tax crime (Criminal investigation)

The statistical tables show the statistics of dispositions based on Act on General rules of National Taxes related to tax crimes for direct national tax during FY2021.

4 Indirect national tax crime

This statistical table shows the statistics of activities based on Act on General rules of National Taxes related to tax crimes for indirect national tax during FY2021. The activities are analyzed from the following view points. ① Statistics of arrest and procedure, ② Statistics of notification procedure and fulfillment, ③ Statistics of arrest by type of violations of liquor tax, ④ Status of arrest by type of violations of indirect taxes other than liquor tax.

5 Information Returns

The statistical tables show the statistics of collection of information returns and documents other than information returns, and the statistics of audit on description of submitted "record of payment of compensation for real estate, etc." acquired from July 1,2021 to June 30, 2022.

6 Tax consultation

The statistical tables show the statistics of reception of tax consultation, and the statistics of use of Taxanswer during FY2021.

7 Certified Public Tax Accountants

This statistics table indicates the numbers of all and successful applicants to the Certified Public Tax Accountant Examination, the number of registrations of Certified Public Tax Accountants, its break down for each regional taxation bureaus, and the status of enrolled lawyers and enrolled law corporations, at the end of the fiscal year 2021.

8 Statistics of approvals regarding electronic book and record keeping based on Law(or Act) on Book and Record Keeping through Electronic Methods

This statistical table shows the statistics of approvals regarding electronic book and record keeping based on Law(or Act)on Book and Record Keeping through Electronic Methods as of June 30, 2022.

As a part of the FY2015 and FY2016 tax reform, several requirements for scanner storage under the Act on Book and Record Keeping through Electronic Method were relaxed as follows.

① Regarding an application submitted on or after September 2015, the expansion of the range of the national tax related documents which are the scope of scanner storage, the relaxation of the requirement for scanner storage including the abolition of the requirement for electronic signature,and the relaxation of the requirement for the timely input method, etc.

② Regarding an application submitted on or after September 2016, the relaxation of the requirement for reading devices,the development of the requirement in case reading process is performed by a receipt receiver etc., and the development of the special treatment for small entities.