

## 20 その他

統計表を見る方のために

利用上の注意

### 3 直接国税犯則事件（査察事件）

この統計表は、令和4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4会計年度内における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。

## 20 Others

For the people who use the statistical tables

Notes on use

### 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 FY2022.

### 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 FY2022. The activities are analyzed from the following view paints. 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.