

# VII Statistics

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※ The time period of figures is indicated in its title or at the top right of individual tables.

The fiscal year is from April 1 through March 31 of the following year (i.e. fiscal year 2010: April 1, 2010 to March 31, 2011), while the operation year is from July 1 through June 30 of the following year (i.e. operation year 2010: July 1, 2010 to June 30, 2011). The calendar year ranges from January 1 through December 31 of the same year for which income tax and other returns are filed.

The amount of sub-total in each item of accounts may not accord with the amount indicated in the grand total, due to rounding of fractional figures.

## Tax revenues and budget

### Budget and final accounts of taxes and stamp revenues for fiscal year 2010

Item	Budget after correction	Actual
	Million yen	Million yen
Withholding income tax	10,491,000	10,677,036
Self-assessed income tax	2,317,000	2,307,316
Corporation tax	7,489,000	8,967,688
Inheritance tax	1,271,000	1,250,439
Consumption tax	10,155,000	10,033,311
Liquor tax	1,383,000	1,389,290
Tobacco tax	827,000	907,671
Gasoline tax	2,576,000	2,750,101
Liquefied petroleum gas tax	12,000	11,888
Aviation fuel tax	77,000	74,931
Petroleum and coal tax	480,000	501,932
Power resources development promotion tax	330,000	349,166
Motor vehicle tonnage tax	447,000	446,541
Customs duty	756,000	785,881
Tonnage due	8,000	9,512
Other ※	—	70
Stamp revenue	1,024,000	1,024,021
Subtotal	39,643,000	41,486,794
Local gasoline tax	275,600	294,249
Liquefied petroleum gas tax (transferred)	12,000	11,888
Aviation fuel tax (transferred)	14,000	13,624
Motor vehicle tonnage tax (transferred)	306,500	306,479
Special tonnage due	10,000	11,890
Special local corporation tax	1,290,000	1,419,977
Special tobacco tax	158,200	162,530
Total	41,709,300	43,707,432

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

### NTA initial budget for fiscal year 2012

Item	Budget
	Million yen
IT-related expenses	41,288
Expenses to improve convenience for taxpayers <sup>※1</sup>	9,712
Expenses related to internationalization measures	931
General operating expenses, etc. <sup>※2</sup>	58,891
Expenses to improve work environment and ensure safety <sup>※3</sup>	8,155
Expenses related to tax reforms	6,064
Expenses for National Tax College	2,545
Expenses for National Tax Tribunal	361
Expenses for National Research Institute of Brewing	992
Costs of recovery and reconstruction from the Great East Japan Earthquake	4,377
Common number system related costs	1,681
Subtotal	134,998
Salary costs <sup>※4</sup>	574,326
	Of those 63
Total NTA budget <sup>※4</sup>	709,325
	Of those 4,441

※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.

※4 The Details of "Salary costs" and "Total NTA budget" are "Costs of recovery and reconstruction from the Great East Japan Earthquake" recorded in the special-account spending on reconstruction from the Great East Japan Earthquake.

## Tax returns and taxation

### Income tax

(Calendar year 2011)

		Thousand people
Total population		128,060
Number of persons engaged		62,570
Number of final returns for income tax		21,850
Refund		12,790
Tax payment		6,070
Breakdown by income earners	Business income earners	1,540
	Other income earners	4,530
	Real estate income earners	1,060
	Employment income earners	2,300
	Miscellaneous income earners	940
	Other	230

※ "Total population" and "Number of persons engaged" are figures as of 2010.

### Withholding agents and withholding income tax

(Operation year 2010)

Income etc. category	Number of withholding agents	Amount of tax
Employment income (wages and salaries)	3,621	8,638,900
Retirement income	—	230,900
Interest income, etc.	44	519,600
Dividend income	126	1,670,100
Capital gains on listed shares etc. kept in special account	11	46,800
Income from remuneration, etc.	2,884	1,149,800
Income paid to non-residents and foreign corporations, etc.	23	303,700
<b>Total</b>	<b>—</b>	<b>12,559,700</b>

※ The figures of withholding agents are figures as of the end of June 2011.

### Number of corporations and corporation tax

(Operation year 2010)

Number of corporations	2,978	Thousands
Number of tax returns filed	2,762	Thousands
Percentage of corporations filing	89.2%	
Percentage of returns declaring a surplus	25.2%	
Amount of self-assessed income	36,183,600	Million yen
Amount of self-assessed loss	20,896,900	Million yen
Amount of tax	9,385,600	Million yen

※ The number of corporations is the figure as of the end of June 2011.

### Inheritance tax

(Calendar year 2010)

Number of deceased	1,197,012	People
Number of deceased subject to taxation	49,891	People
Number of taxpayers (number of heirs)	143,287	People
Taxable amount	10,463,000	Million yen
Amount of tax	1,175,300	Million yen

### Gift tax

(Calendar year 2010)

Number of people subject to taxation	310,324	People
Value of properties acquired	1,529,100	Million yen
Amount of tax	129,200	Million yen

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

### Consumption tax

(Fiscal year 2010)

Category		Payment	Refund
Number of tax returns	Individuals	1,328	37
	Corporations	1,906	115
	<b>Total</b>	<b>3,234</b>	<b>151</b>
Amount of tax		9,514,500	2,027,100

### Liquor tax and liquor production

(Fiscal year 2010)

Type	Volume of production	Amount of tax
	Thousand kℓ	Million yen
<i>Sake</i>	425	68,838
<i>Sake compounds</i>	43	4,344
Consecutive distillation Japanese spirit ( <i>Shochu</i> )	403	94,291
Single system distillation Japanese spirit ( <i>Shochu</i> )	492	121,107
<i>Mirin</i> (rice wine for cooking)	102	2,114
Beer	2,664	641,243
Fruit wine	73	6,865
Sweet fruit wine	4	477
Whisky	80	29,594
Brandy	5	2,056
Sparkling liquor	863	128,795
Alcohol for raw materials & spirits	274	24,857
Liqueurs	1,610	143,736
Other brewed liquor		
Powder liquor & miscellaneous liquor	660	57,461
<b>Total</b>	<b>7,700</b>	<b>1,325,777</b>

※ "Production" column does not include those produced in Iwate prefecture, Miyagi prefecture and Fukushima prefecture.

## Tax examinations

### Examination of self-assessed income tax

(Operation year 2010)

Category	Number of cases	Amount of unrecorded income		Additional tax revenue collected	
		Billion yen	Thousand yen	Billion yen	Thousand yen
Field examination	Thousands	Billion yen	Thousand yen	Billion yen	Thousand yen
Special, General <sup>※1</sup>	57	503.6	8,790	92.9	1,620
Focusing <sup>※2</sup>	37	97.7	2,610	6.6	180
Brief contact <sup>※3</sup>	599	358.8	600	24.5	40
<b>Total</b>	<b>694</b>	<b>960.1</b>	<b>1,380</b>	<b>123.9</b>	<b>180</b>

※1 "Special, General" refers to a deep examination focused on the large amount and serious violations.

※2 "Focusing" refers to a quick examination to find unrecorded income, etc.

※3 "Brief contact" refers to correction of tax declaration by telephone or by summoning taxpayers to the tax offices.

### Examination of withholding income tax

(Operation year 2010)

Number of cases examined	Number of illegal cases	Additional tax revenue collected
Thousands	Thousands	Billion yen
169	45	38.1

### Field examination of corporation tax

(Operation year 2010)

Category	Number of cases	Amount of unrecorded income		Additional tax revenue collected
		Billion yen	Thousand yen	Billion yen
All corporations	Thousands	Billion yen	Thousand yen	Billion yen
	125	1,255.7	10,070	252.0
Of which, corporations handled by the large enterprise examination department	3	551.1	159,880	111.0

### Examination of consumption tax

(Operation year 2010)

Category	Number of cases	Number of undeclared cases	Additional tax revenue collected	
			Billion yen	Thousand yen
Individuals	Thousands	Thousands	Billion yen	Thousand yen
	98	67	25.3	260
Corporations	117	65	55.7	480

### Field examination of inheritance tax

(Operation year 2010)

Number of cases	Number of undeclared cases	Amount of unrecorded inheritance		Additional tax revenue collected	
		Billion yen	Thousand yen	Billion yen	Thousand yen
Thousands	Thousands	Billion yen	Thousand yen	Billion yen	Thousand yen
14	11	399.4	29,920	79.7	5,830

### Collected number of statutory information

(Operation year 2010)

Name of statutory information	Number collected
	Thousands
Withholding record of employment income	19,672
Payment record of interest and others	1,727
Payment record of dividends, distribution of surplus, and interest paid on guaranty capital	77,833
Withholding record of public pensions, etc.	36,688
Payment record of remuneration, fees, contracts and prize money	15,905
Payment record of consideration for transfer of stocks, etc.	4,684
Record of remittance and receipt related to foreign countries	3,655
Other	168,199
<b>Total</b>	<b>328,363</b>

## International taxation

### Fraudulent income through overseas transactions

(Operation year 2010)

Number of examinations of corporations conducting overseas transactions	13,804Cases
Number of undeclared cases related to overseas transactions	3,578Cases
Of which, cases of overseas fraudulent calculations	622Cases
Amount of undeclared income related to overseas transactions	242.3Billion yen
Of which, amount of overseas fraudulently omitted income	28.6Billion yen

### Transfer pricing taxation

(Operation year 2010)

Number of taxation cases	146Cases
Amount of taxable income	69.8Billion yen

### Cases of advance pricing arrangement related to transfer pricing

(Operation year 2010)

Number of cases requested	111Cases
Number of cases processed	115Cases

## Delinquency

### Tax delinquency cases of 100 million yen or more, by industry

(As of the end of fiscal year 2011)

Industry	Number of persons		Amount of tax	
	People	%	Million yen	%
Manufacturing	39	3.6	8,190	2.7
Distribution	72	6.7	19,014	6.3
Real estate & construction	295	27.5	75,523	24.9
Food & beverage	69	6.4	12,592	4.1
Financial	23	2.1	13,528	4.5
Other industries <sup>※1</sup>	294	27.4	69,765	23.0
Other <sup>※2</sup>	281	26.2	105,209	34.6
<b>Total</b>	<b>1,073</b>	<b>100.0</b>	<b>303,821</b>	<b>100.0</b>

※1 "Other industries" refers to hospitals (doctors), service industry, leisure industry, etc.

※2 "Other" refers to wage earners, pensioners, etc.

## Criminal investigation

### Criminal investigations

(Fiscal year 2011)

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)	
			Million yen	Per case	Million yen	Per case
Cases	Cases	Cases	Million yen	Million yen	Million yen	Million yen
195	189	117	19,200	102	15,700	134

### Large-scale cases

(Fiscal year 2011)

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
117	10	3

### Filed accusations to the prosecutor, by tax item

(Fiscal year 2011)

Tax item	Number of cases	Tax evasion	
		Million yen	Per case
Income tax	Cases	Million yen	Million yen
	35	4,100	117
Corporation tax	64	7,900	124
Inheritance tax	6	2,600	430
Consumption tax	8	700	91
Withholding income tax	4	400	86
<b>Total</b>	<b>117</b>	<b>15,700</b>	<b>134</b>

## Remedy for infringement of taxpayer rights

### Request for reinvestigation

(Fiscal year 2010)

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
					%
Taxation-related	Cases	Cases	Cases	Cases	%
	5,245	4,303	3,924	472	12.0
Collection-related	887	800	822	4	0.5
<b>Total</b>	<b>6,132</b>	<b>5,103</b>	<b>4,746</b>	<b>476</b>	<b>10.0</b>

### Request for reconsideration

(Fiscal year 2010)

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
					%
Taxation-related	Cases	Cases	Cases	Cases	%
	5,215	2,625	3,255	466	14.3
Collection-related	696	459	462	13	2.8
<b>Total</b>	<b>5,911</b>	<b>3,084</b>	<b>3,717</b>	<b>479</b>	<b>12.9</b>

### Litigation

(Fiscal year 2010)

Category	Number of litigations	Number of cases filed for first instance ①	Number of cases closed ②	Number of lost cases and partial defeats ③	Percentage ③/②
					%
Taxation-related	Cases	Cases	Cases	Cases	%
	600	151	279	23	8.2
Collection-related	113	41	68	4	5.9
National Tax Tribunal-related	10	3	7	—	—
<b>Total</b>	<b>723</b>	<b>195</b>	<b>354</b>	<b>27</b>	<b>7.6</b>

※ 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 2011)

Rank	Tax category	Items	Thousand cases
1	Income tax	Obligations & procedures to file tax returns, etc.	474
2	Income tax	Special credit for loans relating to a dwelling	275
3	Income tax	Medical expenses deduction	242
4	Income tax	Year-end adjustment	224
5	Income tax	(Special) exemption for spouse, and exemption for dependents	158

(Tax Answer System) (Fiscal year 2011)

Rank	Tax category	Items	Thousand cases
1	Income tax	When have paid medical expenses (medical expenses deduction)	1,962
2	Income tax	Tax rate of income tax	1,370
3	Income tax	Medical expenses eligible for medical expenses deduction	1,131
4	Income tax	Exemption for dependents	1,043
5	Income tax	When have built a new house or purchased a newly built house (special credit for loans relating to a dwelling)	921

### Number of consultations at Phone Consultation Centers, by tax category

(Fiscal year 2011)

Number of consultations at Phone Consultation Centers, by tax category	Thousand cases	
	Item	Value
Income tax		2,738
Corporation tax		263
Property tax		843
Consumption tax		122
Other indirect taxes		180
General rules, collections		265
Other		891
<b>Total</b>		<b>5,302</b>

## Taxpayer satisfaction

(Fiscal year 2010)

Items	Percentage of Responses Highly Rated
	%
Attitude of officials in providing services	83.6
Satisfaction with guidance display in Tax Office, and use of reception & service	76.9
Satisfaction with use of facilities in Tax Office	66.0
PR activities	76.8
Activities to collect public opinions	88.7
Satisfaction level at Phone Consultation Center	94.1

※ The percentage of responses highly rated shows responses rated as "good" and "somewhat good" on a five point scale from "good" to "bad" in the questionnaire survey.