

# “National Tax Agency Report 2019” ERRATA

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<p>On Page 58: “Result” of “① Request for re-examination” “(4) Trend in remedies for taxpayer rights” “IV Remedy for Taxpayer Rights”</p>	<p>① Request for re-examination</p> <ul style="list-style-type: none"> <li>● Target The NTA has set the standard length of deliberations for a request for re-examination to 3 months and is striving to finish processing requests for re-examination within 3 months in principle.</li> <li>● Result In FY2018, 99.5% of requests for re-examination were closed within 3 months. 2,150 re-examination were requested in the fiscal year (2,046 in taxation and 104 in tax collection). Of these, 12.3% of taxpayer claims were approved in whole or in part due to new facts, etc.</li> </ul>	<p>① Request for re-examination</p> <ul style="list-style-type: none"> <li>● Target The NTA has set the standard length of deliberations for a request for re-examination to 3 months and is striving to finish processing requests for re-examination within 3 months in principle.</li> <li>● Result In FY2018, 99.4% of requests for re-examination were closed within 3 months. 2,131 re-examination were requested in the fiscal year (2,027 in taxation and 104 in tax collection). Of these, 11.9% of taxpayer claims were approved in whole or in part due to new facts, etc.</li> </ul>																																																																						
<p>On Page 58: “Number of processed requests for re-examination” “Number of cases (taxation-related)” “Percentage of processed cases” and “Percentage of approval” in the graph contained in “Percentage of processed requests for re-examination within 3 months, and number of processed requests for re-examination”</p>	<div style="text-align: center;"> <p><b>Percentage of processed requests for re-examination within 3 months, and number of processed requests for re-examination</b></p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Percentage of processed cases (%)</th> <th>Percentage of approval (%)</th> <th>Number of cases (taxation-related)</th> <th>Number of cases (tax collection-related)</th> </tr> </thead> <tbody> <tr> <td>2013</td> <td>97.0</td> <td>10.0</td> <td>2,183</td> <td>351</td> </tr> <tr> <td>2014</td> <td>96.9</td> <td>9.3</td> <td>2,427</td> <td>318</td> </tr> <tr> <td>2015</td> <td>99.3</td> <td>8.4</td> <td>2,859</td> <td>341</td> </tr> <tr> <td>2016</td> <td>95.6</td> <td>6.8</td> <td>1,805</td> <td>220</td> </tr> <tr> <td>2017</td> <td>96.6</td> <td>12.3</td> <td>1,726</td> <td>173</td> </tr> <tr> <td>2018</td> <td>99.5</td> <td>12.3</td> <td>2,046</td> <td>104</td> </tr> </tbody> </table> <p>*1 These figures are provisional numbers as of the end of April 2019. Percentage of processed cases is calculated excluding MAP cases, public prosecution-related cases and international taxation cases. *2 Figures for FY2015 and earlier indicate the number and percentage of processed requests for reinvestigation before the revision.</p> </div>	Fiscal Year	Percentage of processed cases (%)	Percentage of approval (%)	Number of cases (taxation-related)	Number of cases (tax collection-related)	2013	97.0	10.0	2,183	351	2014	96.9	9.3	2,427	318	2015	99.3	8.4	2,859	341	2016	95.6	6.8	1,805	220	2017	96.6	12.3	1,726	173	2018	99.5	12.3	2,046	104	<div style="text-align: center;"> <p><b>Percentage of processed requests for re-examination within 3 months, and number of processed requests for re-examination</b></p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Percentage of processed cases (%)</th> <th>Percentage of approval (%)</th> <th>Number of cases (taxation-related)</th> <th>Number of cases (tax collection-related)</th> </tr> </thead> <tbody> <tr> <td>2013</td> <td>97.0</td> <td>10.0</td> <td>2,183</td> <td>351</td> </tr> <tr> <td>2014</td> <td>96.9</td> <td>9.3</td> <td>2,427</td> <td>318</td> </tr> <tr> <td>2015</td> <td>99.3</td> <td>8.4</td> <td>2,856</td> <td>341</td> </tr> <tr> <td>2016</td> <td>95.6</td> <td>6.8</td> <td>1,590</td> <td>220</td> </tr> <tr> <td>2017</td> <td>96.6</td> <td>12.4</td> <td>1,549</td> <td>173</td> </tr> <tr> <td>2018</td> <td>99.4</td> <td>11.9</td> <td>2,027</td> <td>104</td> </tr> </tbody> </table> <p>*1 These figures are provisional numbers as of the end of April 2019. Percentage of processed cases is calculated excluding MAP cases, public prosecution-related cases and international taxation cases. *2 Figures for FY2015 and earlier indicate the number and percentage of processed requests for reinvestigation before the revision.</p> </div>	Fiscal Year	Percentage of processed cases (%)	Percentage of approval (%)	Number of cases (taxation-related)	Number of cases (tax collection-related)	2013	97.0	10.0	2,183	351	2014	96.9	9.3	2,427	318	2015	99.3	8.4	2,856	341	2016	95.6	6.8	1,590	220	2017	96.6	12.4	1,549	173	2018	99.4	11.9	2,027	104
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<p>On Page 74: The figures for “Taxation-related” “Total” in the “Number of requests for re-examination,” “Number of new requests for re-examination ①,” “Number of cases processed ②” and “Total” in the “Percentage ③/②” among Number of requests approved ③,” column of the table under “【Request for re-examination】” in “VIII Statistics” have been corrected.</p>	<p><b>【Request for re-examination】</b> <span style="float: right;">(Fiscal year 2017)</span></p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th rowspan="2">Category</th> <th rowspan="2">Number of requests for re-examination</th> <th rowspan="2">Number of new requests for re-examination ①</th> <th rowspan="2">Number of cases processed ②</th> <th colspan="3">Number of requests approved ③</th> </tr> <tr> <th>Full</th> <th>Partial</th> <th>Percentage ③/②</th> </tr> </thead> <tbody> <tr> <td></td> <td>Cases</td> <td>Cases</td> <td>Cases</td> <td></td> <td></td> <td>%</td> </tr> <tr> <td>Taxation-related</td> <td>2,124</td> <td>1,650</td> <td>1,553</td> <td>205</td> <td>32</td> <td>173</td> <td>13.2</td> </tr> <tr> <td>Collection-related</td> <td>200</td> <td>164</td> <td>173</td> <td>8</td> <td>8</td> <td>0</td> <td>4.6</td> </tr> <tr> <td><b>Total</b></td> <td><b>2,324</b></td> <td><b>1,814</b></td> <td><b>1,726</b></td> <td><b>213</b></td> <td><b>40</b></td> <td><b>173</b></td> <td><b>12.3</b></td> </tr> </tbody> </table>	Category	Number of requests for re-examination	Number of new requests for re-examination ①	Number of cases processed ②	Number of requests approved ③			Full	Partial	Percentage ③/②		Cases	Cases	Cases			%	Taxation-related	2,124	1,650	1,553	205	32	173	13.2	Collection-related	200	164	173	8	8	0	4.6	<b>Total</b>	<b>2,324</b>	<b>1,814</b>	<b>1,726</b>	<b>213</b>	<b>40</b>	<b>173</b>	<b>12.3</b>	<p><b>【Request for re-examination】</b> <span style="float: right;">(Fiscal year 2017)</span></p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th rowspan="2">Category</th> <th rowspan="2">Number of requests for re-examination</th> <th rowspan="2">Number of new requests for re-examination ①</th> <th rowspan="2">Number of cases processed ②</th> <th colspan="3">Number of requests approved ③</th> </tr> <tr> <th>Full</th> <th>Partial</th> <th>Percentage ③/②</th> </tr> </thead> <tbody> <tr> <td></td> <td>Cases</td> <td>Cases</td> <td>Cases</td> <td></td> <td></td> <td>%</td> </tr> <tr> <td>Taxation-related</td> <td>2,107</td> <td>1,633</td> <td>1,549</td> <td>205</td> <td>32</td> <td>173</td> <td>13.2</td> </tr> <tr> <td>Collection-related</td> <td>200</td> <td>164</td> <td>173</td> <td>8</td> <td>8</td> <td>0</td> <td>4.6</td> </tr> <tr> <td><b>Total</b></td> <td><b>2,307</b></td> <td><b>1,797</b></td> <td><b>1,722</b></td> <td><b>213</b></td> <td><b>40</b></td> <td><b>173</b></td> <td><b>12.4</b></td> </tr> </tbody> </table>	Category	Number of requests for re-examination	Number of new requests for re-examination ①	Number of cases processed ②	Number of requests approved ③			Full	Partial	Percentage ③/②		Cases	Cases	Cases			%	Taxation-related	2,107	1,633	1,549	205	32	173	13.2	Collection-related	200	164	173	8	8	0	4.6	<b>Total</b>	<b>2,307</b>	<b>1,797</b>	<b>1,722</b>	<b>213</b>	<b>40</b>	<b>173</b>	<b>12.4</b>
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