

Tax revenues and budget

【Budget and final accounts of taxes and stamp revenues for fiscal year 2019】

Tax category	Budget after correction	Actual (Percentage of total)	
	Million yen	Million yen	
Withholding income tax	15,740,000	15,937,487	(25.6)
Self-assessed income tax	3,324,000	3,233,201	(5.2)
Corporation tax	11,715,000	10,797,110	(17.4)
Inheritance tax	2,333,000	2,300,473	(3.7)
Consumption tax	19,062,000	18,352,699	(29.5)
Liquor tax	1,271,000	1,247,287	(2.0)
Tobacco tax	889,000	873,699	(1.4)
Gasoline tax	2,303,000	2,280,815	(3.7)
Liquefied petroleum gas tax	7,000	6,764	(0.0)
Aviation fuel Tax	52,000	50,802	(0.1)
Petroleum and coal tax	707,000	638,327	(1.0)
Power resources development promotion tax	330,000	315,849	(0.5)
Motor vehicle tonnage tax	376,000	388,058	(0.6)
International tourist tax	50,000	44,357	(0.1)
Customs duty	961,000	941,216	(1.5)
Tonnage due	11,000	10,170	(0.0)
Other *	—	6	(0.0)
Stamp revenue	1,049,000	1,023,211	(1.6)
Subtotal	60,180,000	58,441,533	(94.0)
Local corporation tax	657,400	604,190	(1.0)
Local gasoline tax	246,400	244,038	(0.4)
Liquefied petroleum gas tax (transferred)	7,000	6,764	(0.0)
Aviation fuel tax (transferred)	14,900	14,515	(0.0)
Motor vehicle tonnage tax (transferred)	275,000	283,323	(0.5)
Special tonnage tax	13,800	12,713	(0.0)
Special local corporation tax	2,136,000	2,043,581	(3.3)
Special tobacco tax	126,000	123,768	(0.2)
Special income tax for reconstruction	401,200	400,140	(0.6)
Other	—	569	(0.0)
Total	64,057,700	62,175,135	

*“Other” includes collection of delinquent tax, such as the commodity tax and land value tax.

【NTA initial budget for fiscal year 2021】

Items	Budget
	Million yen
ICT-related expenses	2,412
Expenses to improve convenience for taxpayers *1	1,748
Expenses related to internationalization measures	1,077
General operating expenses *2	60,025
Expenses to improve work environment and ensure safety *3	7,263
Expenses related to tax reforms	2,222
Expenses for National Tax College	1,942
Expenses for National Tax Tribunal	166
Expenses for National Research Institute of Brewing	1,043
Expenses for the development of the liquor industry	1,967
Subtotal	79,867
Salary costs	556,596
Total NTA budget	636,463

- *1 “Expenses to improve convenience for taxpayers” includes expenses related to operating expense for the Phone Consultation Center and operating expense for the NTA website.
- *2 “General operating expenses” 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 budget for FY2021 is an amount after collectively recording the government's information system related budget of 76.6 billion yen to the Cabinet Secretariat and the Digital Agency.

Tax returns and taxation

【Income tax】

(Calendar year 2020)

		Thousand people
Total population		125,710
Number of persons engaged		66,760
Number of final returns filed		22,490
Refunds		13,010
Tax payments		6,570
Breakdown by income earners	Business income earners	1,810
	Other income earners	4,760
	Real estate income earners	1,060
	Employment income earners	2,580
	Miscellaneous income earners	810
Other		310

【Inheritance tax】

(Calendar year 2019)

Number of deceased	1,381,093 people
Number of deceased subject to taxation	115,267 people
Number of taxpayers (number of heirs)	295,214 people
Taxable amount	15,802.1 Billion yen
Amount of tax	1,975.9 Billion yen

【Gift tax】

(Calendar year 2019)

Number of people subject to taxation	406,092 people
Value of properties acquired	2,000.7 Billion yen
Amount of tax	210.9 Billion yen

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

【Withholding agents and withholding income tax】

(Operation year 2019)

Category of income etc.	Number of withholding agents	Amount of tax
	Thousand	Billion yen
Employment income (wages and salaries)	3,543	114,133
Retirement income	—	2,552
Interest income, etc.	34	3,027
Dividend income	148	51,268
Capital gains on listed shares etc. kept in special account	12	3,020
Income from remuneration, etc.	2,842	11,784
Income paid to non-residents and foreign corporations, etc.	35	7,150
Total	—	192,933

* The number of withholding agents are figures as of the end of June 2020.

* The amount of tax imposed on the income obtained on and after January 1, 2013 includes special income tax for reconstruction.

【Number of corporations and corporation tax】

(Operation year 2019)

Number of corporations	3,165 Thousand corporations
Number of tax returns filed	2,949 Thousands
Percentage of corporations filing	91.1%
Percentage of returns declaring a surplus	35.3%
Amount of self-assessed income	65,005.2 Billion yen
Amount of self-assessed loss	14,814.9 Billion yen
Amount of tax	11,554.6 Billion yen

* The number of corporations is the figure as of the end of June 2020.

【Consumption tax】

(Fiscal year 2019)

Category	Payment	Refund
Number of tax returns	Individuals	1,090 Thousands
	Corporations	1,867 Thousands
	total	2,957 Thousands
Amount of tax	16,969.5 Billion yen	4,608.7 Billion yen

【Liquor tax and liquor production】

(Fiscal year 2019)

Type	Volume of production	Amount of tax
	Thousand kl	Million yen
Sake	366	52,263
Sake compounds	26	2,459
Continuous distillation Japanese spirits (Shochu)	331	74,909
Pot distillation Japanese spirits (Shochu)	415	101,035
Mirin (rice cooking wine)	93	1,975
Beer	2,418	507,871
Fruit wine	95	9,557
Sweet fruit wine	7	785
Whisky	153	51,262
Brandy	4	1,396
Sparkling liquor	400	79,568
Alcohol for material & Spirits	854	68,534
Liqueurs	2,346	198,125
Other brewed liquors	392	30,727
Powder liquor & miscellaneous liquor		
Total	7,900	1,180,466

Tax examinations

【Field examination of self-assessed income tax】

(Operation year 2019)

Number of cases	Number of undeclared cases	Amount of undeclared income		Additional tax revenue collected	
		Billion yen	Per case	Billion yen	Per case
Thousands	Thousands	Thousand yen	Thousand yen	Thousand yen	Thousand yen
60	50	564.0	9,450	99.2	1,660

【Field examination of withholding income tax】

(Operation year 2019)

Number of cases	Number of illegal cases	Additional tax revenue collected
Thousand yen	Thousands	Billion yen
90	29	29.6

* The amount of additional tax revenue collected in connection with the income obtained on and after January 1, 2013 includes special income tax for reconstruction.

【Field examination of corporation tax】

(Operation year 2019)

Category	Number of Cases	Number of undeclared cases	Amount of undeclared income		Additional tax revenue collected
			Billion yen	Per case	
	Thousands	Thousands	Thousand yen	Thousand yen	Billion yen
All corporations	76	57	780.2	10,230	164.4
Corporations handled by the Large Enterprise Department	2	2	320.2	153,350	59.8

【Field examination of consumption tax】

(Operation year 2019)

Category	Number of Cases	Number of undeclared cases	Additional tax revenue collected	
	Thousands	Thousands	Billion yen	Per case
Individuals	31	26	28.1	Thousand yen
Corporations	74	44	72.3	980

【Field examination of inheritance tax】

(Operation year 2019)

Number of cases	Number of undeclared cases	Amount of undeclared inheritance		Additional tax revenue collected	
		Billion yen	Per case	Billion yen	Per case
Thousands	Thousands	Thousand yen	Thousand yen	Thousand yen	Thousand yen
11	9	304.8	28,660	68.1	6,410

【Collected number of statutory information】

(Operation year 2019)

Statutory information	Number collected
	Thousands
Withholding record of employment income	22,489
Payment record of interest	9,235
Payment record of dividends	62,856
Other	275,175
Total	369,755

International taxation

【Fraudulent income through overseas transactions】

(Operation year 2019)

Number of examinations of corporations conducting overseas transactions	13,116 Cases
Number of undeclared cases related to overseas transactions	3,636 Cases
Cases of overseas fraudulent calculations	497 Cases
Amount of undeclared income related to overseas transactions	241.1 Billion yen
Amount of overseas fraudulently omitted income	18.3 Billion yen

【Transfer pricing taxation】

(Operation year 2019)

Number of taxation cases	212 Cases
Amount of taxable income	53.4 Billion yen

【Cases of advance pricing arrangement related to transfer pricing】

(Operation year 2019)

Number of cases requested	133 Cases
Number of cases processed	107 Cases

Delinquency

【Tax delinquency cases by major tax categories】

(Fiscal year 2019)

	Under collection process at the end of the previous year	Newly occurred	Collected	Under collection process at the end of the year
	Billion yen	Billion yen	Billion yen	Billion yen
Income tax	363.1	124.9	155.2	332.8
Withholding income tax	117.6	31.0	39.6	109.0
Self-assessed income tax	245.5	93.9	115.7	223.8
Corporation tax	91.8	76.5	73.8	94.6
Inheritance tax	62.9	27.5	33.2	57.2
Consumption tax	superscript 75.0	superscript 86.6	superscript 92.2	superscript 69.4
	290.4	320.2	343.8	266.8
Other taxes	3.6	3.6	3.1	4.1
Total	superscript 75.0	superscript 86.6	superscript 92.2	superscript 69.4
	811.8	552.8	609.1	755.4

- *1 Local consumption tax is not included as the above figures indicate national tax delinquency. However, according to Article 9 (4) of the supplementary provisions of the Local Tax Act, the national government must assess and collect local consumption tax with national consumption tax for a certain period. Therefore, the delinquent amounts of local consumption tax are indicated by the superscript amounts in the Consumption tax and Total fields.
- *2 Any fraction less than 100 million yen was rounded off, and therefore the sum of figures may not be equal to the total figure.

Criminal investigation

【Criminal investigations】

(Fiscal year 2020)

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 (accusation filed to the prosecutor)	
			Per case	Per case	Per case	Per case
Cases	Cases	Cases	Billion yen	Million yen	Billion yen	Million yen
111	113	83	9.1	80	6.9	83

【Accusations filed to the prosecutor, by tax category】

(Fiscal year 2020)

Tax category	Number of cases	Amount of tax evasion	
		Per case	Per case
	Cases	Million yen	Million yen
Income tax	8	886	111
Corporation tax	55	3,826	70
Inheritance tax	0	0	0
Consumption tax	18	2,031	113
Withholding income tax	2	183	92
Total	83	6,926	83

Remedy for taxpayer rights

【Request for re-examination】

(Fiscal year 2019)

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
Taxation-related	Cases 1,711	Cases 1,237	Cases 1,389	Cases 185	Cases 45	Cases 140	% 13.3
Collection-related	139	122	124	2	1	1	1.6
Total	1,850	1,359	1,513	187	46	141	12.4

* 1 In June 2014, the relevant laws relating to this review system were revised, including the change of the Japanese name of a request for re-examination from "Igi Moshitate" to "Saichosa no Seikyū." This revision came into force in April 2016.

* 2 Figures include the cases of "Igi Moshitate."

【Request for reconsideration】

(Fiscal year 2019)

Category	Number of requests for reconsideration	Number of new requests for reconsideration ①	Number of cases processed ②	Number of requests approved ③			
					Full	Partial	Percentage ③/②
Taxation-related	Cases 4,965	Cases 2,427	Cases 2,736	Cases 369	Cases 90	Cases 279	% 13.5
Collection-related	193	136	110	6	0	6	5.5
Total	5,158	2,563	2,846	375	90	285	13.2

【Litigation】

(Fiscal year 2019)

Category	Number of litigations	Number of cases filed for first instance ①	Number of cases closed ②	Number of lost cases ③			
					Full	Partial	Percentage ③/②
Taxation-related	Cases 371	Cases 95	Cases 178	Cases 18	Cases 15	Cases 3	% 10.1
Collection-related	54	21	37	3	1	2	8.1
National Tax Tribunal-related	1	1	1	—	—	—	—
Total	426	117	216	21	16	5	9.7

* The figures for cases for litigation are the total numbers for each level of trial.

Tax consultations

【The five items of most frequently consulted】

(Phone Consultation Centers)

(Fiscal year 2020)

Rank	Tax category	Items	cases
1	Income tax	Obligations & procedures to file tax returns, etc.	Thousand 700
2	Income tax	Year-end adjustment	295
3	Income tax	Special credit for loans relating to a dwelling	267
4	Income tax	Medical expenses deduction	231
5	Income tax	How to fill in tax returns and financial statements	194

(Tax Answer System)

(Fiscal year 2020)

Rank	Tax category	Items	cases
1	Income tax	When have paid medical expenses (medical expenses deduction)	Thousand 2,327
2	Income tax	When have built a new house or purchased a newly built house (special credit for loans relating to a dwelling)	2,055
3	Income tax	Tax rate of income tax	2,003
4	Income tax	Deduction for employment income	1,842
5	Stamp duty	Table of Stamp Taxes (1) Type 1 Document to Type 4 Document	1,672
Total			9,899

【Number of consultations at Phone Consultation Centers, by tax category】

(Fiscal year 2020)

Tax category	cases
Income tax	Thousand 3,039
Corporation tax	206
Property tax	930
Consumption tax, etc.	317
Other	1,333