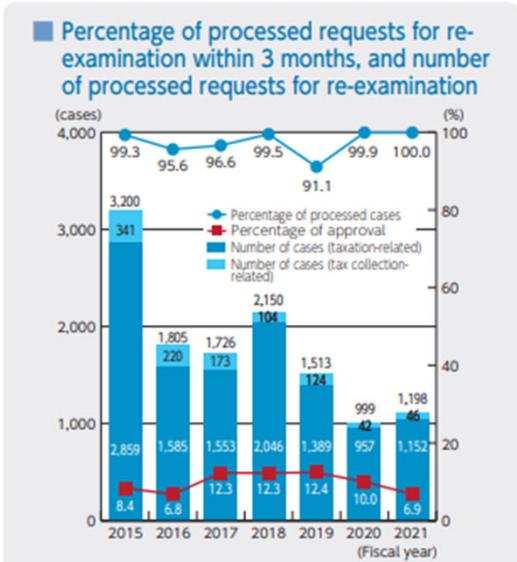
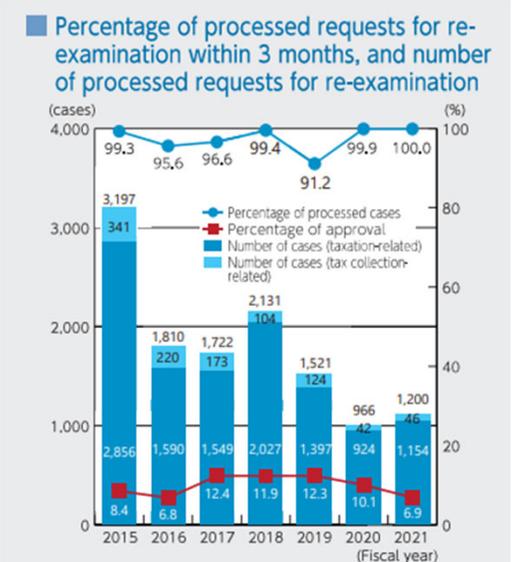


# “National Tax Agency Report 2022” ERRATA

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<p>On Page 50: “Result” of “a. Request for re-examination” “(4) Trend in remedies for taxpayer rights” “IV Remedy for Taxpayer Rights”</p>	<p><b>a. Request for re-examination</b></p> <ul style="list-style-type: none"> <li>● <b>Target</b> 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>● <b>Result</b> In FY2021, 100% of requests for re-examination were closed within 3 months. 1,198 re-examinations were requested in FY2021 (1,152 on taxation and 46 on tax collection). Of these, 6.9% of taxpayer claims were approved in whole or in part by recognizing new facts, etc.</li> </ul>	<p><b>a. Request for re-examination</b></p> <ul style="list-style-type: none"> <li>● <b>Target</b> 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>● <b>Result</b> In FY2021, 100% of requests for re-examination were closed within 3 months. 1,200 re-examinations were requested in FY2021 (1,154 on taxation and 46 on tax collection). Of these, 6.9% of taxpayer claims were approved in whole or in part by recognizing new facts, etc.</li> </ul>																																																																																
<p>On Page 50: “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>	 <p style="text-align: center;"><b>Percentage of processed requests for re-examination within 3 months, and number of processed requests for re-examination</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <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>2015</td><td>99.3</td><td>8.4</td><td>3,200</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>2,150</td><td>104</td></tr> <tr><td>2019</td><td>91.1</td><td>12.4</td><td>1,513</td><td>124</td></tr> <tr><td>2020</td><td>99.9</td><td>10.0</td><td>999</td><td>42</td></tr> <tr><td>2021</td><td>100.0</td><td>6.9</td><td>1,198</td><td>46</td></tr> </tbody> </table> <p>※1 These figures are provisional numbers as of the end of April 2022.          ※2 Percentage figures of processed cases were calculated excluding MAP (Mutual Agreement Procedure) cases, public prosecution-related cases and international taxation cases, as well as, in FY2020 and ensuing years, cases in which re-examination requests could not be processed within three months due to interruptions by natural disasters, etc. or taxpayers' conditions.          ※3 Figures for FY2015 indicate the number and percentage of processed requests for reinvestigation before the revision.</p>	Fiscal year	Percentage of processed cases (%)	Percentage of approval (%)	Number of cases (taxation-related)	Number of cases (tax collection-related)	2015	99.3	8.4	3,200	341	2016	95.6	6.8	1,805	220	2017	96.6	12.3	1,726	173	2018	99.5	12.3	2,150	104	2019	91.1	12.4	1,513	124	2020	99.9	10.0	999	42	2021	100.0	6.9	1,198	46	 <p style="text-align: center;"><b>Percentage of processed requests for re-examination within 3 months, and number of processed requests for re-examination</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <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>2015</td><td>99.3</td><td>8.4</td><td>3,197</td><td>341</td></tr> <tr><td>2016</td><td>95.6</td><td>6.8</td><td>1,810</td><td>220</td></tr> <tr><td>2017</td><td>96.6</td><td>12.4</td><td>1,722</td><td>173</td></tr> <tr><td>2018</td><td>99.4</td><td>11.9</td><td>2,131</td><td>104</td></tr> <tr><td>2019</td><td>91.2</td><td>12.3</td><td>1,521</td><td>124</td></tr> <tr><td>2020</td><td>99.9</td><td>10.1</td><td>966</td><td>42</td></tr> <tr><td>2021</td><td>100.0</td><td>6.9</td><td>1,200</td><td>46</td></tr> </tbody> </table> <p>※1 These figures are provisional numbers as of the end of April 2022.          ※2 Percentage figures of processed cases were calculated excluding MAP (Mutual Agreement Procedure) cases, public prosecution-related cases and international taxation cases, as well as, in FY2020 and ensuing years, cases in which re-examination requests could not be processed within three months due to interruptions by natural disasters, etc. or taxpayers' conditions.          ※3 Figures for FY2015 indicate the number and percentage of processed requests for reinvestigation before the revision.</p>	Fiscal year	Percentage of processed cases (%)	Percentage of approval (%)	Number of cases (taxation-related)	Number of cases (tax collection-related)	2015	99.3	8.4	3,197	341	2016	95.6	6.8	1,810	220	2017	96.6	12.4	1,722	173	2018	99.4	11.9	2,131	104	2019	91.2	12.3	1,521	124	2020	99.9	10.1	966	42	2021	100.0	6.9	1,200	46
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## “National Tax Agency Report 2022” ERRATA

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<p>On Page 65: The figures for “Taxation-related” “Total” in the “Number of requests for re-examination,” “Number of cases processed ②,” “Number of requests approved ③,” “Partial among Number of requests approved ③,” “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; font-size: small;">(Fiscal year 2020)</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>Taxation-related</td> <td>Cases 1,290</td> <td>Cases 968</td> <td>Cases 957</td> <td>Cases 100</td> <td>Cases 4</td> <td>Cases 96</td> <td>% 10.4</td> </tr> <tr> <td>Collection-related</td> <td>47</td> <td>32</td> <td>42</td> <td>—</td> <td>—</td> <td>—</td> <td>—</td> </tr> <tr> <td><b>Total</b></td> <td><b>1,337</b></td> <td><b>1,000</b></td> <td><b>999</b></td> <td><b>100</b></td> <td><b>4</b></td> <td><b>96</b></td> <td><b>10.0</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	Taxation-related	Cases 1,290	Cases 968	Cases 957	Cases 100	Cases 4	Cases 96	% 10.4	Collection-related	47	32	42	—	—	—	—	<b>Total</b>	<b>1,337</b>	<b>1,000</b>	<b>999</b>	<b>100</b>	<b>4</b>	<b>96</b>	<b>10.0</b>	<p><b>【Request for re-examination】</b> <span style="float: right; font-size: small;">(Fiscal year 2020)</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>Taxation-related</td> <td>Cases 1,257</td> <td>Cases 968</td> <td>Cases 924</td> <td>Cases 98</td> <td>Cases 4</td> <td>Cases 94</td> <td>% 10.6</td> </tr> <tr> <td>Collection-related</td> <td>47</td> <td>32</td> <td>42</td> <td>—</td> <td>—</td> <td>—</td> <td>—</td> </tr> <tr> <td><b>Total</b></td> <td><b>1,304</b></td> <td><b>1,000</b></td> <td><b>966</b></td> <td><b>98</b></td> <td><b>4</b></td> <td><b>94</b></td> <td><b>10.1</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	Taxation-related	Cases 1,257	Cases 968	Cases 924	Cases 98	Cases 4	Cases 94	% 10.6	Collection-related	47	32	42	—	—	—	—	<b>Total</b>	<b>1,304</b>	<b>1,000</b>	<b>966</b>	<b>98</b>	<b>4</b>	<b>94</b>	<b>10.1</b>
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