

## (1) The purpose of Results Evaluation

The purpose of the “Results Evaluation for the Targets to Be Achieved by the NTA” is to:

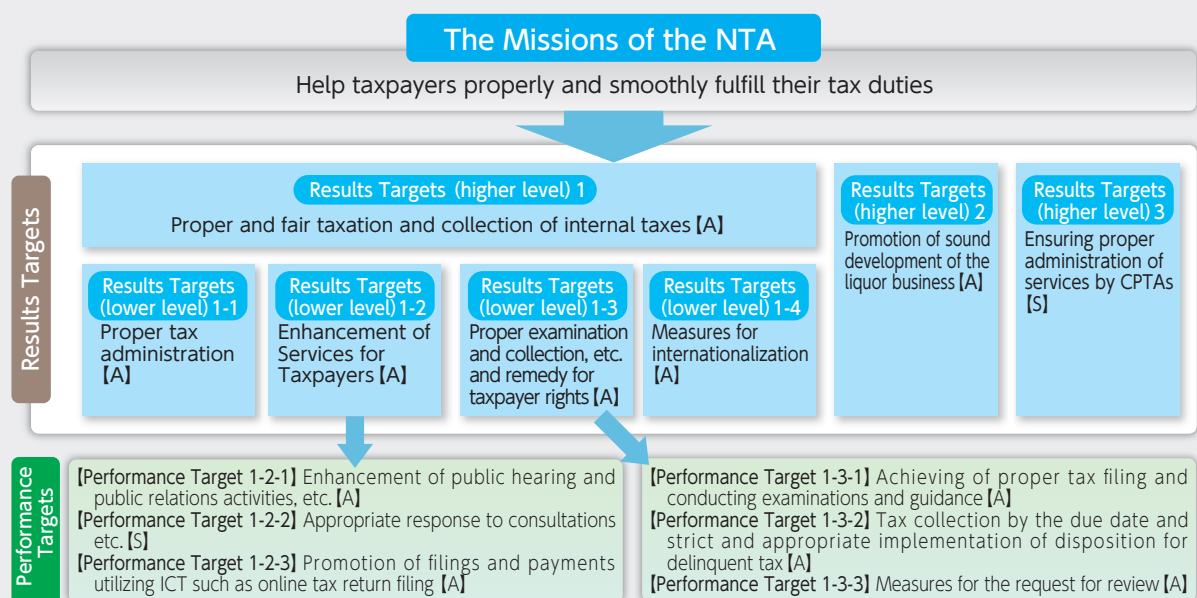
- ① clarify the NTA’s missions and objectives to be achieved and fulfill accountability to citizens and taxpayers,
- ② continue promoting more efficient, high-quality tax administration that meets the needs of the times and
- ③ improve operations, enhance the motivation of staff, and revitalize the organization.

Regarding the results evaluation for the NTA, “Results Evaluation Implementation Plan” ([http://www.mof.go.jp/about\\_mof/policy\\_evaluation/nta/index.html](http://www.mof.go.jp/about_mof/policy_evaluation/nta/index.html) [in Japanese]) (hereinafter the “Implementation Plan”) and “Results Evaluation Report” ([http://www.mof.go.jp/about\\_mof/policy\\_evaluation/nta/index.html](http://www.mof.go.jp/about_mof/policy_evaluation/nta/index.html) [in Japanese]) are created and publicly released every year.

## (2) The NTA’s missions and assignment and the structure of results evaluation targets

In order to accomplish the NTA’s missions “Help taxpayers properly and smoothly fulfill their tax duties,” the NTA’s three duties provided in Article 19 of the Act for Establishment of the Ministry of Finance were set as the targets to be achieved (Results Target (higher level) 1 through 3). In the Implementation Plan for operation year 2020, four sub-results targets (lower level) and six performance targets (hereinafter “Results Targets, etc.”) were set for the Results Target (higher level) 1.

### ■ System diagram of “the NTA’s missions” and “Results Targets, etc.” (for operation year 2020)



※ The NTA evaluates by indices of the following 5 stages about the achievement of each target.

[S+] Target achieved in excess [S] Target achieved [A] Considerable progress [B] Slow progress [C] Not aiming at target

Regarding the Implementation Plan for operation year 2021 ([http://www.mof.go.jp/about\\_mof/policy\\_evaluation/nta/fy2021/plan/2021ntakeikakuc.pdf](http://www.mof.go.jp/about_mof/policy_evaluation/nta/fy2021/plan/2021ntakeikakuc.pdf) [in Japanese]), the target structure was revised, based on the “Promotion of digitalization” (policy for the entire government) as well as based on the “DX for Tax Administration: Future Vision of Tax Administration 2.0” which was released in June 2021.

In line with that, “DX for the tax administration” was newly introduced as a Results Target (lower level), resulting in the five Results Targets (lower level). In addition, seven Performance Targets were set such as improvement in taxpayer convenience, efficiency and enhancement of operations, etc.

### (3) Evaluation method for Results Targets, etc. and evaluation results

Regarding the Results Targets, etc., means for achieving them are set as the “Measures.” Each Measure is set by combining some of the quantitative measurement indicators (39) and some of the qualitative measurement indicators (32), to measure the implementation status depending on its content. Then, each “Measure” is evaluated using the level of achievement for each relevant indicator. Evaluation of each of the Results Targets, etc. is done based on the integrated results of the relevant “Measures” for them.

The score code shown in the diagram above indicates the evaluation result for each Target in operation year 2020. Such evaluation results should be accurately reflected in the following operations, to ensure efficient and high-quality tax administration through PDCA cycle.

※ The above figures in parentheses for the measurement indicators represent the data for operation year 2020.

## Ministry of Finance Round-table Conference for Policy Evaluation

In order to secure objectivity for the evaluation of results and improve the quality of evaluation, the “Ministry of Finance Round-table Conference for Policy Evaluation,” ([https://www.mof.go.jp/about\\_mof/councils/policy\\_evaluation/proceedings/index.html](https://www.mof.go.jp/about_mof/councils/policy_evaluation/proceedings/index.html) [in Japanese]) which consists of external experts, is held to obtain their opinions at the phase of implementation planning and evaluation.

Regarding the evaluation of results for operation year 2020 ([https://www.mof.go.jp/about\\_mof/councils/policy\\_evaluation/proceedings/index.html](https://www.mof.go.jp/about_mof/councils/policy_evaluation/proceedings/index.html) [in Japanese]), we obtained following opinions ([https://www.mof.go.jp/about\\_mof/councils/policy\\_evaluation/proceedings/outline/72kongijiyousi.html](https://www.mof.go.jp/about_mof/councils/policy_evaluation/proceedings/outline/72kongijiyousi.html) [in Japanese]):

“This time, one of the focal points was how to treat the impact of the Covid-19 pandemic . It was good in that the initial target levels were met. In addition, it was good in that judgment was made in a comprehensive manner including the implementation of alternative operations and reasons for each judgment were shown clearly as much as possible.”

“It is highly appreciated that, despite the Covid-19 pandemic, the NTA staff did wonderful jobs in the forefronts and maintained a high evaluation. Such low-profile but sincere and steady performance could earn trust from people for taxation, tax collection, and fiscal management.”

“During the Covid-19 pandemic, many new ideas including digitalization were adopted. Some of them are good enough to adopt as new ways of working, instead of merely returning to the ways in the pre-pandemic.”