

“National Tax Agency Report 2023” ERRATA

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<p>On Page 54: “Result” of “a. Request for re-examination” “(4) Trend in remedies for taxpayer rights” “IV Remedy for Taxpayer Rights”</p>	<p>a. Request for re-examination</p> <ul style="list-style-type: none"> ● 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. ● Result Result in FY2022: 99.5% of requests for re-examination were closed within 3 months. 1,371 re-examinations were requested in FY2022 (1,226 on taxation and 145 on tax collection). Of these, 4.6% of taxpayer claims were approved in whole or in part. 	<p>a. Request for re-examination</p> <ul style="list-style-type: none"> ● 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. ● Result Result in FY2022: 99.5% of requests for re-examination were closed within 3 months. 1,370 re-examinations were requested in FY2022 (1,225 on taxation and 145 on tax collection). Of these, 4.6% of taxpayer claims were approved in whole or in part. 																																																																																
<p>On Page 54: “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>Percentage of processed requests for re-examination within 3 months, and number of processed requests for re-examination</p> <table border="1" style="margin: 10px auto; border-collapse: collapse; text-align: center;"> <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>2016</td><td>95.6</td><td>6.8</td><td>1,585</td><td>220</td></tr> <tr><td>2017</td><td>96.6</td><td>12.3</td><td>1,553</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> <tr><td>2019</td><td>91.1</td><td>12.4</td><td>1,389</td><td>124</td></tr> <tr><td>2020</td><td>99.9</td><td>10.0</td><td>957</td><td>42</td></tr> <tr><td>2021</td><td>100.0</td><td>6.9</td><td>1,152</td><td>46</td></tr> <tr><td>2022</td><td>99.5</td><td>4.6</td><td>1,226</td><td>145</td></tr> </tbody> </table> <p>※1 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. ※2 Pursuant to the revision of related laws in June 2014, "objection" was renamed to "request for reconsideration" and it took effect in April 2016. ※3 Data on numbers include the number of "objections" as well.</p> </div>	Fiscal year	Percentage of processed cases (%)	Percentage of approval (%)	Number of cases (taxation-related)	Number of cases (tax collection-related)	2016	95.6	6.8	1,585	220	2017	96.6	12.3	1,553	173	2018	99.5	12.3	2,046	104	2019	91.1	12.4	1,389	124	2020	99.9	10.0	957	42	2021	100.0	6.9	1,152	46	2022	99.5	4.6	1,226	145	<div style="text-align: center;"> <p>Percentage of processed requests for re-examination within 3 months, and number of processed requests for re-examination</p> <table border="1" style="margin: 10px auto; border-collapse: collapse; text-align: center;"> <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>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> <tr><td>2019</td><td>91.2</td><td>12.3</td><td>1,397</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>1,154</td><td>46</td></tr> <tr><td>2022</td><td>99.5</td><td>4.6</td><td>1,225</td><td>145</td></tr> </tbody> </table> <p>※1 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. ※2 Pursuant to the revision of related laws in June 2014, "objection" was renamed to "request for reconsideration" and it took effect in April 2016. ※3 Data on numbers include the number of "objections" as well.</p> </div>	Fiscal year	Percentage of processed cases (%)	Percentage of approval (%)	Number of cases (taxation-related)	Number of cases (tax collection-related)	2016	95.6	6.8	1,590	220	2017	96.6	12.4	1,549	173	2018	99.4	11.9	2,027	104	2019	91.2	12.3	1,397	124	2020	99.9	10.1	966	42	2021	100.0	6.9	1,154	46	2022	99.5	4.6	1,225	145
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<p>On Page 67: The figures for “Taxation-related” “Total” in the “Number of requests for re-examination,” “Number of new requests for re-examination,” “Number of cases processed ①,” column of the table under “【Request for re-examination】” in “VIII Statistics” have been corrected.</p>	<p>【Request for re-examination】</p> <p style="text-align: right; font-size: small;">(Fiscal year 2021)</p> <table border="1" style="width: 100%; border-collapse: collapse; font-size: small;"> <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</th> <th rowspan="2">Number of cases processed ①</th> <th colspan="3">Number of requests approved ②</th> <th rowspan="2">Percentage ②/①</th> </tr> <tr> <th>Full</th> <th>Partial</th> <th></th> </tr> </thead> <tbody> <tr> <td>Taxation-related</td> <td>Cases 1,398</td> <td>Cases 1,065</td> <td>Cases 1,152</td> <td>Cases 82</td> <td>Cases 2</td> <td>Cases 80</td> <td>% 7.1</td> </tr> <tr> <td>Collection-related</td> <td>59</td> <td>54</td> <td>46</td> <td>1</td> <td>1</td> <td>—</td> <td>2.2</td> </tr> <tr> <td>Total</td> <td>1,457</td> <td>1,119</td> <td>1,198</td> <td>83</td> <td>3</td> <td>80</td> <td>6.9</td> </tr> </tbody> </table>	Category	Number of requests for re-examination	Number of new requests for re-examination	Number of cases processed ①	Number of requests approved ②			Percentage ②/①	Full	Partial		Taxation-related	Cases 1,398	Cases 1,065	Cases 1,152	Cases 82	Cases 2	Cases 80	% 7.1	Collection-related	59	54	46	1	1	—	2.2	Total	1,457	1,119	1,198	83	3	80	6.9	<p>【Request for re-examination】</p> <p style="text-align: right; font-size: small;">(Fiscal year 2021)</p> <table border="1" style="width: 100%; border-collapse: collapse; font-size: small;"> <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</th> <th rowspan="2">Number of cases processed ①</th> <th colspan="3">Number of requests approved ②</th> <th rowspan="2">Percentage ②/①</th> </tr> <tr> <th>Full</th> <th>Partial</th> <th></th> </tr> </thead> <tbody> <tr> <td>Taxation-related</td> <td>Cases 1,399</td> <td>Cases 1,066</td> <td>Cases 1,154</td> <td>Cases 82</td> <td>Cases 2</td> <td>Cases 80</td> <td>% 7.1</td> </tr> <tr> <td>Collection-related</td> <td>59</td> <td>54</td> <td>46</td> <td>1</td> <td>1</td> <td>—</td> <td>2.2</td> </tr> <tr> <td>Total</td> <td>1,458</td> <td>1,120</td> <td>1,200</td> <td>83</td> <td>3</td> <td>80</td> <td>6.9</td> </tr> </tbody> </table>	Category	Number of requests for re-examination	Number of new requests for re-examination	Number of cases processed ①	Number of requests approved ②			Percentage ②/①	Full	Partial		Taxation-related	Cases 1,399	Cases 1,066	Cases 1,154	Cases 82	Cases 2	Cases 80	% 7.1	Collection-related	59	54	46	1	1	—	2.2	Total	1,458	1,120	1,200	83	3	80	6.9
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