CONTENTS

From the Commissioner		
I About the NTA	5	
 Organizational Philosophy of the NTA·····5 Digital transformation for tax administration ·· 7 (1) General remarks ····································	(3) Proper and fair taxation and collection and remedy for taxpayer rights 9 (4) Proper management of liquor administration 9 (5) Proper administration of services by Certified Public Tax Accountants (CPTAs) 9 (6) Results evaluation (Evaluation of Policies) and improvement of tax administration 9 4 Overview of the national tax organization 10 (1) National revenue and taxes 10 (2) NTA budget 10 (3) Organizational structure and number of personnel of the NTA 11	
II Efforts for Enhancement of Services for Taxpayers and Efficiency of Tax Administration 12		
1 e-Tax (Online national tax return filing and tax payment system) 12 Column1 Measures for improving the convenience of e-Tax 13 2 Filing for tax return 14 (1) Promotion of filling by e-Tax at home 14 (2) Response to diverse taxpayer needs 15 3 Promotion of cashless payment 16 (1) Cashless payment methods 16 (2) Payment methods other than cashless 17 4 Efforts towards My Number System 18 (1) Outline of My Number System 18 (2) Actions as the entity utilizing My Numbers and Corporate Numbers 18 (3) Promotion of popularization of My Number Card 19 (4) Actions as the entity assigning Corporate Numbers 19 5 Promoting digitalization of administrative services 20 Column2 Center-based system for internal administrative tasks 21	Column3 Creation of a new category for exam (National tax expert B [science, engineering, and digital course]) 22 6 Providing information, etc. 23 (1) The NTA website 23 (2) Tax education 25 (3) Lectures 26 (4) Briefings for taxpayers 26 (5) Tax consultation 26 (6) Advance inquiries 28 Column4 NTA's response to the Covid-19 pandemic 28 7 Proper withholding tax system operation 29 8 Actions for the amended Consumption Tax Act 29 (1) Invoice system for consumption tax (Retention of eligible invoices, etc.) 29 (2) Measures for smooth and appropriate shifting of consumption taxes 29 9 Cooperation with private organizations 30	
■ Proper and Fair Taxation	and Collection 31	
1 Promotion of proper and fair taxation ···· 31 (1) Priority matters addressed in the tax examinations ···· 31 (2) Utilizing approaches other than field examinations ···· 33 (3) Data and Information ··· 34 (4) Criminal investigation ··· 34	2 Ensuring tax payment 36 (1) Establishment of voluntary tax payment 36 (2) Efforts to promote reduction of tax delinquency 36 (3) The Office of Tax Collections Call Center 38 (4) Public auctions 38 (5) Accurate and efficient management of claims and liabilities 39	

3 Response to fraudulent refund of consumption tax	 (2) Actions against international tax avoidance ·· 42 ① Enhancement of information resources ··· 42 ② Enhancement of human resources for examination ·· 46 ③ Reinforcement of global networks ········ 46 (3) Actions against the affluent class and corporations that conduct cross-border transactions ······· 48 5 Cooperation with foreign tax authorities ··· 49 (1) Technical cooperation for developing countries ··· 49 (2) Other technical assistance ······ 51 (3) Cooperation among countries for tackling the challenges in tax administrations ····· 51
	nts 52
(1) Request for re-examination	(3) Litigation
V Liquor Administration	55
1 Situation of Liquor Industry 55 (1) Situation of domestic market 55 (2) Situation of the Japan-made liquor exports 56 2 Efforts of the NTA 56 (1) Efforts for cultivating overseas markets 56	 (2) Efforts to inscription of Japanese sake, shochu, and awamori, etc. on the Representative List of the Intangible Cultural Heritage of Humanity of UNESCO. 57 (3) Technological assistance 58 (4) Measures for small and medium enterprises 58 (5) Establishment of a fair trading environment of liquor 58 (6) Response to social demands 58
VI Ensuring Proper Administration	ion of Services by CPTAs 60
1 Services and roles of CPTAs 60 2 Coordination and cooperation with CPTAs 60 Associations, etc. 60	(1) Promotion of the document attached by CPTAs··· 60 (2) Promotion of e-Tax usage······ 61 3 Appropriate guidance for and supervision of CPTAs····· 61
■ Results Evaluation (Evaluation)	ation of Policies) 62
(1) The purpose of Results Evaluation	(3) Evaluation method for Results targets, etc. and evaluation results 62
Ⅲ Statistics	64
 ○ Tax revenues and budget 64 ○ Tax returns and taxation 64 ○ Tax examinations 65 ○ International taxation 66 	 ○ Delinquency 66 ○ Criminal investigation 66 ○ Remedy for taxpayer rights 67 ○ Tax consultations 67

^{**}The fiscal year ranges from April 1 through March 31 of the following year (i.e. fiscal year 2023: April 1, 2023 to March 31, 2024), while the operation year is from July 1 through June 30 of the following year (i.e. operation year 2023: July 1, 2023 to June 30, 2024).