

(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 [in Japanese]) (hereinafter the “Implementation Plan”) and “Results Evaluation Report” (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 2021, five Sub-results Targets (lower level) and seven Performance Targets (hereinafter “Results Targets, etc.”) were set for the Results Target (higher level) 1.

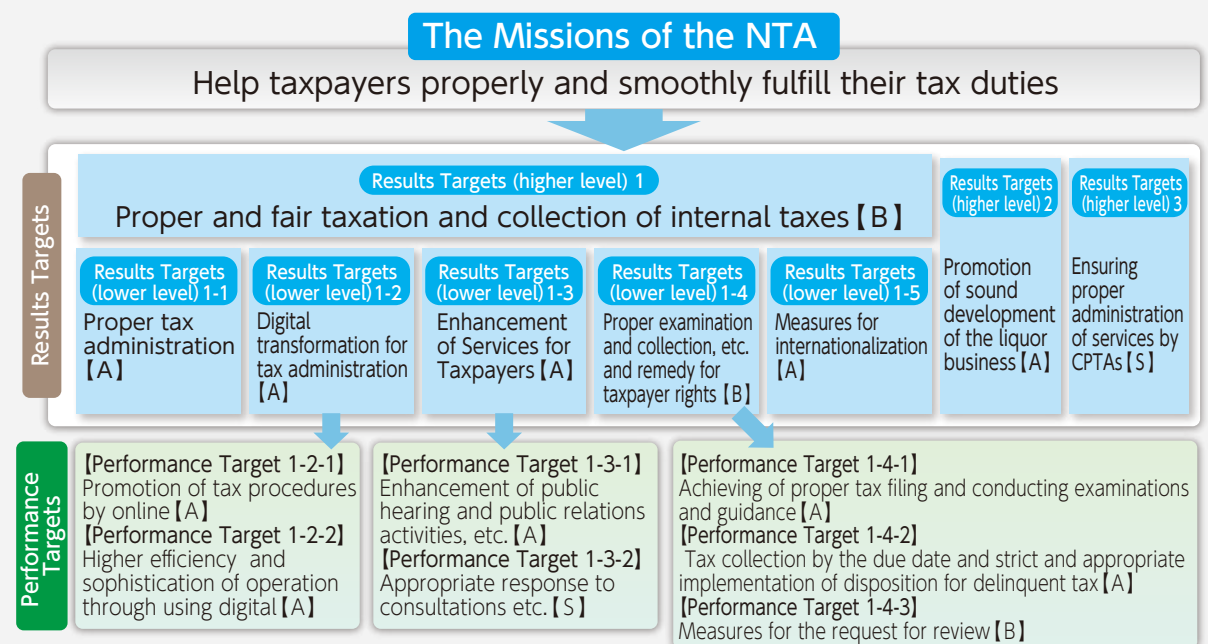
(3) Evaluation method for Results Targets, etc. and evaluation results

Regarding the Results Targets etc., means for achieving them are set as the “Measures.” Each Measure for operation year 2021 is set by combining some quantitative measurement indicators (42) and some qualitative measurement indicators (38), to evaluate the implementation status depending on its content. Then, each “Measure” is evaluated based on the level of achievement for each indicator. Evaluation of the Results Targets etc. is done based on the integrated evaluation of the “Measures” for the Result Targets etc.

The evaluation results for operation year 2021 are shown by the score codes for respective Targets in [] of the diagram below. 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 2021

■ System diagram of “the NTA’s missions” and “Results Targets, etc.” (for operation year 2021)



※ 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

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 [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 2021, we obtained following opinions.

- “I feel it is generally difficult to run a PDCA cycle. However, the NTA has kept using PDCA for a long time, in incorporating certain elements for the future in the evaluation, etc. I appreciate it as the initiative of a quite excellent organization.”
- “User viewpoints are very important in digital transformation. If higher evaluation is obtained from user viewpoints, it could lead to higher efficiency in operation and effective operation. The same does apply if digitalization of the operation is promoted after the NTA reviewed its operation thoroughly. Therefore, we would appreciate further endeavors.”
- “Digitalization has advanced better than expected during the three years of the COVID-19 pandemic. That’s why the prerequisites for workstyle have changed to some extent. Going forward, the NTA is requested to think about which indicators are really needed and appropriate with an eye on the future, instead of merely returning to pre-corona.”