

Tax revenues and budget

【Budget and final accounts of taxes and stamp revenues for fiscal year 2021】

Tax category	Budget after correction	Actual
	Million yen	(Percentage of total) Million yen
Withholding income tax	16,739,000	17,533,195 (24.4)
Self-assessment income tax	3,288,000	3,849,004 (5.4)
Corporation tax	12,887,000	13,642,830 (19.0)
Inheritance tax	2,555,000	2,770,245 (3.9)
Consumption tax	21,108,000	21,888,613 (30.5)
Liquor tax	1,176,000	1,132,125 (1.6)
Tobacco tax	912,000	905,666 (1.3)
Gasoline tax	2,128,000	2,076,178 (2.9)
Liquefied petroleum gas tax	4,000	4,817 (0.0)
Aviation fuel tax	37,000	30,348 (0.0)
Petroleum and coal tax	606,000	635,549 (0.9)
Power resources development promotion tax	305,000	316,193 (0.4)
Motor vehicle tonnage tax	382,000	387,600 (0.5)
International tourist tax	4,000	1,878 (0.0)
Customs duty	846,000	893,416 (1.2)
Tonnage tax	9,000	9,368 (0.0)
Other *	—	13 (0.0)
Stamp revenue	894,000	960,848 (1.3)
Subtotal	63,880,000	67,037,885 (93.3)
Local corporation tax	1,703,700	1,881,394 (2.6)
Local gasoline tax	227,700	222,142 (0.3)
Liquefied petroleum gas tax (transferred)	4,000	4,817 (0.0)
Aviation fuel tax (transferred)	19,100	14,663 (0.0)
Motor vehicle tonnage tax (transferred)	278,900	282,988 (0.4)
Special tonnage tax	11,300	11,710 (0.0)
Special business tax	1,834,000	1,831,646 (2.5)
Special tobacco tax	113,200	111,979 (0.2)
Special income tax for reconstruction	420,600	446,667 (0.6)
Other	—	35,219 (0.0)
Total	68,492,500	71,881,112

※ "Other" the amount collection of delinquent taxes, collected as the commodity tax, land value tax, etc

【NTA initial budget for fiscal year 2023】

Items	Budget
Million yen	
Expenses to improve convenience for taxpayers *1	2,913
Expenses related to internationalization measures	1,135
General operating expenses *2	59,883
Expenses to improve work environment and ensure safety *3	7,629
Expenses related to tax reforms	2,109
Expenses for National Tax College	1,786
Expenses for National Tax Tribunal	161
Expenses for National Research Institute of Brewing	969
Expenses for the development of the liquor industry	2,080
Subtotal	78,665
Salary costs	562,987
Total NTA budget	641,652

※1 "Expenses to improve convenience for taxpayers" includes expenses related to operating expense for the Phone Consultation Center.

※2 "General operating expenses" include expenses for tax forms and correspondence, wage expenses for part-timers, travel expenses, honoraria for hired bookkeeping instructors and PR expenses.

※3 "Expenses to improve work environment and ensure safety" includes expense to improve facilities and health care.

※4 In addition to the NTA budget shown above, 81.5 billion yen is collectively recorded to the Digital Agency's budget as the expense for the government's information system.

Tax returns and taxation

【Income tax】

(Calendar year 2022)

		Thousand people
Total population		124,500
Number of persons engaged		67,230
Number of final returns filed		22,950
Refunds		13,330
Tax payments		6,530
Breakdown by income earners	Business income earners	1,640
	Other income earners	4,900
	Real estate income earners	1,060
	Employment income earners	2,680
	Miscellaneous income earners	810
Other		350

【Inheritance tax】

(Calendar year 2021)

Number of deceased	1,439,856 people
Number of deceased subject to taxation	134,275 people
Number of taxpayers (number of heirs)	341,002 people
Taxable amount	18,603.9 Billion yen
Amount of tax	2,444.0 Billion yen

【Gift tax】

(Calendar year 2021)

Number of people subject to taxation	443,429 people
Value of properties acquired	2,372.7 Billion yen
Amount of tax	255.4 Billion yen

* Figures include the taxation system for settlement at the time of inheritance.

【Withholding agents and withholding income tax】

(Operation year 2021)

Category of income etc.	Number of withholding agents	Amount of tax
Employment income (wages and salaries)	Thousand 3,560	Billion yen 11,885.0
Retirement income	-	276.0
Interest income, etc.	33	276.6
Dividend income	148	5,505.2
Capital gains on listed shares etc. kept in special account	11	815.0
Income from remuneration, etc.	2,861	1,176.7
Income paid to non-residents and foreign corporations, etc.	33	757.4
Total	—	20,691.9

* The number of withholding agents are figures as of the end of June 2022.

* The amount of tax imposed on the income obtained on and after January 1, 2013 includes special income tax for reconstruction.

【Number of corporations and corporation tax】

(Operation year 2021)

Number of corporations	3,283 Thousand corporations
Number of tax returns filed	3,065 Thousands
Percentage of corporations filing	91.9%
Percentage of returns declaring a surplus	35.7%
Amount of self-assessment income	79,479.0 Billion yen
Amount of self-assessment loss	16,842.7 Billion yen
Amount of tax	13,923.2 Billion yen

* The number of corporations is the figure as of the end of June 2022.

【Consumption tax】

(Fiscal year 2021)

Category		Payment	Refund
Number of tax returns	Individuals	1,064 Thousands	85 Thousands
	Corporations	1,858 Thousands	199 Thousands
	Total	2,922 Thousands	284 Thousands
Amount of tax		19,789.5 Billion yen	5,912.8 Billion yen

【Liquor tax and liquor production】

(Fiscal year 2021)

Type	Volume of production	Amount of tax
Sake	Thousand kl 312	Million yen 41,855
Sake compounds	19	1,880
Continuous distillation Japanese spirits (Shochu)	299	67,255
Pot distillation Japanese spirits (Shochu)	374	93,272
Mirin (rice cooking wine)	89	1,875
Beer	1,931	378,486
Fruit wine	93	9,779
Sweet fruit wine	5	549
Whisky	127	45,758
Brandy	3	1,282
Sparkling liquor	402	79,907
Alcohol for material & Spirits	999	81,213
Liqueurs	2,369	237,628
Other brewed liquors, powder liquor & miscellaneous liquor	282	31,380
Total	7,304	1,072,118

Tax examinations

【Field examination of self-assessment income tax】

(Operation year 2021)

Number of cases	Number of undeclared cases	Amount of undeclared income		Additional tax revenue collected	
		Billion yen	Per case Thousand yen	Billion yen	Per case Thousand yen
Thousands 31	Thousands 27	Billion yen 419.8	Thousand yen 13,370	Billion yen 80.4	Thousand yen 2,560

【Field examination of consumption tax】

(Operation year 2021)

Category	Number of Cases	Number of undeclared cases	Additional tax revenue collected	
			Billion yen	Per case Thousand yen
Individuals	Thousands 17	Thousands 14	Billion yen 24.1	Thousand yen 1,430
Corporations	40	24	86.9	2,170

【Field examination of withholding income tax】

(Operation year 2021)

Number of cases	Number of illegal cases	Additional tax revenue collected
Thousands yen 48	Thousands 15	Billion yen 22.8

* The amount of additional tax revenue collected in connection with the income obtained on and after January 1, 2013 includes special income tax for reconstruction.

【Field examination of inheritance tax】

(Operation year 2021)

Number of cases	Number of undeclared cases	Amount of undeclared inheritance		Additional tax revenue collected	
		Billion yen	Per case Thousand yen	Billion yen	Per case Thousand yen
Thousands 6	Thousands 6	Billion yen 223.0	Thousand yen 35,300	Billion yen 56.0	Thousand yen 8,860

【Field examination of corporation tax】

(Operation year 2021)

Category	Number of Cases	Number of undeclared cases	Amount of undeclared income		Additional tax revenue collected
			Billion yen	Per case Thousand yen	
All corporations	Thousands 41	Thousands 31	Billion yen 602.8	Thousand yen 14,790	Billion yen 143.8
Corporations handled by the Large Enterprise Department	1	1	226.8	205,080	50.9

【Collected number of statutory information】

(Operation year 2021)

Statutory information	Number collected
Withholding record of employment income	Thousands 25,914
Payment record of interest	10,217
Payment record of dividends	58,470
Other	371,455
Total	466,057

International taxation

【Field examination of corporations conducting overseas transactions, etc.】

(Operation year 2021)	
Number of examinations of corporations conducting overseas transactions	6,676 Cases
Number of undeclared cases related to overseas transactions	1,752 Cases
Cases of overseas fraudulent calculations	219 Cases
Amount of undeclared income related to overseas transactions	161.1 Billion yen
Amount of overseas fraudulently omitted income	10.8 Billion yen

【Field examination of transfer pricing taxation】

(Operation year 2021)	
Number of undeclared cases	154 Cases
Amount of undeclared income	33.3 Billion yen

【Cases requested and processed for advance pricing arrangement related to transfer pricing】

(Operation year 2021)	
Number of cases requested	175 Cases
Number of cases processed	99 Cases

Delinquency

【Tax delinquency cases by major tax categories】

(Fiscal year 2021)				
	Under collection process at the end of the previous year	Newly occurred	Collected	Under collection process at the end of the year
	Billion yen	Billion yen	Billion yen	Billion yen
Income tax	334.2	211.3	192.5	352.9
Withholding income tax	105.4	39.3	31.0	113.7
Self-assessment income tax	228.8	171.9	161.5	239.2
Corporation tax	108.1	99.5	89.5	118.0
Inheritance tax	56.1	32.5	37.0	51.7
Consumption tax	superscript 86.4	superscript 112.4	superscript 103.1	superscript 95.7
	324.5	399.7	369.2	355.1
Other taxes	5.7	9.7	7.3	8.0
Total	superscript 86.4	superscript 112.4	superscript 103.1	superscript 95.7
	828.6	752.7	695.6	885.7

* Local consumption tax is not included in the figures above because they indicate national tax delinquency. However, according to Article 9 (4) of the supplementary provisions of the Local Tax Act, the national government must assess and collect local consumption tax with national consumption tax for the time being. That is why the delinquent amounts of local consumption tax are indicated by the superscript amounts in the rows "Consumption tax" and "Total" fields.

Criminal investigation

【Criminal investigations】

(Fiscal year 2022)						
Number of cases conducted	Number of cases closed	Number of cases with accusation filed to the prosecutor	Amount of tax evasion		Amount of tax evasion (accusation filed to the prosecutor)	
			Per case	Per case	Per case	Per case
Cases	Cases	Cases	Billion yen	Million yen	Billion yen	Million yen
145	139	103	12.8	92	10.0	97

【Accusations filed to the prosecutor, by tax category】

(Fiscal year 2022)			
Tax category	Number of cases	Amount of tax evasion	
		Per case	Per case
Income tax	Cases	Million yen	Million yen
	19	2,424	128
Corporation tax	47	4,275	91
Inheritance tax	2	288	144
Consumption tax	34	3,010	89
Withholding income tax	1	22	22
Total	103	10,019	97

Remedy for taxpayer rights

【Request for re-examination】

(Fiscal year 2021)

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	Percentage ②/①	
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

*1 In June 2014, the relevant laws relating to this review system were revised, including the change of the Japanese name of a request for re-examination from "Igi Moshitate" to "Saichosa no Seikyu." This revision came into force in April 2016.

*2 Figures include the cases of "Igi Moshitate."

【Request for reconsideration】

(Fiscal year 2021)

Category	Number of requests for reconsideration	Number of new requests for reconsideration	Number of cases processed ①	Number of requests approved ②			Percentage ②/①
				Full	Partial	Percentage ②/①	
Taxation-related	Cases 4,582	Cases 2,390	Cases 2,202	Cases 296	Cases 160	Cases 136	% 13.4
Collection-related	121	92	80	1	—	1	1.3
Total	4,703	2,482	2,282	297	160	137	13.0

【Litigation】

(Fiscal year 2021)

Category	Number of litigations	Number of cases filed for first instance	Number of cases closed ①	Number of lost cases ②			Percentage ②/①
				Full	Partial	Percentage ②/①	
Taxation-related	Cases 325	Cases 74	Cases 164	Cases 12	Cases 6	Cases 6	% 7.3
Collection-related	55	19	33	1	1	—	3.0
National Tax Tribunal-related	4	3	2	—	—	—	—
Total	384	96	199	13	7	6	6.5

*The figures for cases for litigation are the total numbers for each level of trial.

Tax consultations

【The five items of most frequently consulted】

(Phone Consultation Centers)

(Fiscal year 2022)

Rank	Tax category	Items	cases
1	Income tax	Obligations & procedures to file tax returns, etc.	Thousand 601
2	Income tax	Year-end adjustment	223
3	Income tax	Special credit for loans relating to a dwelling	219
4	Income tax	Medical expenses deduction	207
5	Income tax	Guidance for consultation, location of Tax Office	183

(Tax Answer System)

(Fiscal year 2022)

Rank	Tax category	Items	cases
1	Income tax	Tax rate of income tax	Thousand 3,308
2	Stamp duty	Table of Stamp Taxes(1) Type 1 Document to Type 4 Document	2,622
3	Income tax	Deduction for employment income	1,807
4	Income tax	When having paid medical expenses (medical expenses deduction)	1,748
5	Income tax	Exemption for dependents	1,310

【Number of consultations at Phone Consultation Centers, by tax category】

(Fiscal year 2022)

Tax category	cases
Income tax	Thousand 2,424
Corporation tax	199
Property tax	925
Consumption tax, etc.	340
Other	997