

# “National Tax Agency Report 2024” ERRATA

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<p>On Page 56: “Result” of “a. Request for re-examination” “(4) Trend in remedies for taxpayer rights” “V Remedy for Taxpayer Rights”</p>	<p><b>a. Request for re-examination</b></p> <ul style="list-style-type: none"> <li>● <b>Target</b> 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.</li> <li>● <b>Result</b> Results in FY2023: 98.2% of requests for re-examination were closed within 3 months. 2,278 re-examinations were requested in FY2023 (2,156 on taxation and 122 on tax collection). Of these, 6.5% of taxpayer claims were approved in whole or in part.</li> </ul>	<p><b>a. Request for re-examination</b></p> <ul style="list-style-type: none"> <li>● <b>Target</b> 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.</li> <li>● <b>Result</b> Results in FY2023: 98.2% of requests for re-examination were closed within 3 months. 2,266 re-examinations were requested in FY2023 (2,144 on taxation and 122 on tax collection). Of these, 6.6% of taxpayer claims were approved in whole or in part.</li> </ul>																																																																																
<p>On Page 56: “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="background-color: #e0e0e0; padding: 10px;"> <p style="text-align: center;"><b>Percentage of processed requests for re-examination within 3 months, and number of processed requests for re-examination</b></p> <table border="1" style="width: 100%; text-align: center; font-size: small;"> <thead> <tr> <th>Fiscal year</th> <th>Number of cases (taxation-related)</th> <th>Number of cases (tax collection-related)</th> <th>Percentage of processed cases (%)</th> <th>Percentage of approval (%)</th> </tr> </thead> <tbody> <tr><td>2017</td><td>1,726</td><td>173</td><td>96.6</td><td>12.3</td></tr> <tr><td>2018</td><td>2,150</td><td>104</td><td>99.5</td><td>12.3</td></tr> <tr><td>2019</td><td>1,513</td><td>124</td><td>91.1</td><td>12.4</td></tr> <tr><td>2020</td><td>999</td><td>42</td><td>99.9</td><td>10.0</td></tr> <tr><td>2021</td><td>1,198</td><td>46</td><td>100.0</td><td>6.9</td></tr> <tr><td>2022</td><td>1,371</td><td>145</td><td>99.5</td><td>4.6</td></tr> <tr><td>2023</td><td>2,278</td><td>122</td><td>98.2</td><td>6.5</td></tr> </tbody> </table> <p style="font-size: x-small;">※ 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 reexamination requests could not be processed within three months due to interruptions by natural disasters etc. or taxpayers' conditions. ※ 2 If any disciplinary action was taken for the District Director of the Tax Office etc. on or before March 31, 2016, that was related to "request for reinvestigation."</p> </div>	Fiscal year	Number of cases (taxation-related)	Number of cases (tax collection-related)	Percentage of processed cases (%)	Percentage of approval (%)	2017	1,726	173	96.6	12.3	2018	2,150	104	99.5	12.3	2019	1,513	124	91.1	12.4	2020	999	42	99.9	10.0	2021	1,198	46	100.0	6.9	2022	1,371	145	99.5	4.6	2023	2,278	122	98.2	6.5	<div style="background-color: #e0e0e0; padding: 10px;"> <p style="text-align: center;"><b>Percentage of processed requests for re-examination within 3 months, and number of processed requests for re-examination</b></p> <table border="1" style="width: 100%; text-align: center; font-size: small;"> <thead> <tr> <th>Fiscal year</th> <th>Number of cases (taxation-related)</th> <th>Number of cases (tax collection-related)</th> <th>Percentage of processed cases (%)</th> <th>Percentage of approval (%)</th> </tr> </thead> <tbody> <tr><td>2017</td><td>1,722</td><td>173</td><td>96.6</td><td>12.4</td></tr> <tr><td>2018</td><td>2,131</td><td>104</td><td>99.4</td><td>11.9</td></tr> <tr><td>2019</td><td>1,521</td><td>124</td><td>91.2</td><td>12.3</td></tr> <tr><td>2020</td><td>966</td><td>42</td><td>99.9</td><td>10.1</td></tr> <tr><td>2021</td><td>1,200</td><td>46</td><td>100.0</td><td>6.9</td></tr> <tr><td>2022</td><td>1,370</td><td>145</td><td>99.5</td><td>4.6</td></tr> <tr><td>2023</td><td>2,266</td><td>122</td><td>98.2</td><td>6.6</td></tr> </tbody> </table> <p style="font-size: x-small;">※ 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 reexamination requests could not be processed within three months due to interruptions by natural disasters etc. or taxpayers' conditions. ※ 2 If any disciplinary action was taken for the District Director of the Tax Office etc. on or before March 31, 2016, that was related to "request for reinvestigation."</p> </div>	Fiscal year	Number of cases (taxation-related)	Number of cases (tax collection-related)	Percentage of processed cases (%)	Percentage of approval (%)	2017	1,722	173	96.6	12.4	2018	2,131	104	99.4	11.9	2019	1,521	124	91.2	12.3	2020	966	42	99.9	10.1	2021	1,200	46	100.0	6.9	2022	1,370	145	99.5	4.6	2023	2,266	122	98.2	6.6
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## Corrected part

On Page 69:  
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 “IX Statistics” have been corrected.

## Before correction

【Request for re-examination】

(Fiscal year 2022 )

Category	Number of requests for reexamination	Number of new requests for reexamination	Number of cases processed ①	Number of requests approved ②			
				Full	Partial	Percentage ②/①	%
Taxation-related	Cases 1,631	Cases 1,385	Cases 1,226	Cases 63	Cases 18	Cases 45	5.1
Collection-related	161	148	145	—	—	—	—
Total	1,792	1,533	1,371	63	18	45	4.6

## After correction

【Request for re-examination】

(Fiscal year 2022 )

Category	Number of requests for reexamination	Number of new requests for reexamination	Number of cases processed ①	Number of requests approved ②			
				Full	Partial	Percentage ②/①	%
Taxation-related	Cases 1,618	Cases 1,373	Cases 1,225	Cases 63	Cases 18	Cases 45	5.1
Collection-related	161	148	145	—	—	—	—
Total	1,779	1,521	1,370	63	18	45	4.6