CONTENTS

From the Commissioner 1		
	I About the NTA	5
1 2	Organizational Philosophy of the NTA ······ 5 Thoughts on management of tax administration ···· 7 (1) Enhancement of services for taxpayers ······· 7 (2) Promotion of administrative work efficiency and enhancement of organizational foundations ····· 7 (3) Proper and fair taxation and collection and remedy for taxpayer rights ····································	(6) Results evaluation (Evaluation of Policies) and improvement of tax administration
	■ Digital Transformation for	Tax Administration 11
1	Improvement in convenience for taxpayers 11 Higher efficiency in and sophistication of taxation and tax collection 12	3 Promotion of digitalization by business operators
	Ⅲ Enhancement of Services for Taxpayer	rs and Efficiency of Tax Administration 13
3	e-Tax (Online National Tax Return Filing and Tax Payment System) 13 Column1 Measures for improving the convenience of e-Tax 14 Filing for tax return 15 (1) Promotion of filling by e-Tax at home 15 (2) Response to diverse taxpayer needs 16 Promotion of cashless payment 17 (1) Cashless payment methods 17 (2) Payment methods other than cashless 18 Efforts towards My Number System 19 (1) Outline of My Number System 19 (2) Actions as the entity utilizing My Numbers and Corporate Numbers 19 (3) Promotion of popularization of My Number Card 20 (4) Actions as the entity assigning Corporate Numbers 20 Promoting digitalization of administrative services 21 Column2 Commencement of recruiting officials for the new category of "National tax expert B [Science, engineering, and digital course]" from FY2024 22	6 Strict management of information 22 7 Concentration of internal operations to centers 23 8 Providing information etc. 24 (1) The NTA website 24 (2) Tax education 26 (3) Lectures 27 (4) Briefings for taxpayers 27 (5) Tax consultation 27 (6) Advance inquiries 29 Column3 Response to the 2024 Noto Peninsula Earthquake 29 9 Proper withholding tax system operation 30 Column4 Response to special deduction of income tax by a flat amount (flat-amount tax cut) 30 10 Actions to ensure smooth start and popularization of the Invoice System 31 (1) Efforts of dissemination and PR to facilitate the understanding of the system 31 (2) Measures for the first filling period for final tax return after the start of the system 32 11 Cooperation with private organizations 32
	▼ Proper and Fair Taxation • ■ Proper and Fair Taxation •	and Collection 34
1	Promotion of proper and fair taxation 34 (1) Priority matters addressed in the tax examinations 34 (2) Utilizing approaches other than field examinations 36 (3) Data and Information	(4) Criminal investigation 37 2 Ensuring tax payment 39 (1) Establishment of voluntary tax payment 39 (2) Efforts to promote reduction of tax delinquency 39

(3) The Office of Tax Collections Call Center	 4 Addressing international transactions
V Remedy for Taxpayer Righ	nts 54
(1) Request for re-examination	(3) Litigation
VI Liquor Administration	57
1 Situation of Liquor Industry	(2) Efforts to inscription of Japanese sake, shochu and awamori, etc. on the Representative List of the Intangible Cultural Heritage of Humanity of UNESCO
III Ensuring Proper Administra	ation of Services by CPTAs 62
 Services and roles of CPTAs 62 Coordination and cooperation with CPTAs Associations etc. 62 Promotion of the document attached by CPTAs 62 	(2) Expansion of e-Tax usage 63 3 Appropriate guidance for and supervision of CPTAs
Implementation of Results Eva	luation (Evaluation of Policies) 64
(1) The purpose of Results Evaluation	(3) Evaluation method for Results Targets etc. and evaluation results64
X Statistics	66
 ○ Tax revenues and budget ○ Tax returns and taxation ○ Tax examinations ○ International taxation 68 	 ○ Delinquency 68 ○ Criminal investigation 68 ○ Remedy for taxpayer rights 69 ○ Tax consultations 69

^{**}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).